



**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 Second 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:

**Diane Ward, President
Joel Peterson, Vide President
George Galvan
Paul Madonna
Juan Olivarria**



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

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

DATE: March 2, 2023

RE: 2022-23 Second Interim Budget Narrative

BUDGET PRINCIPLES

The Second Interim Budget Report for the 2022-23 fiscal year is presented for the County Board of Education's review and approval. The Second Interim reflects the most current assumptions based on 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 January 31, 2023.

This budget is presented in the Standardized Account Code Structure (SACS) format utilizing 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 it yields unrestricted revenue.

Summaries of the 2022-23 Second Interim are as follows:

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

2022-23 SECOND INTERIM - ALL FUNDS

The total Second Interim revenue and expenditure budgets from 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	45,275,810	46,167,517	8,933,541
Form 10-Special Education Pass-Through-Fund	306,177	23,495,946	23,795,946	6,177
Form 12-Child Development Fund	2,290,825	4,075,999	4,108,871	2,257,953
Form 13-Cafeteria Special Revenue Fund	613	129,182	129,182	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	608,000	98,796	2,201,302
Form 40-Special Reserve Fund (Capital Outlay Projects)	112,770	460,000	-	572,770
Totals	14,633,682	74,046,937	74,300,312	14,380,307

Multi-Year Projection Summary 2022-23 2nd Interim

Comparison Between 2022-23 1st Interim and 2nd Interim

	2022-23 First Interim			2022-23 Second Interim			Change			Percent	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted
A. Revenues											
1) LCFF Sources											
2) Federal Revenue	14,797,896	335,324	15,133,220	14,797,896	335,324	15,133,220	-	-	-	0.00%	0.00%
3) Other State Revenue	1,745,898	6,552,902	8,298,800	1,718,423	6,575,958	8,294,382	(27,474)	(10,169)	<10,169>	0.00%	-0.08%
4) Other Local Revenue	3,475,197	5,943,321	9,418,518	3,536,224	6,075,731	9,611,955	61,027	132,410	<4,418>	-1.57%	0.35%
5) TOTAL REVENUES	20,018,991	24,979,173	44,998,164	20,052,543	25,124,470	45,177,014	33,553	145,297	193,437	1.76%	2.23%
B. Expenditures											
1) Certificated Salaries	1,916,090	4,522,201	6,438,291	1,964,113	4,453,801	6,417,914	48,023	(68,400)	(20,377)	2.51%	-1.51%
2) Classified Salaries	4,414,078	2,849,264	7,263,342	4,269,429	3,251,671	7,521,100	(144,649)	402,407	257,758	-3.28%	14.12%
3) Employee Benefits	2,596,760	4,015,360	6,612,120	2,551,284	4,048,165	6,599,449	<45,476>	32,805	<12,671>	-1.75%	0.82%
4) Books and Supplies	323,020	821,277	1,144,297	325,270	930,654	1,255,924	2,250	109,377	111,627	0.70%	13.32%
5) Services & Other Operating Expenses	4,697,763	12,587,913	17,285,675	4,456,747	11,223,755	15,680,503	(241,015)	(1,364,157)	(1,605,172)	-5.13%	-10.84%
6) Capital Outlay	19,943	933,698	953,641	19,943	972,473	992,416	-	38,775	38,775	0.00%	4.15%
7) Other Outgo	5,694,349	539,364	6,233,713	5,634,130	1,125,113	6,759,243	(60,219)	585,749	525,530	-1.06%	108.60%
8) Indirect Costs	<1,587,552>	1,295,593	<291,959>	(2,068,220)	1,778,860	<289,359>	<480,667>	483,267	2,600	30.28%	37.30%
9) Other Adjustments			0	0	0	0	0	0	0	0.00%	0.00%
9) TOTAL EXPENDITURES	18,074,450	27,564,671	45,639,121	17,152,696	27,784,493	44,937,190	(921,754)	219,823	(701,931)		
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A.5 - B.9)	1,944,540	<2,585,497>	<640,957>	2,899,847	<2,660,023>	239,824	955,307	<74,526>	880,781	49.13%	2.88%
D. Other Financing Sources/Uses											
1) Transfers In	98,796		98,796	98,796		98,796	-	-	-	0.00%	0.00%
2) Transfers Out	<205,144>	<60,000>	<265,144>	(1,170,327)	(60,000)	<1,230,327>	(965,183)	-	(965,183)	470.49%	0.00%
3) Contributions	<1,200,105>	1,200,105	(0)	(1,197,388)	1,197,388	0	2,717	<2,717>	0	-0.23%	-0.23%
4) Total Finances & Uses	<1,306,453>	1,140,105	(166,348)	<2,268,919>	1,137,388	(1,131,531)	(962,466)	<2,717>	<965,183>	73.67%	-0.24%
E. Net Increase (Decrease) in Fund Balance	638,087	<1,445,392>	<807,305>	630,928	<1,522,635>	<891,707>	<7,159>	<77,243>	<84,402>		
F. Fund Balance											
1) Beginning Fund Balance	5,274,577	4,550,671	9,825,248	5,274,577	4,550,671	9,825,248	0	(0)	0	0.00%	0.00%
2) Ending Fund Balance	5,912,664	3,105,279	9,017,943	5,905,505	3,028,036	8,933,541	(7,159)	<77,243>	(84,402)	-0.12%	-2.49%
2a) Non Spendable	25,525		25,525	25,525		25,525	-	-	-		
2d) Other Assignments	4,489,338		4,489,338	4,479,980		4,479,980	(9,358)		(9,358)	-0.21%	
2f) Reserves:											
Fund 01	1,397,801		1,397,801	1,400,000		1,400,000	2,199		2,199	0.16%	
Fund 17	360,000		360,000	360,000		360,000	-		-	0.00%	
Unassigned Fund Balance	(0)			0			-		-		
Reserve Percent	3.83%			3.81%			-0.02%				

Multi-Year Projection Summary 2022-23 2nd Interim

San Luis Obispo County Office of Education

	2021-22 Unaudited Actuals			2022-23 Second 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	14,815,950	335,324	15,151,274	14,824,449	335,324	15,159,773
2) Federal Revenue	-	4,399,062	4,399,062	-	12,137,457	12,137,457	-	5,120,134	5,120,134	-	5,293,515	5,293,515
3) Other State Revenue	1,748,499	4,813,209	6,561,708	1,718,423	6,575,958	8,294,382	255,056	4,955,318	5,210,374	271,847	5,219,425	5,491,272
4) Other Local Revenue	3,321,293	5,285,130	8,606,423	3,536,224	6,075,731	9,611,955	3,723,454	6,158,079	9,881,532	3,900,000	6,522,715	10,422,715
5) TOTAL REVENUES	19,437,296	14,841,894	34,279,190	20,052,543	25,124,470	45,177,014	18,794,459	16,568,855	35,363,314	18,996,296	17,370,979	36,367,275
B. Expenditures												
1) Certificated Salaries	1,972,774	3,538,348	5,511,121	1,964,113	4,453,801	6,417,914	2,125,729	4,633,801	6,759,530	2,180,044	4,933,801	7,113,845
2) Classified Salaries	3,872,551	2,125,350	5,997,900	4,269,429	3,251,671	7,521,100	4,573,023	3,291,671	7,864,695	4,694,508	3,483,671	8,178,179
3) Employee Benefits	2,302,462	3,162,338	5,464,799	2,551,284	4,048,165	6,599,449	2,757,684	4,096,147	6,853,831	2,931,832	4,970,150	7,901,982
4) Books and Supplies	174,186	1,098,967	1,273,153	325,270	930,654	1,255,924	331,695	690,175	1,021,870	340,883	705,770	1,046,653
5) Services & Other Operating Expenses	3,438,053	3,623,971	7,062,023	4,456,747	11,223,755	15,680,503	2,995,596	3,649,550	6,645,146	3,016,686	3,678,550	6,695,236
6) Capital Outlay	60,302	612,990	673,293	19,943	972,473	992,416	19,943	121,075	141,018	19,943	100,000	119,943
7) Other Outgo	6,979,514	502,769	7,482,283	5,634,130	1,125,113	6,759,243	4,990,732	363,460	5,354,192	4,687,826	363,460	5,051,286
8) Indirect Costs	<960,531>	855,276	(105,255)	<2,068,220>	1,778,860	(289,359)	<650,000>	1,009,482	359,482	<630,000>	1,009,482	379,482
9) Other Adjustments												
9) TOTAL EXPENDITURES	17,839,310	15,520,008	33,359,318	17,152,696	27,784,493	44,937,190	17,144,402	17,855,361	34,999,764	17,241,722	19,244,884	36,486,606
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)												
	1,597,986	<678,114>	919,872	2,899,847	<2,660,023>	239,824	1,650,057	<1,286,506>	363,551	1,754,574	<1,873,905>	<119,331>
D. Other Financing Sources/Uses												
1) Transfers In	2,186		2,186	98,796		98,796	150,000		150,000	150,000		150,000
2) Transfers Out	<132,753>	<60,000>	<192,753>	<1,170,327>	<60,000>	<1,230,327>	<1,182,250>		<1,182,250>	<1,195,007>		<1,195,007>
3) Contributions	<1,211,799>	1,211,799		<1,197,388>	1,197,388	(0)	<1,145,200>	1,145,200		<1,174,937>	1,174,940	3
4) Total Finances & Uses	<1,342,366>	1,151,799	<190,567>	<2,268,919>	1,137,388	(1,131,531)	<2,177,450>	1,145,200	<1,032,250>	<2,219,945>	1,174,940	<1,045,005>
E. Net Increase (Decrease) in Fund Balance	255,620	473,685	729,305	630,928	<1,522,635>	<891,707>	<527,393>	<141,306>	<668,699>	<465,371>	<698,965>	<1,164,336>
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	5,905,505	3,028,036	8,933,541	5,378,112	2,886,730	8,264,841
2) Ending Fund Balance	5,274,577	4,550,671	9,825,248	5,905,505	3,028,036	8,933,541	5,378,112	2,886,730	8,264,841	4,912,741	2,187,765	7,100,506
2a) Non Spendable	25,525		25,525	25,525		25,525	25,525		25,525	25,525		25,525
Prepaid Expenditures	183,254		183,254	4,479,980		4,479,980	4,482,712		4,482,712	4,066,276		4,066,276
2d) Assigned: All Other Assignments	4,121,975		4,121,975									
2f) Reserves:												
Fund 01	943,823		943,823	1,400,000		1,400,000	869,874		869,874	820,940		820,940
Fund 17	360,000		360,000	360,000		360,000	360,000		360,000	360,000		360,000
Unassigned Unrestricted Fund Balance				(0)			<0>			<0>		
Reserve Percent	3.89%			3.81%			3.40%			3.13%		

GENERAL FUND REVENUES, 2022-23 SECOND INTERIM

The SLOCOE Second Interim budget is based on the Local Control Funding Formula (LCFF) calculations for county offices (*see Attachment A*). The formula is two-part with funding for constitutional oversight operations as well as instructional activities. The first part of the formula addresses county office operations that cover the responsibilities of the County Superintendent of Schools, teacher assignment monitoring, fiscal oversight, and support to district instructional programs. It is calculated 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. Current-year county-wide attendance in the amount of **28,697.67** is based on districts' current reported P1 ADA of 30,208.07 and reduced by five percent. This is an increase of 606.61 ADA over First Interim ADA Projections. LCFF calculation for the 2022-23 County Operations Grant is **\$6,910,045**.

The second part of the funding formula is designated for County Community School and Juvenile Court School. It 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. Funding estimates for 2022-23 are based on the 2021-22 P3 ADA. County Community School ADA is projected at 35.00 ADA and Juvenile Court School is projected at 15.00 ADA. The total LCFF calculation for the 2022-23 Alternative Education Grant is **\$1,055,531**.

Under the LCFF, basic aid districts will receive minimum 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.

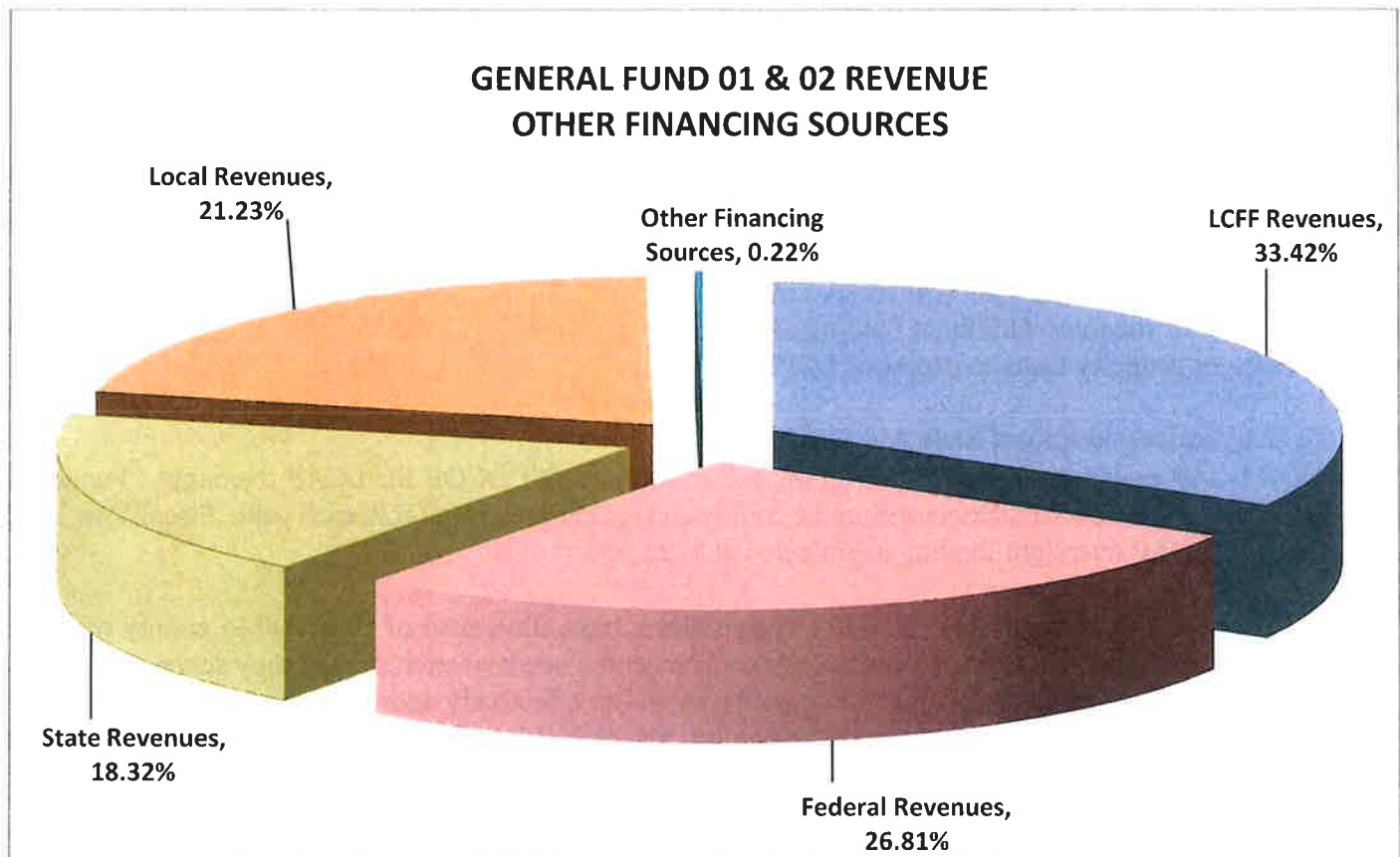
SLOCOE also receives additional State Aid as follows:

- COE LCAP oversight (per EC 2575.1) provides funding to SLOCOE for LCAP oversight. Funding is based on the number of districts within the county and is increased by COLA each year. Fiscal Year 2022-23 COE LCAP oversight funding is projected 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 March 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 **\$5,634,130** have been budgeted as an expenditure in object 7299.

SLOCOE categorizes its General Fund revenue into the following 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 local Board of Trustees
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, and Fund 20 Post Employment Fund 20 to reimburse current-year "pay-as-you-to" OPEB costs



Other 2022-23 Revenue Highlights are as follows:

- Property Tax estimates remain at \$28,329,240 based on the County Treasury's November P-1 tax estimates; AB602 in lieu taxes to fund the SELPA remain at \$14,779,535
- Federal Revenues were revised to reflect Special Education funding revisions, and pass-thru allocations
- State Revenues were revised to reflect revisions in Child Nutrition, Lottery, and CTE
- Local Revenues were adjusted to reflect changes in interagency contracts, special education tuition, and other miscellaneous revenue sources
- Total Contributions from unrestricted resources to restricted funds and SLOCOE programs are as follows:

○ Alternative Education Transportation	\$404,445.00
○ County-Wide Retention and Recruitment	\$500,000.00
○ Unrestricted RDA funds to Restricted Resource	\$543,980.00
○ Routine Restricted Maintenance	\$576,918.00
○ SIPE Safety Program	\$ 5,363.00
○ State Water-DROPS Grant	\$ 60,411.37

GENERAL FUND EXPENDITURES, 2022-23 SECOND INTERIM

The majority of expenditures in the General Fund are committed to salaries and benefits for SLOCOE employees.

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

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

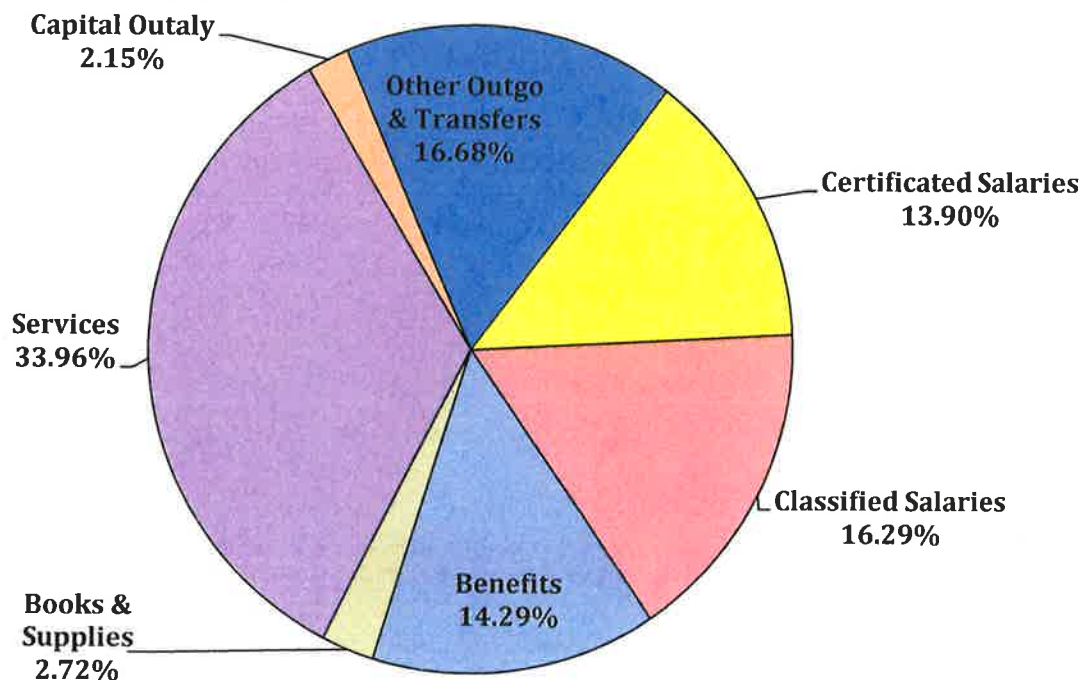
Administrative employees include SLOCOE principals, assistant principals, program coordinators, classified management personnel, and SLOCOE assistant superintendents, and superintendent.

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.

GENERAL FUND 01 & 02 EXPENDITURES AND OTHER OUTGO, UNRESTRICTED AND RESTRICTED



Other 2022-23 Expenditure Highlights are as follows:

- Expenditures were revised to reflect the most current projections for certificated and classified salary and benefits, and include all negotiated and/or projected salary increases.
 - Revised Certificated salaries and benefits in one-time COVID-19 funds and Special Education Programs for SLOCOE and SELPA
 - Unrestricted Classified salaries and benefits were to reflect one-time savings due to unfilled vacant positions; Restricted salaries and benefits were increased to reflect Regional Special Education Programs for SLOCOE and SELPA.
 - Management salaries and benefits were adjusted to reflect increased fiscal advisory support to districts.
- Expenditures for Books, Supplies, and Technology were increased to reflect reallocated carry-over for COVID-19 funding.
- Services and Other Operating expenditures were adjusted as follows:
 - Increased sub agreements in ESSER III, Foster/Homeless, and CTE grants
 - Increased travel and conference based on current grant needs
 - Operational costs and repairs and lease expenditures were increased to reflect 5-year bus leases.
 - Professional consulting services were decreased to reflect reallocated carry-over budgets reserved in fund balance.
- Capital Outlay was increased to reflect current construction contracts and capital outlay expenditures.
- Indirect Cost expenditures were increased based on adjusted expenditures. Transfers of Pass-Thru revenues were increased based on SELPA allocations and other funding allocations. Transfers Out for excess property taxes were decreased by <\$60,219.00> to reflect increased County-Wide ADA.
- Interfund transfers from General Fund 01 to other funds are as follows:
 - Child Development Fund 12-Child Care Planning Council \$100,329.00
 - Cafeteria Fund 13-Alternative Education School Nutrition \$ 69,998.02
 - Postemployment Benefits Fund 20-Lifetime Retirees \$600,000.00
 - Capital Outlay Projects Fund 40 from RDA funds \$ 60,000.00
 - Capital Outlay Projects Fund 40-Planned facility projects \$400,000.00

Compensation Increases for Certificated, Classified and Management Employees

The Second Interim report reflects step & column movement for staff and includes all ratified negotiated salary settlements through January 31, 2023.

Post Retiree Benefits Liability

The SLO 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 interest income to finance the obligation. Current Year “pay-as-you-go” expenditures have been reduced and will be offset by an inter-fund transfer from Fund 20 at the end of the fiscal year estimated at **\$98,796.00**.

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.

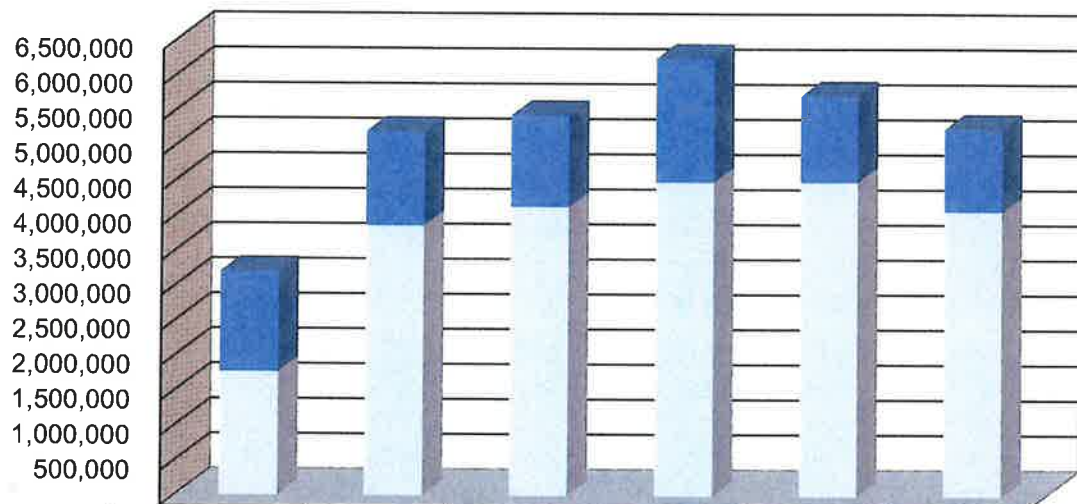
CASH FLOW

The 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. The chart titled "Ending Fund Balance" shows a multi-year comparison of reserves for economic uncertainty plus assigned reservations in the County School Service Fund.

**San Luis Obispo County Office of Education
Unrestricted Ending Fund Balance (EFB)
Includes Reserves in Fund 17**



	19-20	20-21	21-22	22-23	23-24	24-24
	Actual Ending Balance			Projected Ending Balance		
Reserved for Economic Uncertainties *Includes Fund 17 Reserves	1,430,589	1,341,550	1,306,823	1,760,000	1,229,874	1,180,940
Reserve Percent	3.60%	4.28%	3.89%	3.81%	3.40%	3.13%
Assigned Reservations	1,762,889	3,849,818	4,121,975	4,479,980	4,482,712	4,066,276

ASSUMPTIONS UTILIZED FOR THE MULTI-YEAR PROJECTION

The multi-year projections reflect the most current assumptions as reported on the School Services of California Dartboard *(See Attachment D)* and have included COLA increases to the Local Control Funding Formula (LCFF) and Consumer Price Index changes to expenditures. Countywide 2022-23 funding is based on districts' current reported P1 ADA of 30,208.07 and reduced by five percent. ADA in subsequent years is 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 Second 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: 28,697.67 *(Based on Districts' 2022-23 reported P1 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 **6.00%**
- 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 Tax estimated at **\$5,634,130** is budgeted in object 7299.

2023-24

- COLA **8.13%**
- LCFF funding *(See Attachment B)*
- County-Wide ADA: 28,697.67 *(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 **27.00%**
- 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 \$600,000 for future OPEB expenditures
- Transfer Out to Fund 40 in the amount of \$400,000 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 \$240,081; 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 **3.44%**
- 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 Tax estimated at **\$4,990,732** is budgeted in object 7299

2024-25

- COLA **3.54%**
- LCFF funding (*See Attachment C*)
- County-Wide ADA: 28,697.67 (*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 **28.10%**
- 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 \$600,000 for future OPEB expenditures
- Transfer Out to Fund 40 in the amount of \$400,000 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 \$248,580; 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:

- Reduced Certificated, Classified, & Management salaries and benefits for one-time retention bonus
- Increased materials/supplies (objects 4000-4999) and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of **2.77%**
- **2024-25** Current Year Excess Property Taxes estimated at **\$4,687,826** 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 1st Interim	2022-23 2nd Interim	Dollar Variance
Revenues:			
Federal Revenues	8,557,413	8,557,413	-
Other State Revenues	14,938,533	14,938,533	-
Other Local Revenues			-
Total Revenues	23,495,946	23,495,946	-
Expenditures:			
Other Outgo	23,795,946	23,795,946	-
Total Expenditures	23,795,946	23,795,946	-
Total, Net Fund Balance Increase/Decrease			-

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 1st Interim	2022-23 2nd Interim	Dollar Variance
Revenues:			
Federal Revenues	263,951	262,667	<1,284>
Other State Revenues	1,585,240	1,893,985	308,745
Other Local Revenues	1,043,287	1,819,018	775,731
Transfers In/Sources	134,901	100,329	<34,572>
Total Revenues	3,027,379	4,075,999	1,048,620
Expenditures:			
Certificated Salaries	433,662	435,030	1,368
Classified Salaries	452,079	468,077	15,998
Employee Benefits	477,466	471,370	<6,096>
Books & Supplies	152,520	160,294	7,774
Operating/Services	2,262,325	2,288,336	26,011
Indirect	288,859	285,764	<3,095>
Total Expenditures	4,066,911	4,108,871	41,960
Total, Net Fund Balance Increase/Decrease			1,006,660

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 1st Interim	2022-23 2nd Interim	Dollar Variance
Revenues:			
Federal Revenues	53,488	53,488	-
Other State Revenues	3,865	3,865	-
Other Local Revenues	1,716	1,831	115
Transfers In/Sources	70,243	69,998	<245>
Total Revenues	129,312	129,182	<130>
Expenditures:			
Certificated Salaries	13,180	13,180	-
Classified Salaries	26,126	25,657	<469>
Employee Benefits	18,722	18,566	<156>
Books & Supplies	64,384	64,384	-
Operating/Services	3,800	3,800	-
Indirect	3,100	3,595	495
Total Expenditures	129,312	129,182	<130>

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. Revenues will be received and distributed in May.

Fund 16	2022-23 1st Interim	2022-23 2nd 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 1st Interim	2022-23 2nd Interim	Dollar Variance
Revenues:			
Other Local Revenues	2,000	2,000	-
Total Revenues	2,000	2,000	-
Expenditures:			
Other Outgo/Transfers 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 1st Interim	2022-23 2nd Interim	Dollar Variance
Revenues:			
Other Local Revenues	8,000	8,000	-
Transfers In/Sources		600,000	600,000
Total Revenues	8,000	608,000	600,000
Expenditures:			
Transfers Out	98,796	98,796	-
Total Expenditures	98,796	98,796	-
Total, Net Fund Balance Increase/Decrease			600,000

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 1st Interim	2022-23 2nd Interim	Dollar Variance
Revenues:			
Other Local Revenues			-
Transfers In/Sources	60,000	460,000	400,000
Total Revenues	60,000	460,000	400,000
Expenditures:			
Capital Outlay	-	-	-
Transfers Out			-
Total Expenditures	-	-	-
Total, Net Fund Balance Increase/Decrease			400,000

LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

The Local Control Funding Formula (LCFF) requires districts and county offices of education 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 for a county office of education must address the following ten state priorities:

- Basic Services,
- Implementation of Common Core State Standards
- Parental Involvement
- Student Achievement
- Student Engagement
- School Climate
- Course Access
- Student Outcomes
- Expelled Youth
- Foster Youth

SLOCOE's LCAP contains the following four goals:

- Increase academic rigor and learning for all students
- Increase student engagement
- Support transitions for all students, including foster and homeless youth
- Increase family/caregiver

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 levels 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
- The support offered to students in transition from the court school
- The countywide support offered to foster and homeless youth
- 100% parent involvement in IEP meetings
- 100% student access to technology and Wi-Fi
- 100% of families are communicated to in their home language
- Increase in dual enrollments

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

Enter County Code : 40

Countywide ADA : 28,697.67

County Name : SAN LUIS OBISPO

Districts : 10

2022-23 Second Interim Projection

6.56%

LCFF Grant Section FOR FISCAL YEAR 2022-23

County Operations Grant						
ADA Section		Rate	Countywide ADA	Funding	Totals	
0	30,000	\$ 100.92	28,697.67	\$ 2,896,169		
30,000	60,000	\$ 88.64	-	\$ -		
60,000	140,000	\$ 76.35	-	\$ -		
140,000	"+"	\$ 64.06	-	\$ -		
					\$ 2,896,169	
District Section		\$ 320,797.00	10 districts		\$ 3,207,970	
Base Section		\$ 805,906.00			\$ 805,906	
County Operations Grant Total					\$ 6,910,045	[A]

Pupil Driven Grants -					Totals	
Grant Type	Rate	Program ADA	Funding			
Community School Grant					Total Base	\$ 689,147
Base Grant	\$ 13,782.94	35.00	\$ 482,403		Total Supplemental	\$ 218,492
Supplemental (35%)	\$ 4,824.03				Total Concentration	\$ 97,892
Estimated ELL / FRM %	86.55%	30.29	\$ 146,132			
Concentration	36.55%	12.79	\$ 61,711			
				\$ 690,246		
Court School Grant						
Base Grant	\$ 13,782.94	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					\$ 1,005,531	[B]
Subtotal Local Control Funding Formula Grant Target					\$ 7,915,576	[F] = [A + B + E]

(17,391)

Adjustments for Guarantee Minimum State Aid						
Excess Property Taxes				\$ (5,634,130)		[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			\$ 816,785			[Q] = [P - O] or 0
Additional State Aid for COE Funded on LCFF Target						
Current Year Allowance	\$ 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				\$ 1,238,815		
Estimated LCFF Funding				\$ 9,154,391		[R] = [K + Q]

Enter County Code : 40

Countywide ADA : 28,697.67

County Name : SAN LUIS OBISPO

Districts : 10

2022-23 FIRST INTERIM

8.13%

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	\$ 109.12	28,697.67	\$ 3,131,490	
30,000 60,000	\$ 95.85	-	\$ -	
60,000 140,000	\$ 82.56	-	\$ -	
140,000 "+"	\$ 69.27	-	\$ -	
				\$ 3,131,490

District Section

\$ 346,877.80	10 districts	\$ 3,468,778
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Base Section

\$ 871,426.16		\$ 871,426
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County Operations Grant Total

\$ 7,471,694	[A]
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Pupil Driven Grants -

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				
Base Grant	\$ 14,903.49	35.00	\$ 521,622	Total Base \$ 745,175
Supplemental (35%)	\$ 5,216.22			Total Supplemental \$ 236,256
Estimated ELL / FRM %	86.55%	30.29	\$ 158,012	Total Concentration \$ 105,850
Concentration	36.55%	12.79	\$ 66,728	
				\$ 746,363

Court School Grant

Base Grant	\$ 14,903.49	15.00	\$ 223,552	
Supplemental (35%)	\$ 5,216.22			
Estimated ELL / FRM %	100.00%	15.00	\$ 78,243	
Concentration	50.00%	7.50	\$ 39,122	
				\$ 340,917

Pupil Driven Grants Total

\$ 1,087,280	[B]
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Subtotal Local Control Funding Formula Grant Target

\$ 8,558,974	[F] = [A + B + E]
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Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		\$ (4,990,732)	[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		\$ 816,785	[Q] = [P - O] or 0
Additional State Aid for COE Funded on LCFF Target			
Current Year Allowance \$ 24,008.10	10 districts	\$ 240,081	
Current Year EC 2575.1 Minimum Allowance		\$ 94,999	
Total State Aid EC 2575.1 (greater of line 65 or 66)		\$ 240,081	
State Aid Pursuant to EC 2575.2-Differentiated Assistance		\$ 200,000	
Total LCFF STATE AID		\$ 1,256,866	
Estimated LCFF Funding		\$ 9,815,840	[R] = [K + Q]

Enter County Code : 40

Countywide ADA : 28,697.67

County Name : SAN LUIS OBISPO

Districts : 10

2022-23 FIRST INTERIM

3.54%

NO
GROWTH

LCFF Grant Section FOR FISCAL YEAR 2024-25 (YEAR 2)

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 112.98	28,697.67	\$ 3,242,263	
30,000 60,000	\$ 99.24	-	\$ -	
60,000 140,000	\$ 85.48	-	\$ -	
140,000 "+"	\$ 71.72	-	\$ -	
				\$ 3,242,263

District Section

\$359,157.27	10 districts	\$ 3,591,573
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Base Section

\$902,274.65		\$ 902,275
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County Operations Grant Total

\$ 7,736,110	[A]
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Pupil Driven Grants -

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				
Base Grant	\$ 15,431.07	35.00	\$ 540,087	Total Base \$ 771,554
Supplemental (35%)	\$ 5,400.87			Total Supplemental \$ 244,619
Estimated ELL / FRM %	86.55%	30.29	\$ 163,606	Total Concentration \$ 109,597
Concentration	36.55%	12.79	\$ 69,091	
				\$ 772,784

Court School Grant

Base Grant	\$ 15,431.07	15.00	\$ 231,466	
Supplemental (35%)	\$ 5,400.87			
Estimated ELL / FRM %	100.00%	15.00	\$ 81,013	
Concentration	50.00%	7.50	\$ 40,507	
				\$ 352,986

Pupil Driven Grants Total

\$ 1,125,770	[B]
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Subtotal Local Control Funding Formula Grant Target

\$ 8,861,880	[F] = [A + B + E]
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Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		\$ (4,687,826)	[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		\$ 816,785	[Q] = [P - O] or 0
Additional State Aid for COE Funded on LCFF Target			
Current Year Allowance	\$ 24,857.99	10 districts	\$ 248,580
Current Year EC 2575.1 Minimum Allowance			\$ 94,999
Total State Aid EC 2575.1 (greater of line 65 or 66)			\$ 248,580
State Aid Pursuant to EC 2575.2-Differentiated Assistance			\$ 200,000
Total LCFF STATE AID			\$ 1,265,365
Estimated LCFF Funding		\$ 10,127,245	[R] = [K + Q]

SSC School District and Charter School Financial Projection Dashboard 2023-24 Governor's Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dashboard is based on the 2023-24 Governor's Budget proposal. SSC has updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. SSC has also updated the Local Control Funding Formula (LCFF) factors. SSC relies 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	2022-23	2023-24 ¹	2024-25	2025-26	2026-27
Department of Finance Statutory COLA	6.56%	8.13%	3.54%	3.31%	3.23%
Planning COLA	6.56%	8.13%	3.54%	3.31%	3.23%

LCFF GRADE SPAN FACTORS FOR 2023-24				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2022-23 Base Grants	\$9,166	\$9,304	\$9,580	\$11,102
Statutory COLA of 8.13%	\$745	\$756	\$779	\$903
2023-24 Base Grants	\$9,911	\$10,060	\$10,359	\$12,005
Grade Span Adjustment Factors	10.4%	—	—	2.6%
Grade Span Adjustment Amounts	\$1,031	—	—	\$312
2023-24 Adjusted Base Grants ²	\$10,942	\$10,060	\$10,359	\$12,317
Transitional Kindergarten (TK) Add-On ³	\$3,042	—	—	—

*Average daily attendance (ADA)

OTHER PLANNING FACTORS					
Factors	2022-23	2023-24	2024-25	2025-26	2026-27
California CPI	6.00%	3.44%	2.77%	2.49%	2.74%
California Lottery	Unrestricted per ADA	\$170	\$170	\$170	\$170
	Restricted per ADA	\$67	\$67	\$67	\$67
Mandate Block Grant (District)	Grades K-8 per ADA	\$34.94	\$37.78	\$39.12	\$40.41
	Grades 9-12 per ADA	\$67.31	\$72.78	\$75.36	\$77.85
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$18.34	\$19.83	\$20.53	\$21.21
	Grades 9-12 per ADA	\$50.98	\$55.12	\$57.07	\$58.96
Interest Rate for Ten-Year Treasuries	3.78%	3.23%	2.79%	2.70%	2.80%
CalSTRS Employer Rate ⁴	19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁴	25.37%	27.00%	28.10%	28.80%	29.20%
Unemployment Insurance Rate ⁵	0.50%	0.20%	0.20%	0.20%	0.20%
Minimum Wage ⁶	\$15.50	\$16.00	\$16.40	\$16.80	\$17.20

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, State Preschool, Foster Youth, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers and the American Indian Early Childhood Education.

²Additional funding is provided for students who are designated as eligible for free or 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.

³Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁴California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁵Unemployment rate in 2022-23 is final based on the 2021-22 Enacted 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).

⁶Minimum wage rates 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: March 02, 2023 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@slcoe.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 financial 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 first interim.		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 first interim.	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 first interim.		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 first interim.		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 first interim.		X
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
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 first interim 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 first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	

S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the 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 first interim 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 first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	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	

2022-23 Second 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)
A. REVENUES								
1) LCFF Sources		8010-8099	13,844,405.00	14,797,896.00	11,111,506.49	14,797,896.00	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	72,925.00	1,745,897.55	1,548,213.55	1,718,423.45	(27,474.10)	-1.6%
4) Other Local Revenue		8600-8799	3,263,082.00	3,475,197.00	1,503,498.23	3,536,224.00	61,027.00	1.8%
5) TOTAL, REVENUES			17,180,412.00	20,018,990.55	14,163,218.27	20,052,543.45		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,706,149.00	1,916,090.00	1,146,380.61	1,964,113.00	(48,023.00)	-2.5%
2) Classified Salaries		2000-2999	4,161,296.00	4,414,078.00	2,454,324.22	4,269,429.00	144,649.00	3.3%
3) Employee Benefits		3000-3999	2,520,902.00	2,596,760.00	1,364,027.58	2,551,284.00	45,476.00	1.8%
4) Books and Supplies		4000-4999	262,110.00	323,020.00	152,500.64	325,269.57	(2,249.57)	-0.7%
5) Services and Other Operating Expenditures		5000-5999	1,972,509.00	4,697,762.67	1,782,478.91	4,456,747.35	241,015.32	5.1%
6) Capital Outlay		6000-6999	15,000.00	19,943.00	4,942.71	19,943.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,037,782.00	5,694,349.00	0.00	5,634,130.00	60,219.00	1.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,437,945.00)	(1,587,552.43)	(172,793.31)	(2,068,219.53)	480,667.10	-30.3%
9) TOTAL, EXPENDITURES			16,237,803.00	18,074,450.24	6,731,861.36	17,152,696.39		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			942,609.00	1,944,540.31	7,431,356.91	2,899,847.06		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	98,796.00	98,796.00	98,796.00	0.00	0.0%
b) Transfers Out		7600-7629	177,039.00	205,144.00	0.00	1,170,327.02	(965,183.02)	-470.5%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,125,889.00)	(1,200,105.37)	(65,774.37)	(1,197,388.21)	2,717.16	-0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,302,928.00)	(1,306,453.37)	33,021.63	(2,268,919.23)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(360,319.00)	638,086.94	7,464,378.54	630,927.83		
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	5,912,664.13		5,905,505.02		
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		

2022-23 Second Interim
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All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
	0000	9760						
d) Assigned								
Other Assignments		9780	3,751,308.53	4,489,338.17		4,479,980.02		
LOTTERY-RESOURCE 1100	1100	9780	10,969.12					
Lottery -Resource 1100	1100	9780		4,059.67				
0006-BILL OUTS	0000	9780				9,940.00		
0011-COMMUNICATIONS	0000	9780				225.00		
0013-LOCAL SOLUTIONS MINI GRANT	0000	9780				64,949.75		
0015-EDUCATION INCENTIVES	0000	9780				417,760.00		
0240-COMMUNITY SCHOOLS	0000	9780				607,150.41		
0241-JUVENILE COURT SCHOOL	0000	9780				86,825.03		
0424-DISTRICT DATA PROCESSING SUPPORT	0000	9780				105,053.94		
0660-TUPE DISCRETIONARY FUNDS	0000	9780				14,037.00		
0704-EMPLOYEE EDUCATION INCENTIVES	0000	9780				33,300.00		
0822-TIP/CASC	0000	9780				417,100.66		
0830-COE LCAP OVERSIGHT	0000	9780				265,113.42		
0831-DIFFERENTIATED ASSISTANCE	0000	9780				1,747,371.91		
COMPENSATED ABSENCES RESERVES	0000	9780				325,000.00		
FUTURE BOARD ACTIONS	0000	9780				200,000.00		
FUTURE FISCAL OVERSIGHT	0000	9780				100,000.00		
0000-MANG CODE 2000 STAFFING	0000	9780				86,152.90		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,097,526.47	1,397,800.95		1,400,000.00		
Unassigned/Unappropriated Amount		9790	39,898.19	.01		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,238,813.00	1,238,813.00	901,347.00	1,238,813.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	20,522.00	9,378.00	4,689.00	9,378.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	138,360.00	138,942.00	69,437.25	138,942.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	24,713,591.00	26,356,845.00	16,107,310.31	26,356,845.00	0.00	0.0%
Unsecured Roll Taxes		8042	813,257.00	971,122.00	879,275.59	971,122.00	0.00	0.0%
Prior Years' Taxes		8043	(41,373.00)	(45,675.00)	(6,199.40)	(45,675.00)	0.00	0.0%

2022-23 Second Interim
County School Service Fund
Unrestricted (Resources 0000-1999)
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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)
Supplemental Taxes		8044	355,403.00	559,198.00	367,304.92	559,198.00	0.00	0.0%
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	348,808.00	178,109.82	348,808.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		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	29,577,431.00	18,501,274.49	29,577,431.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(13,727,344.00)	(14,779,535.00)	(7,389,768.00)	(14,779,535.00)	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			13,844,405.00	14,797,896.00	11,111,506.49	14,797,896.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	43,425.00	43,425.00	38,823.00	43,425.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	19,000.00	21,450.55	2,450.55	(6,323.55)	(27,774.10)	-129.5%
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	1,681,022.00	1,506,940.00	1,681,322.00	300.00	0.0%
TOTAL, OTHER STATE REVENUE			72,925.00	1,745,897.55	1,548,213.55	1,718,423.45	(27,474.10)	-1.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	543,980.00	543,980.00	300,812.36	543,980.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	303,853.00	303,852.00	158,846.95	303,853.00	1.00	0.0%
Interest		8660	70,000.00	70,000.00	88,081.91	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	1,125,415.00	216,799.20	1,181,945.00	56,530.00	5.0%
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	1,289,077.00	200,357.80	1,285,363.00	(3,714.00)	-0.3%
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	142,873.00	134,418.01	151,083.00	8,210.00	5.7%
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	3,475,197.00	1,503,498.23	3,536,224.00	61,027.00	1.8%
TOTAL, REVENUES			17,180,412.00	20,018,990.55	14,163,218.27	20,052,543.45	33,552.90	0.2%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	284,720.00	345,976.00	212,306.05	349,275.00	(3,299.00)	-1.0%
Certificated Pupil Support Salaries		1200	148,060.00	176,245.00	103,363.54	176,245.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,219,934.00	1,319,704.00	783,248.10	1,359,288.00	(39,584.00)	-3.0%
Other Certificated Salaries		1900	53,435.00	74,165.00	47,462.92	79,305.00	(5,140.00)	-6.9%
TOTAL, CERTIFICATED SALARIES			1,706,149.00	1,916,090.00	1,146,380.61	1,964,113.00	(48,023.00)	-2.5%
CLASSIFIED SALARIES								

2022-23 Second Interim
County School Service Fund
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Classified Instructional Salaries		2100	0.00	41,224.00	41,224.26	41,224.00	0.00	0.0%
Classified Support Salaries		2200	365,420.00	400,274.00	170,907.65	355,198.00	45,076.00	11.3%
Classified Supervisors' and Administrators' Salaries		2300	1,277,784.00	1,352,074.00	831,190.66	1,410,554.00	(58,480.00)	-4.3%
Clerical, Technical and Office Salaries		2400	2,259,031.00	2,344,604.00	1,234,997.67	2,185,166.00	159,438.00	6.8%
Other Classified Salaries		2900	259,061.00	275,902.00	176,003.98	277,287.00	(1,385.00)	-0.5%
TOTAL, CLASSIFIED SALARIES			4,161,296.00	4,414,078.00	2,454,324.22	4,269,429.00	144,649.00	3.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	434,108.00	332,837.00	185,900.14	331,032.00	1,805.00	0.5%
PERS		3201-3202	894,551.00	1,055,499.00	554,548.02	1,004,008.00	51,491.00	4.9%
OASDI/Medicare/Alternative		3301-3302	84,365.00	101,880.00	50,335.22	98,757.00	3,123.00	3.1%
Health and Welfare Benefits		3401-3402	743,811.00	720,037.00	323,825.16	702,450.00	17,587.00	2.4%
Unemployment Insurance		3501-3502	29,051.00	30,743.00	16,403.21	29,804.00	939.00	3.1%
Workers' Compensation		3601-3602	266,718.00	286,721.00	158,685.34	271,854.00	14,867.00	5.2%
OPEB, Allocated		3701-3702	68,298.00	69,043.00	74,330.49	113,379.00	(44,336.00)	-64.2%
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			2,520,902.00	2,596,760.00	1,364,027.58	2,551,284.00	45,476.00	1.8%
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	306,037.00	136,679.51	303,884.57	2,152.43	0.7%
Noncapitalized Equipment		4400	5,527.00	16,983.00	15,821.13	21,385.00	(4,402.00)	-25.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			262,110.00	323,020.00	152,500.64	325,269.57	(2,249.57)	-0.7%
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	207,663.00	66,464.51	172,972.00	34,691.00	16.7%
Dues and Memberships		5300	75,098.00	95,651.00	69,028.63	80,069.00	15,582.00	16.3%
Insurance		5400-5450	81,193.00	90,842.00	88,041.13	90,842.00	0.00	0.0%
Operations and Housekeeping Services		5500	368,445.00	383,417.00	194,398.22	370,917.00	12,500.00	3.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	253,382.00	292,653.00	229,709.83	417,483.00	(124,830.00)	-42.7%
Transfers of Direct Costs		5710	(107,904.00)	(107,571.33)	(40,214.20)	(112,990.65)	5,419.32	-5.0%
Transfers of Direct Costs - Interfund		5750	(11,093.00)	(11,502.00)	(10,421.50)	(12,193.00)	691.00	-6.0%
Professional/Consulting Services and Operating Expenditures		5800	1,135,905.00	3,669,560.00	1,124,273.13	3,335,550.00	334,010.00	9.1%
Communications		5900	57,678.00	77,050.00	61,199.16	114,098.00	(37,048.00)	-48.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,972,509.00	4,697,762.67	1,782,478.91	4,456,747.35	241,015.32	5.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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	19,943.00	4,942.71	19,943.00	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)
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			15,000.00	19,943.00	4,942.71	19,943.00	0.00	0.0%
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	5,694,349.00	0.00	5,634,130.00	60,219.00	1.1%
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	5,694,349.00	0.00	5,634,130.00	60,219.00	1.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,136,546.00)	(1,295,593.26)	(125,052.19)	(1,778,860.36)	483,267.10	-37.3%
Transfers of Indirect Costs - Interfund		7350	(301,399.00)	(291,959.17)	(47,741.12)	(289,359.17)	(2,600.00)	0.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,437,945.00)	(1,587,552.43)	(172,793.31)	(2,068,219.53)	480,667.10	-30.3%
TOTAL, EXPENDITURES			16,237,803.00	18,074,450.24	6,731,861.36	17,152,696.39	921,753.85	5.1%
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	98,796.00	98,796.00	98,796.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	98,796.00	98,796.00	98,796.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	99,288.00	134,901.00	0.00	100,329.00	34,572.00	25.6%

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)
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	77,751.00	70,243.00	0.00	69,998.02	244.98	0.3%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	1,000,000.00	(1,000,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			177,039.00	205,144.00	0.00	1,170,327.02	(965,183.02)	-470.5%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
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)	(1,186,672.37)	(65,774.37)	(1,186,672.37)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	(13,433.00)	0.00	(10,715.84)	2,717.16	-20.2%
(e) TOTAL, CONTRIBUTIONS			(1,125,889.00)	(1,200,105.37)	(65,774.37)	(1,197,388.21)	2,717.16	-0.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,302,928.00)	(1,306,453.37)	33,021.63	(2,268,919.23)	(962,465.86)	73.7%

2022-23 Second Interim
County School Service Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	330,672.00	335,324.00	7,389,738.00	335,324.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,056,366.00	12,147,625.77	3,314,616.64	12,137,456.77	(10,169.00)	-0.1%
3) Other State Revenue		8300-8599	4,347,604.33	6,552,902.31	2,161,524.91	6,575,958.47	23,056.16	0.4%
4) Other Local Revenue		8600-8799	4,383,236.00	5,943,321.29	834,488.60	6,075,731.13	132,409.84	2.2%
5) TOTAL, REVENUES			13,117,878.33	24,979,173.37	13,700,368.15	25,124,470.37		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,113,043.00	4,522,200.96	2,332,427.99	4,453,800.57	68,400.39	1.5%
2) Classified Salaries		2000-2999	2,484,505.00	2,849,264.24	1,457,437.58	3,251,671.48	(402,407.24)	-14.1%
3) Employee Benefits		3000-3999	3,280,460.00	4,015,360.01	1,406,717.17	4,048,164.72	(32,804.71)	-0.8%
4) Books and Supplies		4000-4999	739,858.00	821,277.49	318,253.29	930,654.42	(109,376.93)	-13.3%
5) Services and Other Operating Expenditures		5000-5999	3,119,062.00	12,587,912.62	1,397,862.03	11,223,755.47	1,364,157.15	10.8%
6) Capital Outlay		6000-6999	0.00	933,698.00	379,576.26	972,473.00	(38,775.00)	-4.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	387,911.00	539,364.19	300,745.64	1,125,113.25	(585,749.06)	-108.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,136,546.00	1,295,593.26	125,052.19	1,778,860.36	(483,267.10)	-37.3%
9) TOTAL, EXPENDITURES			15,261,385.00	27,564,670.77	7,718,072.15	27,784,493.27		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,143,506.67)	(2,585,497.40)	5,982,296.00	(2,660,022.90)		
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	1,200,105.37	65,774.37	1,197,388.21	(2,717.16)	-0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,065,889.00	1,140,105.37	65,774.37	1,137,388.21		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,077,617.67)	(1,445,392.03)	6,048,070.37	(1,522,634.69)		
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	3,105,279.05		3,028,036.39		
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	3,105,279.05		3,028,036.39		
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)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sups.		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	335,324.00	7,389,738.00	335,324.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			330,672.00	335,324.00	7,389,738.00	335,324.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	57,196.00	53,323.00	1,948.00	53,323.00	0.00	0.0%
Special Education Discretionary Grants		8182	257,612.00	614,035.00	280,178.85	688,944.00	74,909.00	12.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 Second Interim
County School Service Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		
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	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	387,911.00	539,364.19	341,695.50	1,153,743.19	614,379.00	113.9%
Title I, Part A, Basic	3010	8290	333,566.00	336,453.84	283,317.77	336,453.84	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	122,345.00	199,175.89	76,830.89	161,213.89	(37,962.00)	-19.1%
Title II, Part A, Supporting Effective Instruction	4035	8290	12,165.00	13,792.69	3,290.85	13,792.69	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	2,217.00	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	2,472,451.52	1,010,077.60	2,472,451.52	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	176,676.00	7,919,029.64	1,315,060.18	7,257,534.64	(661,495.00)	-8.4%
TOTAL, FEDERAL REVENUE			4,056,366.00	12,147,625.77	3,314,616.64	12,137,456.77	(10,169.00)	-0.1%
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	1,548,981.00	69,566.00	1,548,981.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	593,257.00	593,257.00	347,698.00	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	27,776.00	27,776.00	New
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	2,647.00	5,569.03	2,922.03	(5,249.44)	(10,818.47)	-194.3%
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	95,571.46	83,899.16	95,571.46	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	440,336.00	443,367.00	611,376.06	443,367.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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	3,866,156.82	1,046,063.66	3,872,255.45	6,098.63	0.2%
TOTAL, OTHER STATE REVENUE			4,347,604.33	6,552,902.31	2,161,524.91	6,575,958.47	23,056.16	0.4%
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	2,228.00	379.20	2,228.00	0.00	0.0%
Leases and Rentals		8650	21,500.00	21,500.00	16,976.55	28,477.00	6,977.00	32.5%
Interest		8660	12,000.00	12,000.00	5,483.69	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	1,077,346.29	541,811.64	1,062,174.66	(15,171.63)	-1.4%
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	620,000.00	29,842.60	624,000.00	4,000.00	0.6%
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	273,067.00	164,484.92	307,920.00	34,853.00	12.8%
Tuition		8710	3,708,436.00	3,937,180.00	75,510.00	4,038,931.47	101,751.47	2.6%
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)
	6360	8792						
From County Offices			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	5,943,321.29	834,488.60	6,075,731.13	132,409.84	2.2%
TOTAL, REVENUES			13,117,878.33	24,979,173.37	13,700,368.15	25,124,470.37	145,297.00	0.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,930,485.00	2,001,906.93	1,019,808.09	2,008,439.02	(6,532.09)	-0.3%
Certificated Pupil Support Salaries		1200	336,353.00	340,564.20	137,280.65	244,662.20	95,902.00	28.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,151,232.00	1,543,323.48	802,639.78	1,486,612.64	56,710.84	3.7%
Other Certificated Salaries		1900	694,973.00	636,406.35	372,699.47	714,086.71	(77,680.36)	-12.2%
TOTAL, CERTIFICATED SALARIES			4,113,043.00	4,522,200.96	2,332,427.99	4,453,800.57	68,400.39	1.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	752,338.00	794,105.43	330,829.45	798,009.84	(3,904.41)	-0.5%
Classified Support Salaries		2200	203,970.00	181,430.00	88,414.63	160,948.00	20,482.00	11.3%
Classified Supervisors' and Administrators' Salaries		2300	276,798.00	550,057.00	300,423.17	598,886.18	(48,829.18)	-8.9%
Clerical, Technical and Office Salaries		2400	496,858.00	513,469.62	252,592.22	515,142.62	(1,673.00)	-0.3%
Other Classified Salaries		2900	754,541.00	810,202.19	485,178.11	1,178,684.84	(368,482.65)	-45.5%
TOTAL, CLASSIFIED SALARIES			2,484,505.00	2,849,264.24	1,457,437.58	3,251,671.48	(402,407.24)	-14.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,239,540.00	1,611,334.88	429,378.54	1,624,272.08	(12,937.20)	-0.8%
PERS		3201-3202	666,576.00	723,241.10	346,785.51	739,444.35	(16,203.25)	-2.2%
OASDI/Medicare/Alternative		3301-3302	92,675.00	105,366.31	53,571.72	105,420.46	(54.15)	-0.1%
Health and Welfare Benefits		3401-3402	872,313.00	986,415.11	451,462.97	969,448.01	(3,032.90)	-0.3%
Unemployment Insurance		3501-3502	31,973.00	36,007.17	17,930.51	35,722.27	284.90	0.8%
Workers' Compensation		3601-3602	293,405.00	330,941.98	166,170.25	330,252.09	689.89	0.2%
OPEB, Allocated		3701-3702	83,978.00	242,053.46	(58,582.33)	243,605.46	(1,552.00)	-0.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,280,460.00	4,015,360.01	1,406,717.17	4,048,164.72	(32,804.71)	-0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	131,471.00	132,738.03	67,124.07	126,517.96	6,220.07	4.7%
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	466,724.46	166,829.07	492,702.46	(25,978.00)	-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)
Noncapitalized Equipment		4400	136,902.00	220,015.00	84,295.15	309,634.00	(89,619.00)	-40.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			739,858.00	821,277.49	318,253.29	930,654.42	(109,376.93)	-13.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	428,596.00	1,194,932.00	76,805.47	1,308,754.95	(113,822.95)	-9.5%
Travel and Conferences		5200	305,191.00	257,421.96	99,779.78	298,231.96	(40,810.00)	-15.9%
Dues and Memberships		5300	54,015.00	56,259.00	29,789.74	55,988.00	271.00	0.5%
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	1,082.44	2,082.00	(1,082.00)	-108.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	262,485.00	331,042.00	108,128.73	336,008.00	(4,966.00)	-1.5%
Transfers of Direct Costs		5710	107,904.00	107,571.33	40,214.20	112,990.65	(5,419.32)	-5.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,899,626.00	10,553,251.28	1,023,096.23	9,018,727.86	1,534,523.42	14.5%
Communications		5900	57,173.00	83,363.05	17,345.87	87,900.05	(4,537.00)	-5.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,119,062.00	12,587,912.62	1,397,862.03	11,223,755.47	1,364,157.15	10.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	14,600.00	9,500.00	23,889.00	(9,289.00)	-63.6%
Buildings and Improvements of Buildings		6200	0.00	449,128.00	163,139.90	449,127.00	1.00	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	462,970.00	206,936.36	492,457.00	(29,487.00)	-6.4%
Equipment Replacement		6500	0.00	7,000.00	0.00	7,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	933,698.00	379,576.26	972,473.00	(38,775.00)	-4.2%
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	539,364.19	329,375.58	1,153,743.19	(614,379.00)	-113.9%
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								

2022-23 Second Interim
County School Service Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	(28,629.94)	(28,629.94)	28,629.94	New
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)			387,911.00	539,364.19	300,745.64	1,125,113.25	(585,749.06)	-108.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,136,546.00	1,295,593.26	125,052.19	1,778,860.36	(483,267.10)	-37.3%
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	1,295,593.26	125,052.19	1,778,860.36	(483,267.10)	-37.3%
TOTAL, EXPENDITURES			15,261,385.00	27,564,670.77	7,718,072.15	27,784,493.27	(219,822.50)	-0.8%
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								

2022-23 Second Interim
County School Service Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,186,672.37	65,774.37	1,186,672.37	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	13,433.00	0.00	10,715.84	(2,717.16)	-20.2%
(e) TOTAL, CONTRIBUTIONS			1,125,889.00	1,200,105.37	65,774.37	1,197,388.21	(2,717.16)	-0.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,065,889.00	1,140,105.37	65,774.37	1,137,388.21	2,717.16	0.2%

2022-23 Second 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	15,133,220.00	18,501,244.49	15,133,220.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,056,366.00	12,147,625.77	3,314,616.64	12,137,456.77	(10,169.00)	-0.1%
3) Other State Revenue		8300-8599	4,420,529.33	8,298,799.86	3,709,738.46	8,294,381.92	(4,417.94)	-0.1%
4) Other Local Revenue		8600-8799	7,646,318.00	9,418,518.29	2,337,986.83	9,611,955.13	193,436.84	2.1%
5) TOTAL, REVENUES			30,298,290.33	44,998,163.92	27,863,586.42	45,177,013.82		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,819,192.00	6,438,290.96	3,478,808.60	6,417,913.57	20,377.39	0.3%
2) Classified Salaries		2000-2999	6,645,801.00	7,263,342.24	3,911,761.80	7,521,100.48	(257,758.24)	-3.5%
3) Employee Benefits		3000-3999	5,801,362.00	6,612,120.01	2,770,744.75	6,599,448.72	12,671.29	0.2%
4) Books and Supplies		4000-4999	1,001,968.00	1,144,297.49	470,753.93	1,255,923.99	(111,626.50)	-9.8%
5) Services and Other Operating Expenditures		5000-5999	5,091,571.00	17,285,675.29	3,180,340.94	15,680,502.82	1,605,172.47	9.3%
6) Capital Outlay		6000-6999	15,000.00	953,641.00	384,518.97	992,416.00	(38,775.00)	-4.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,425,693.00	6,233,713.19	300,745.64	6,759,243.25	(525,530.06)	-8.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(301,399.00)	(291,959.17)	(47,741.12)	(289,359.17)	(2,600.00)	0.9%
9) TOTAL, EXPENDITURES			31,499,188.00	45,639,121.01	14,449,933.51	44,937,189.66		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,200,897.67)	(640,957.09)	13,413,652.91	239,824.16		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	98,796.00	98,796.00	98,796.00	0.00	0.0%
b) Transfers Out		7600-7629	237,039.00	265,144.00	0.00	1,230,327.02	(965,183.02)	-364.0%
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			(237,039.00)	(166,348.00)	98,796.00	(1,131,531.02)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,437,936.67)	(807,305.09)	13,512,448.91	(891,706.86)		
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	9,017,943.18		8,933,541.41		
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		

2022-23 Second 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)
b) Restricted		9740	3,512,951.95	3,105,279.05		3,028,036.39		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned	0000	9760						
Other Assignments		9780	3,751,308.53	4,489,338.17		4,479,980.02		
LOTTERY-RESOURCE 1100	1100	9780	10,969.12					
Lottery -Resource 1100	1100	9780		4,059.67				
0006-BILL OUTS	0000	9780				9,940.00		
0011-COMMUNICATIONS	0000	9780				225.00		
0013-LOCAL SOLUTIONS MINI GRANT	0000	9780				64,949.75		
0015-EDUCATION INCENTIVES	0000	9780				417,760.00		
0240-COMMUNITY SCHOOLS	0000	9780				607,150.41		
0241-JUVENILE COURT SCHOOL	0000	9780				86,825.03		
0424-DISTRICT DATA PROGRESSING SUPPORT	0000	9780				105,053.94		
0660-TUPE DISCRETIONARY FUNDS	0000	9780				14,037.00		
0704-EMPLOYEE EDUCATION INCENTIVES	0000	9780				33,300.00		
0822-TIP/CASC	0000	9780				417,100.66		
0830-COE LCAP OVERSIGHT	0000	9780				265,113.42		
0831-DIFFERENTIATED ASSISTANCE	0000	9780				1,747,371.91		
COMPENSATED ABSENCES RESERVES	0000	9780				325,000.00		
FUTURE BOARD ACTIONS	0000	9780				200,000.00		
FUTURE FISCAL OVERSIGHT	0000	9780				100,000.00		
0000-MANG CODE 2000 STAFFING	0000	9780				86,152.90		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,097,526.47	1,397,800.95		1,400,000.00		
Unassigned/Unappropriated Amount		9790	(.35)	.01		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,238,813.00	1,238,813.00	901,347.00	1,238,813.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	20,522.00	9,378.00	4,689.00	9,378.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	138,360.00	138,942.00	69,437.25	138,942.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	24,713,591.00	26,356,845.00	16,107,310.31	26,356,845.00	0.00	0.0%
Unsecured Roll Taxes		8042	813,257.00	971,122.00	879,275.59	971,122.00	0.00	0.0%
Prior Years' Taxes		8043	(41,373.00)	(45,675.00)	(6,199.40)	(45,675.00)	0.00	0.0%
Supplemental Taxes		8044	355,403.00	559,198.00	367,304.92	559,198.00	0.00	0.0%

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

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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	348,808.00	178,109.82	348,808.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		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	29,577,431.00	18,501,274.49	29,577,431.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(13,396,672.00)	(14,444,211.00)	(30.00)	(14,444,211.00)	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			14,175,077.00	15,133,220.00	18,501,244.49	15,133,220.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	57,196.00	53,323.00	1,948.00	53,323.00	0.00	0.0%
Special Education Discretionary Grants		8182	257,612.00	614,035.00	280,178.85	688,944.00	74,909.00	12.2%
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	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	387,911.00	539,364.19	341,695.50	1,153,743.19	614,379.00	113.9%
Title I, Part A, Basic	3010	8290	333,566.00	336,453.84	283,317.77	336,453.84	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	122,345.00	199,175.89	76,830.89	161,213.89	(37,962.00)	-19.1%
Title II, Part A, Supporting Effective Instruction	4035	8290	12,165.00	13,792.69	3,290.85	13,792.69	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	2,217.00	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	2,472,451.52	1,010,077.60	2,472,451.52	0.00	0.0%

2022-23 Second 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)
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	7,919,029.64	1,315,060.18	7,257,534.64	(661,495.00)	-8.4%
TOTAL, FEDERAL REVENUE			4,056,366.00	12,147,625.77	3,314,616.64	12,137,456.77	(10,169.00)	-0.1%
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	1,548,981.00	69,566.00	1,548,981.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	593,257.00	593,257.00	347,698.00	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	27,776.00	27,776.00	New
Mandated Costs Reimbursements		8550	43,425.00	43,425.00	38,823.00	43,425.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	21,647.00	27,019.58	5,372.58	(11,572.99)	(38,592.57)	-142.8%
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	95,571.46	83,899.16	95,571.46	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	440,336.00	443,367.00	611,376.06	443,367.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,058,167.33	5,547,178.82	2,553,003.66	5,553,577.45	6,398.63	0.1%
TOTAL, OTHER STATE REVENUE			4,420,529.33	8,298,799.86	3,709,738.46	8,294,381.92	(4,417.94)	-0.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	300,812.36	543,980.00	0.00	0.0%

2022-23 Second Interim
County School Service Fund
Summary - Unrestricted/Restricted
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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	2,228.00	379.20	2,228.00	0.00	0.0%
Leases and Rentals		8650	325,353.00	325,352.00	175,823.50	332,330.00	6,978.00	2.1%
Interest		8660	82,000.00	82,000.00	93,565.60	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	2,202,761.29	758,610.84	2,244,119.66	41,358.37	1.9%
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	1,909,077.00	230,200.40	1,909,363.00	286.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	237,300.00	415,940.00	298,902.93	459,003.00	43,063.00	10.4%
Tuition		8710	3,708,436.00	3,937,180.00	75,510.00	4,038,931.47	101,751.47	2.6%
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	9,418,518.29	2,337,986.83	9,611,955.13	193,436.84	2.1%
TOTAL, REVENUES			30,298,290.33	44,998,163.92	27,863,586.42	45,177,013.82	178,849.90	0.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,215,205.00	2,347,882.93	1,232,114.14	2,357,714.02	(9,831.09)	-0.4%
Certificated Pupil Support Salaries		1200	484,413.00	516,809.20	240,644.19	420,907.20	95,902.00	18.6%
Certificated Supervisors' and Administrators' Salaries		1300	2,371,166.00	2,863,027.48	1,585,887.88	2,845,900.64	17,126.84	0.6%
Other Certificated Salaries		1900	748,408.00	710,571.35	420,162.39	793,391.71	(82,820.36)	-11.7%
TOTAL, CERTIFICATED SALARIES			5,819,192.00	6,438,290.96	3,478,808.60	6,417,913.57	20,377.39	0.3%

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CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	752,338.00	835,329.43	372,053.71	839,233.84	(3,904.41)	-0.5%
Classified Support Salaries		2200	569,390.00	581,704.00	259,322.28	516,146.00	65,558.00	11.3%
Classified Supervisors' and Administrators' Salaries		2300	1,554,582.00	1,902,131.00	1,131,613.83	2,009,440.18	(107,309.18)	-5.6%
Clerical, Technical and Office Salaries		2400	2,755,889.00	2,858,073.62	1,487,589.89	2,700,308.62	157,765.00	5.5%
Other Classified Salaries		2900	1,013,602.00	1,086,104.19	661,182.09	1,455,971.84	(369,867.65)	-34.1%
TOTAL, CLASSIFIED SALARIES			6,645,801.00	7,263,342.24	3,911,761.80	7,521,100.48	(257,758.24)	-3.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,673,648.00	1,944,171.88	615,278.68	1,955,304.08	(11,132.20)	-0.6%
PERS		3201-3202	1,561,127.00	1,778,740.10	901,333.53	1,743,452.35	35,287.75	2.0%
OASDI/Medicare/Alternative		3301-3302	177,040.00	207,246.31	103,906.94	204,177.46	3,068.85	1.5%
Health and Welfare Benefits		3401-3402	1,616,124.00	1,686,452.11	775,288.13	1,671,898.01	14,554.10	0.9%
Unemployment Insurance		3501-3502	61,024.00	66,750.17	34,333.72	65,526.27	1,223.90	1.8%
Workers' Compensation		3601-3602	560,123.00	617,662.98	324,855.59	602,106.09	15,556.89	2.5%
OPEB, Allocated		3701-3702	152,276.00	311,096.46	15,748.16	356,984.46	(45,888.00)	-14.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,801,362.00	6,612,120.01	2,770,744.75	6,599,448.72	12,671.29	0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	131,471.00	132,738.03	67,124.07	126,517.96	6,220.07	4.7%
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	772,761.46	303,508.58	796,587.03	(23,825.57)	-3.1%
Noncapitalized Equipment		4400	142,429.00	236,998.00	100,116.28	331,019.00	(94,021.00)	-39.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,001,968.00	1,144,297.49	470,753.93	1,255,923.99	(111,626.50)	-9.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	428,596.00	1,194,932.00	76,805.47	1,308,754.95	(113,822.95)	-9.5%
Travel and Conferences		5200	424,996.00	465,084.96	166,244.29	471,203.96	(6,119.00)	-1.3%
Dues and Memberships		5300	129,113.00	151,910.00	98,818.37	136,057.00	15,853.00	10.4%
Insurance		5400-5450	84,265.00	93,914.00	89,660.70	93,914.00	0.00	0.0%
Operations and Housekeeping Services		5500	369,445.00	384,417.00	195,480.66	372,999.00	11,418.00	3.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	515,867.00	623,695.00	337,838.56	753,491.00	(129,796.00)	-20.8%
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)	(11,502.00)	(10,421.50)	(12,193.00)	691.00	-6.0%
Professional/Consulting Services and Operating Expenditures		5800	3,035,531.00	14,222,811.28	2,147,369.36	12,354,277.86	1,868,533.42	13.1%
Communications		5900	114,851.00	160,413.05	78,545.03	201,998.05	(41,585.00)	-25.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,091,571.00	17,285,675.29	3,180,340.94	15,680,502.82	1,605,172.47	9.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	14,600.00	9,500.00	23,889.00	(9,289.00)	-63.6%
Buildings and Improvements of Buildings		6200	0.00	449,128.00	163,139.90	449,127.00	1.00	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%

2022-23 Second 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)
Equipment		6400	15,000.00	482,913.00	211,879.07	512,400.00	(29,487.00)	-6.1%
Equipment Replacement		6500	0.00	7,000.00	0.00	7,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			15,000.00	953,641.00	384,518.97	992,416.00	(38,775.00)	-4.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	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	539,364.19	329,375.58	1,153,743.19	(614,379.00)	-113.9%
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	5,694,349.00	(28,629.94)	5,605,500.06	88,848.94	1.6%
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	6,233,713.19	300,745.64	6,759,243.25	(525,530.06)	-8.4%
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)	(291,959.17)	(47,741.12)	(289,359.17)	(2,600.00)	0.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(301,399.00)	(291,959.17)	(47,741.12)	(289,359.17)	(2,600.00)	0.9%
TOTAL, EXPENDITURES			31,499,188.00	45,639,121.01	14,449,933.51	44,937,189.66	701,931.35	1.5%
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	98,796.00	98,796.00	98,796.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	98,796.00	98,796.00	98,796.00	0.00	0.0%
INTERFUND TRANSFERS OUT								

2022-23 Second 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: Child Development Fund		7611	99,288.00	134,901.00	0.00	100,329.00	34,572.00	25.6%
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	77,751.00	70,243.00	0.00	69,998.02	244.98	0.3%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	1,000,000.00	(1,000,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			237,039.00	265,144.00	0.00	1,230,327.02	(965,183.02)	-364.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
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)	(166,348.00)	98,796.00	(1,131,531.02)	965,183.02	-580.2%

Resource	Description	2022-23 Projected Totals
3060	ESSA: Title I, Part C, Migrant Ed (Regular and Summer Program)	6,690.00
5810	Other Restricted Federal	44,586.79
6266	Educator Effectiveness, FY 2021-22	273,130.00
6300	Lottery: Instructional Materials	2,481.17
6500	Special Education	171,441.23
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	86,892.83
6536	Special Ed: Dispute Prevention and Dispute Resolution	10,334.00
6537	Special Ed: Learning Recovery Support	1,490.60
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	41,490.00
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	34,167.00
7413	A-G Learning Loss Mitigation Grant	34,165.00
7425	Expanded Learning Opportunities (ELO) Grant	14,250.31
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	5,079.48
7435	Learning Recovery Emergency Block Grant	122,392.00
7810	Other Restricted State	77,600.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	173,446.83
9010	Other Restricted Local	1,881,636.84
Total, Restricted Balance		3,028,036.39

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multi-year 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 first interim projections. 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 first interim projections.

County Office ADA Standard Percentage Range:

1A. Calculating the County Office's ADA Variances

DATA ENTRY: First Interim 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. Second 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
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form 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 AI, Line B2g)				
Current Year (2022-23)	16.00	14.48	-9.5%	Not Met
1st Subsequent Year (2023-24)	16.00	14.48	-9.5%	Not Met
2nd Subsequent Year (2024-25)	16.00	14.48	-9.5%	Not Met
County Operations Grant ADA (Form AI, Line B5)				
Current Year (2022-23)	28,091.06	28,697.67	2.2%	Not Met
1st Subsequent Year (2023-24)	28,091.06	28,697.67	2.2%	Not Met
2nd Subsequent Year (2024-25)	28,091.06	28,697.67	2.2%	Not Met
Charter School ADA and Charter School Funded County Program ADA (Form 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 first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, 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 first interim projections.

County Office LCFF Revenue Standard Percentage Range:

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 2A)	Projected Year Totals	Percent Change	Status
Current Year (2022-23)	29,577,431.00	29,577,431.00	0.0%	Met
1st Subsequent Year (2023-24)	29,562,093.00	29,595,485.00	.1%	Met
2nd Subsequent Year (2024-25)	29,571,499.00	29,603,984.00	.1%	Met

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

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

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

Explanation:
(required if NOT met)

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 first interim projections.

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: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted. 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
	First Interim	Second Interim		
	Projected Year Totals			
	(Form 011, Objects 1000-3999)	(Form 011, Objects 1000-3999)		
	(Form 01CSI, Item 3A)	(Form MYPI, Lines B1-B3)		
Current Year (2022-23)	20,313,753.21	20,538,462.77	1.1%	Met
1st Subsequent Year (2023-24)	21,004,492.20	21,478,055.88	2.3%	Met
2nd Subsequent Year (2024-25)	22,051,903.20	23,194,005.05	5.2%	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 first Interim 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)

Salary and benefits include increases to PERS, STRS, W/C and all negotiated salary changes, step and column

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 first interim projections.

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second Interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8298) (MYPI, Line A2)				
Current Year (2022-23)	12,147,625.77	12,137,456.77	-.1%	No
1st Subsequent Year (2023-24)	4,566,650.00	5,120,134.00	12.1%	Yes
2nd Subsequent Year (2024-25)	4,508,040.00	5,293,515.00	17.4%	Yes

Explanation:
(required if Yes) Carry-over and one-time funding allocations adjusted based on current projections

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	8,298,799.86	8,294,381.82	-.1%	No
1st Subsequent Year (2023-24)	8,570,689.00	5,210,373.85	-39.2%	Yes
2nd Subsequent Year (2024-25)	8,866,157.00	5,491,272.43	-38.2%	Yes

Explanation:
(required if Yes) Carry-over and one-time funding allocations adjusted based on current projections

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	9,418,518.29	9,611,955.13	2.1%	No
1st Subsequent Year (2023-24)	9,775,000.00	9,881,532.20	1.1%	No
2nd Subsequent Year (2024-25)	10,075,000.00	10,422,715.00	3.5%	No

Explanation:
(required if Yes) N/A

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	1,144,297.49	1,255,923.99	9.8%	Yes
1st Subsequent Year (2023-24)	1,018,245.00	1,021,869.84	.4%	No
2nd Subsequent Year (2024-25)	1,038,280.00	1,046,652.79	.8%	No

Explanation:
(required if Yes) Increased materials and supplies based on current grant allocations and budget plans

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	17,285,675.29	15,680,502.82	-9.3%	Yes
1st Subsequent Year (2023-24)	10,432,650.00	6,645,145.78	-36.3%	Yes
2nd Subsequent Year (2024-25)	10,551,500.00	6,695,236.36	-36.5%	Yes

Explanation:
(required if Yes) Adjusted carry-over amounts, travel and mileage

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	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2022-23)	29,864,943.92	30,043,793.82	.6%	Met
1st Subsequent Year (2023-24)	22,912,339.00	20,212,040.05	-11.8%	Not Met
2nd Subsequent Year (2024-25)	23,469,197.00	21,207,502.43	-9.6%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2022-23)	18,429,972.78	16,936,426.81	-8.1%	Not Met
1st Subsequent Year (2023-24)	11,450,895.00	7,667,015.62	-33.0%	Not Met
2nd Subsequent Year (2024-25)	11,589,780.00	7,741,889.15	-33.2%	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 first interim projections 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)

Carry-over and one-time funding allocations adjusted based on current projections

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

Carry-over and one-time funding allocations adjusted based on current projections

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

N/A

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed since first interim projections 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)

Increased materials and supplies based on current grant allocations and budget plans

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

Adjusted carry-over amounts, travel and mileage

5. **CRITERION: Facilities Maintenance**

STANDARD: Identify changes that have occurred since first Interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the 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 First Interim data does not exist; First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

		Second Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150,	
		Objects 8900-8999)	Status
Required Minimum Contribution			
1. OMMA/RMA Contribution	492,445.26	576,918.00	Met
2. First Interim Contribution (information only)		576,918.00	
(Form 01CSI, First Interim, Criterion 5, Line 1)			

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

<input type="checkbox"/>	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
<input type="checkbox"/>	Other (explanation must be provided)

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

N/A

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%	3.4%	3.1%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	1.3%	1.1%	1.0%

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):

b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223)

	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
	Net 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 Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2022-23)	630,927.83	18,323,023.41	N/A	Met
1st Subsequent Year (2023-24)	(527,393.44)	18,326,652.45	2.9%	Not Met
2nd Subsequent Year (2024-25)	(465,370.58)	18,436,729.56	2.5%	Not Met

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

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

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

Explanation:
(required if NOT met)

Interfund transfers to Fund 20 and Fund 40 to cover long-term OPEB and Capital Facilities can be adjusted based on reserve levels. COLA decrease in 2024-25 also affects reserve levels

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)	8,933,541.41	Met
1st Subsequent Year (2023-24)	8,264,841.96	Met
2nd Subsequent Year (2024-25)	7,100,506.33	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)

N/A

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)	9,780,220.14	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 ³
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:	46,167,516.68	36,182,013.50	37,681,613.61
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)	46,167,516.68	36,182,013.50	37,681,613.61
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)	46,167,516.68	36,182,013.50	37,681,613.61
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,365,025.50	1,085,460.41	1,130,448.41
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)	1,365,025.50	1,085,460.41	1,130,448.41

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.

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Reserve Amounts (Unrestricted resources 0000-1999 except line 4)			
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)	1,400,000.00	869,874.15	820,939.94
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	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	0.00	0.00
8. County Office's Available Reserve Amount (Lines B1 thru B7)	1,760,000.00	1,229,874.15	1,180,939.94
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	3.81%	3.40%	3.13%
County Office's Reserve Standard (Section 8A, Line 7):	1,365,025.50	1,085,460.41	1,130,448.41
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)

N/A

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 first interim projections that may impact the budget?

No

1b.

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

S2.

Use of One-time Revenues for Ongoing Expenditures

1a.

Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim projections 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)

No

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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second Interim column for the 1st and 2nd Subsequent Years. If Form MYPI does not exist, enter data for 1st and 2nd Subsequent Years. Click on the appropriate button for Item 1d; all other data will be calculated.

Description / Fiscal Year	First Interim (Form 01CSI, Item 55A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 6980)					
Current Year (2022-23)	(1,186,672.37)	(1,186,672.37)	0.0%	0.00	Met
1st Subsequent Year (2023-24)	(1,109,388.00)	(1,145,200.46)	3.2%	35,812.46	Met
2nd Subsequent Year (2024-25)	(1,113,920.00)	(1,174,937.45)	5.5%	61,017.45	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2022-23)	98,796.00	98,796.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	250,000.00	150,000.00	-40.0%	(100,000.00)	Not Met
2nd Subsequent Year (2024-25)	250,000.00	150,000.00	-40.0%	(100,000.00)	Not Met
1c. Transfers Out, County School Service Fund *					
Current Year (2022-23)	265,144.00	1,230,327.02	364.0%	965,183.02	Not Met
1st Subsequent Year (2023-24)	1,060,000.00	1,182,250.00	11.5%	122,250.00	Not Met
2nd Subsequent Year (2024-25)	1,060,000.00	1,195,007.41	12.7%	135,007.41	Not Met
1d. Capital Project Cost Overruns	Have capital project cost overruns occurred since first interim projections 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 first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.	Explanation: (required if NOT met)	Contributions increased based on expenditure increases
1b.	NOT MET - The projected transfers in to the county school service fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.	Explanation: (required if NOT met)	Transfers in were increased to reflect current year "pay-as-you-go" OPEB costs
1c.	NOT MET - The projected transfers out of the county school service fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.	Explanation: (required if NOT met)	Transfers out were increased to reflect long-term expenditure plans in Fund 20-OPEB, and Fund 40-Capital Outlay. Fund 12 interfund transfer was increased to offset expenditures increases in Child Care Planning Council budgets.
1d.	NO - There have been no capital project cost overruns occurring since first interim projections 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 First Interim (Form 01CSI, 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 First Interim 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 first interim projections?

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	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)

N/A

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)

N/A

S7. Unfunded Liabilities

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

S7A. Identification of the 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

- 1 a. Does your 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 first interim in OPEB liabilities?

n/a

- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

n/a

2 OPEB Liabilities

- a. Total OPEB liability

First Interim

(Form 01CSI, Item S7A)

Second Interim

7,486,281.00

7,486,281.00

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

0.00

0.00

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

7,486,281.00

7,486,281.00

- 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, 2022

Jun 30, 2022

3 OPEB Contributions

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

First Interim

(Form 01CSI, Item S7A)

Second Interim

- Current Year (2022-23)

553,250.00

583,440.00

- 1st Subsequent Year (2023-24)

553,250.00

583,440.00

- 2nd Subsequent Year (2024-25)

553,250.00

583,440.00

- 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)

328,410.46

373,583.46

- 1st Subsequent Year (2023-24)

150,000.00

373,583.46

- 2nd Subsequent Year (2024-25)

150,000.00

373,583.46

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

- Current Year (2022-23)

583,440.00

583,440.00

- 1st Subsequent Year (2023-24)

583,440.00

583,440.00

- 2nd Subsequent Year (2024-25)

583,440.00

583,440.00

- d. Number of retirees receiving OPEB benefits

- Current Year (2022-23)

50.00

50.00

- 1st Subsequent Year (2023-24)

50.00

50.00

- 2nd Subsequent Year (2024-25)

50.00

50.00

4. Comments:

N/A

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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

- 1 a. Does your 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 first interim in self-insurance liabilities?

n/a

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

n/a

2 Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

First Interim
(Form 01CSI, Item S7B)

Second Interim

0.00	0.00
0.00	0.00

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)

First Interim
(Form 01CSI, Item S7B)

Second Interim

0.00	0.00
0.00	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	0.00
0.00	0.00

4 Comments:

N/A

S8. Status of Labor Agreements

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

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

The 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 first interim projections?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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 first interim projections?

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

n/a

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 First Interim Projections

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)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

Certificated (Non-management) 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

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

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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)

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)

Certificated (Non-management) - Other

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

S9B. 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 first interim projections?

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

If No, continue with section S8B.

Yes

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 first interim projections?

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

n/a

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 First Interim Projections

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)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

Current Year
(2022-23)1st Subsequent Year
(2023-24)2nd Subsequent Year
(2024-25)**Classified (Non-management) 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)**Classified (Non-management) Prior Year Settlements Negotiated Since First Interim**

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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)

Classified (Non-management) Attrition (layoffs and retirements)		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are savings from attrition included in the interim and MYPs?			
2.	Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

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

S8C. Cost Analysis of 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 first interim projections?

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 first interim projections?

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 First Interim Projections

2. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

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

Total cost of salary settlement

Change in salary schedule from prior year (may enter text, such as "Reopener")

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

4. Amount included for any tentative salary schedule increases

Management/Supervisor/Confidential**Health and Welfare (H&W) Benefits**

Current Year

1st Subsequent Year

2nd Subsequent Year

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Management/Supervisor/Confidential**Step and Column Adjustments**

Budget Year

1st Subsequent Year

2nd Subsequent Year

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

Management/Supervisor/Confidential**Other Benefits (mileage, bonuses, etc.)**

Current Year

1st Subsequent Year

2nd Subsequent Year

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

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

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

Are any funds other than the 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)

No

A2. Is the system of personnel position control independent from the payroll system?

No

A3. Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?

No

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?

No

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?

No

A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)

No

A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

Comments:
(optional)

A6: Lifetime health benefits offered at lowest cost plan are provided at no cost to a select group of retirees

End of County Office Second 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	8,557,412.82	469,878.00	8,557,412.82	0.00	0.0%
3) Other State Revenue		8300-8599	12,104,006.00	14,938,533.00	8,242,698.00	14,938,533.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(668.38)	0.00	0.00	0.0%
5) TOTAL, REVENUES			20,813,870.00	23,495,945.82	8,711,907.62	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	23,795,945.82	6,269,293.69	23,795,945.82	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			20,813,870.00	23,795,945.82	6,269,293.69	23,795,945.82		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(300,000.00)	2,442,613.93	(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	(300,000.00)	2,442,613.93	(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	6,117.05		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	.05		.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	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	8,557,412.82	469,878.00	8,557,412.82	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,709,864.00	8,557,412.82	469,878.00	8,557,412.82	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	7,625,536.00	12,958,579.00	7,179,616.00	12,958,579.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	4,478,470.00	1,979,954.00	1,063,082.00	1,979,954.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,104,006.00	14,938,533.00	8,242,698.00	14,938,533.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	5,448.62	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	(668.38)	0.00	0.00	0.0%
TOTAL, REVENUES			20,813,870.00	23,495,945.82	8,711,907.62	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	10,537,366.82	1,111,000.00	10,537,366.82	0.00	0.0%
To County Offices		7212	19,235.00	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	7,625,536.00	13,258,579.00	5,158,293.69	13,258,579.00	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%

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 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	23,795,945.82	6,269,293.69	23,795,945.82	0.00	0.0%
TOTAL, EXPENDITURES			20,813,870.00	23,795,945.82	6,269,293.69	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	263,950.63	85,548.74	262,666.63	(1,284.00)	-0.5%
3) Other State Revenue		8300-8599	1,311,150.00	1,585,240.20	1,180,008.87	1,893,985.20	308,745.00	19.5%
4) Other Local Revenue		8600-8799	3,262,149.00	1,043,287.00	135,302.57	1,819,018.00	775,731.00	74.4%
5) TOTAL, REVENUES			4,778,645.00	2,892,477.83	1,400,860.18	3,975,669.83		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	387,409.00	433,662.00	233,382.74	435,030.00	(1,368.00)	-0.3%
2) Classified Salaries		2000-2999	519,992.00	452,079.00	228,187.82	468,077.00	(15,998.00)	-3.5%
3) Employee Benefits		3000-3999	491,835.00	477,466.00	215,599.91	471,370.00	6,096.00	1.3%
4) Books and Supplies		4000-4999	98,005.00	152,520.00	38,548.77	160,294.00	(7,774.00)	-5.1%
5) Services and Other Operating Expenditures		5000-5999	2,150,087.00	2,262,324.52	867,115.31	2,288,335.52	(26,011.00)	-1.1%
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	288,859.17	47,741.12	285,764.17	3,095.00	1.1%
9) TOTAL, EXPENDITURES			3,946,137.00	4,066,910.69	1,630,575.67	4,108,870.69		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			832,508.00	(1,174,432.86)	(229,715.49)	(133,200.86)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	99,288.00	134,901.00	0.00	100,329.00	(34,572.00)	-25.6%
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	134,901.00	0.00	100,329.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			931,796.00	(1,039,531.86)	(229,715.49)	(32,871.86)		
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	1,251,293.32		2,257,953.32		
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	976,800.00		1,809,151.00		
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	269,724.32	274,493.32		448,802.32		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(373,261.00)	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	20,280.00	20,932.00	6,622.61	19,648.00	(1,284.00)	-6.1%
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	243,018.63	78,926.13	243,018.63	0.00	0.0%
TOTAL, FEDERAL REVENUE			205,346.00	263,950.63	85,548.74	262,666.63	(1,284.00)	-0.5%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,700.00	1,442.00	471.24	1,300.00	(142.00)	-9.8%
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	887,386.00	1,070,219.00	1,196,273.00	308,887.00	34.8%
All Other State Revenue	All Other	8590	370,802.00	696,412.20	109,318.63	696,412.20	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,311,150.00	1,585,240.20	1,180,008.87	1,893,985.20	308,745.00	19.5%
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	5,246.00	13,185.02	13,185.00	7,939.00	151.3%
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	942,104.00	48,026.00	1,692,104.00	750,000.00	79.6%
Other Local Revenue								
All Other Local Revenue		8699	5,000.00	30,892.00	3,941.55	48,684.00	17,792.00	57.6%
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	1,043,287.00	135,302.57	1,819,018.00	775,731.00	74.4%
TOTAL, REVENUES			4,778,645.00	2,892,477.83	1,400,860.18	3,975,669.83		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	253,421.00	293,358.00	146,273.31	288,461.00	4,897.00	1.7%
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	124,669.00	76,900.43	124,669.00	0.00	0.0%
Other Certificated Salaries		1900	22,629.00	15,635.00	10,209.00	21,900.00	(6,265.00)	-40.1%
TOTAL, CERTIFICATED SALARIES			387,409.00	433,662.00	233,382.74	435,030.00	(1,368.00)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	105,118.00	117,867.00	64,491.69	119,368.00	(1,501.00)	-1.3%
Classified Support Salaries		2200	105,275.00	99,338.00	52,949.11	97,397.00	1,941.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	205,094.00	152,411.00	58,187.87	159,130.00	(6,719.00)	-4.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	104,505.00	82,463.00	52,559.15	92,182.00	(9,719.00)	-11.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			519,992.00	452,079.00	228,187.82	468,077.00	(15,998.00)	-3.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	102,465.00	84,237.00	27,040.67	81,493.00	2,744.00	3.3%
PERS		3201-3202	131,947.00	148,298.00	74,693.79	151,600.00	(3,302.00)	-2.2%
OASDI/Medicare/Alternative		3301-3302	13,157.00	12,886.00	6,285.13	12,749.00	137.00	1.1%
Health and Welfare Benefits		3401-3402	181,014.00	172,157.00	79,486.12	166,103.00	6,054.00	3.5%
Unemployment Insurance		3501-3502	4,538.00	4,330.00	2,089.54	4,260.00	70.00	1.6%
Workers' Compensation		3601-3602	41,651.00	39,007.00	19,154.50	39,323.00	(316.00)	-0.8%
OPEB, Allocated		3701-3702	17,063.00	16,551.00	6,850.16	15,842.00	709.00	4.3%
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			491,835.00	477,466.00	215,599.91	471,370.00	6,096.00	1.3%
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	132,650.00	27,502.70	139,544.00	(6,894.00)	-5.2%
Noncapitalized Equipment		4400	2,500.00	9,070.00	6,570.11	9,950.00	(880.00)	-9.7%
Food		4700	8,400.00	10,800.00	4,475.96	10,800.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			98,005.00	152,520.00	38,548.77	160,294.00	(7,774.00)	-5.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	223,474.00	392,161.00	130,810.36	464,782.00	(72,621.00)	-18.5%
Travel and Conferences		5200	12,600.00	19,676.00	10,476.13	21,431.00	(1,755.00)	-8.9%
Dues and Memberships		5300	250.00	785.00	1,494.85	1,745.00	(960.00)	-122.3%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	45,805.00	32,550.00	13,554.51	33,550.00	(1,000.00)	-3.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,300.00	12,469.00	6,886.26	16,085.00	(3,616.00)	-29.0%
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	11,502.00	10,421.50	12,193.00	(691.00)	-6.0%
Professional/Consulting Services and Operating Expenditures		5800	1,844,666.00	1,781,447.52	691,345.88	1,727,603.52	53,844.00	3.0%
Communications		5900	4,899.00	11,734.00	2,125.82	10,946.00	788.00	6.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,150,087.00	2,262,324.52	867,115.31	2,288,335.52	(26,011.00)	-1.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	298,809.00	288,859.17	47,741.12	285,764.17	3,095.00	1.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			298,809.00	288,859.17	47,741.12	285,764.17	3,095.00	1.1%
TOTAL, EXPENDITURES			3,946,137.00	4,066,910.69	1,630,575.67	4,108,870.69		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	99,288.00	134,901.00	0.00	100,329.00	(34,572.00)	-25.6%
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	134,901.00	0.00	100,329.00	(34,572.00)	-25.6%
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	134,901.00	0.00	100,329.00		

Resource	Description	2022-23 Projected Totals
5059	Child Development: ARP California State Preschool Program One- time Stipend	46,057.00
5810	Other Restricted Federal	1,500,000.00
6057	Child Dev : Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	166,347.00
9010	Other Restricted Local	96,747.00
Total, Restricted Balance		1,809,151.00

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	53,488.45	15,757.61	53,488.45	0.00	0.0%
3) Other State Revenue		8300-8599	3,865.00	3,865.00	2,097.84	3,865.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	1,716.00	33.71	1,830.98	114.98	6.7%
5) TOTAL, REVENUES			49,844.00	59,069.45	17,889.16	59,184.43		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	21,780.00	13,180.00	10,427.95	13,180.00	0.00	0.0%
2) Classified Salaries		2000-2999	24,016.00	26,126.00	13,856.23	25,657.00	469.00	1.8%
3) Employee Benefits		3000-3999	18,534.00	18,722.00	9,886.63	18,566.00	156.00	0.8%
4) Books and Supplies		4000-4999	56,875.00	64,384.45	26,173.65	64,384.45	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,800.00	3,800.00	3,221.12	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	3,100.00	0.00	3,595.00	(495.00)	-16.0%
9) TOTAL, EXPENDITURES			127,595.00	129,312.45	63,565.58	129,182.45		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(77,751.00)	(70,243.00)	(45,676.42)	(69,998.02)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	77,751.00	70,243.00	0.00	69,998.02	(244.98)	-0.3%
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	70,243.00	0.00	69,998.02		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(45,676.42)	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		(1.00)		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(1.00)	(1.00)		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	45,979.00	53,488.45	15,757.61	53,488.45	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			45,979.00	53,488.45	15,757.61	53,488.45	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	3,865.00	3,865.00	2,097.84	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	2,097.84	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	(107.39)	(102.38)	(102.38)	New
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	1,716.00	140.10	1,933.36	217.36	12.7%
TOTAL, OTHER LOCAL REVENUE			0.00	1,716.00	33.71	1,830.98	114.98	6.7%
TOTAL, REVENUES			49,844.00	59,069.45	17,889.16	59,184.43		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	21,780.00	13,180.00	10,427.95	13,180.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			21,780.00	13,180.00	10,427.95	13,180.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	24,016.00	26,126.00	13,856.23	25,657.00	469.00	1.8%
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	26,126.00	13,856.23	25,657.00	469.00	1.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,160.00	2,488.00	1,962.58	2,488.00	0.00	0.0%
PERS		3201-3202	6,100.00	6,459.00	3,346.01	6,340.00	119.00	1.8%
OASDI/Medicare/Alternative		3301-3302	664.00	563.00	339.82	556.00	7.00	1.2%
Health and Welfare Benefits		3401-3402	4,198.00	6,480.00	2,647.60	6,480.00	0.00	0.0%
Unemployment Insurance		3501-3502	228.00	191.00	117.20	188.00	3.00	1.6%
Workers' Compensation		3601-3602	2,102.00	1,778.00	1,075.71	1,757.00	21.00	1.2%

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)
OPEB, Allocated		3701-3702	1,082.00	763.00	397.71	757.00	6.00	0.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,534.00	18,722.00	9,886.63	18,566.00	156.00	0.8%
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	3,982.88	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	58,384.45	22,190.77	58,384.45	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			56,875.00	64,384.45	26,173.65	64,384.45	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%
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	434.82	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	3,221.12	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	3,100.00	0.00	3,595.00	(495.00)	-16.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,590.00	3,100.00	0.00	3,595.00	(495.00)	-16.0%
TOTAL, EXPENDITURES			127,595.00	129,312.45	63,565.58	129,182.45		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	77,751.00	70,243.00	0.00	69,998.02	(244.98)	-0.3%
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	70,243.00	0.00	69,998.02	(244.98)	-0.3%
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	70,243.00	0.00	69,998.02		

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	15,865.25	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	15,865.25	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	15,865.25	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	15,865.25	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				
COUNTYWIDE DATA PROCESSING UPGRADES	0000	9780	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	2,515.25	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	15,865.25	2,000.00	0.00	0.0%
TOTAL, REVENUES			2,000.00	2,000.00	15,865.25	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	65,346.61	8,000.00	0.00	0.0%
5) TOTAL, REVENUES			8,000.00	8,000.00	65,346.61	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	65,346.61	8,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	600,000.00	600,000.00	New
b) Transfers Out		7600-7629	0.00	98,796.00	98,796.00	98,796.00	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	(98,796.00)	(98,796.00)	501,204.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,000.00	(90,796.00)	(33,449.39)	509,204.00		
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	1,601,302.35		2,201,302.35		
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	1,601,302.35		2,201,302.35		
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	10,150.61	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	65,346.61	8,000.00	0.00	0.0%
TOTAL, REVENUES			8,000.00	8,000.00	65,346.61	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	600,000.00	600,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	600,000.00	600,000.00	New
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	98,796.00	98,796.00	98,796.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	98,796.00	98,796.00	98,796.00	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	(98,796.00)	(98,796.00)	501,204.00		

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	4,407.73	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	4,407.73	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	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	4,407.73	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	60,000.00	60,000.00	0.00	460,000.00	400,000.00	666.7%
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			60,000.00	60,000.00	0.00	460,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			60,000.00	60,000.00	4,407.73	460,000.00		
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		572,769.78		
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		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	172,769.78	172,769.78		572,769.78		
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	698.73	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	4,407.73	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	4,407.73	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
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	460,000.00	400,000.00	666.7%
(a) TOTAL, INTERFUND TRANSFERS IN			60,000.00	60,000.00	0.00	460,000.00	400,000.00	666.7%
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)
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	460,000.00		

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	35.00	35.00	0.00	0.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	50.00	50.00	48.50	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	14.48	14.48	(1.52)	-10.0%
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	14.48	14.48	(1.52)	-10.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	66.00	66.00	62.98	64.48	(1.52)	-2.0%
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	28,091.06	29,200.00	28,697.67	606.61	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	October		12,694,633.00	6,366,223.00	6,757,765.00	6,525,364.00	8,084,779.00	12,902,048.00	22,138,437.00	24,031,869.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		81,941.00	149,838.00	147,493.00	147,493.00	147,493.00	2,344.00	294,986.00	82,129.00
Property Taxes	8020-8079		0.00	378,469.00	17,339.00	2,020,645.00	3,919,695.00	9,607,490.00	1,651,601.00	3,411,840.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	(30.00)	(3,565,692.00)
Federal Revenue	8100-8299		469,625.00	609,417.00	430,332.00	248,904.00	665,514.00	565,967.00	324,858.00	853,764.00
Other State Revenue	8300-8599		329,417.00	483,304.00	643,757.00	217,196.00	2,054,466.00	864,258.00	(883,139.00)	167,509.00
Other Local Revenue	8600-8799		3,980.00	406,849.00	(22,460.00)	242,937.00	170,194.00	604,391.00	938,501.00	383,059.00
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	6,957,362.00	11,644,450.00	2,326,777.00	1,332,599.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		364,079.00	604,324.00	554,634.00	445,743.00	519,481.00	44,381.00	964,807.00	655,524.00
Classified Salaries	2000-2999		456,376.00	685,275.00	577,205.00	538,518.00	540,197.00	564,917.00	546,947.00	798,598.00
Employee Benefits	3000-3999		278,275.00	338,703.00	400,170.00	348,940.00	509,401.00	282,596.00	616,987.00	674,746.00
Books and Supplies	4000-4999		19,555.00	110,888.00	36,741.00	85,656.00	51,878.00	65,847.00	100,282.00	139,075.00
Services	5000-5999		489,997.00	472,681.00	351,915.00	319,465.00	486,006.00	546,719.00	544,371.00	1,660,701.00
Capital Outlay	6000-6599		21,372.00	66,470.00	45,168.00	37,133.00	14,370.00	198,387.00	1,620.00	136,041.00
Other Outgo	7000-7499		0.00	(100.00)	157,027.00	(94,976.00)	26,960.00	5,145.00	158,942.00	1,234,004.00
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		1,629,654.00	2,278,241.00	2,122,860.00	1,680,479.00	2,148,293.00	1,707,992.00	2,933,956.00	5,298,689.00
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		526,281.00	2,017,025.00	1,034,830.00	260,525.00	696,323.00	(886,744.00)	1,080,505.00	2,400.00
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	696,323.00	(886,744.00)	1,080,505.00	2,400.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610		6,110,000.00	1,307,222.00	363,177.00	(3,398.00)	688,123.00	(186,675.00)	(1,420,106.00)	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)	688,123.00	(186,675.00)	(1,420,106.00)	439,409.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(5,583,719.00)	709,803.00	671,653.00	263,923.00	8,200.00	(700,069.00)	2,500,611.00	(437,009.00)
E. NET INCREASE/DECREASE (B - C + D)			(6,328,410.00)	391,542.00	(232,401.00)	1,559,415.00	4,817,269.00	9,236,389.00	1,893,432.00	(4,403,099.00)
F. ENDING CASH (A + E)			6,366,223.00	6,757,765.00	6,525,364.00	8,084,779.00	12,902,048.00	22,138,437.00	24,031,869.00	19,628,770.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	October	19,628,770.00	17,908,550.00	21,992,611.00	17,488,671.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	76,149.00	(15,854.00)	40,937.00	158,794.00	0.00		1,248,191.00	1,248,191.00
Property Taxes	8020-8079	1,383,584.00	4,474,955.00	446,036.00	1,017,586.00			28,329,240.00	28,329,240.00
Miscellaneous Funds	8080-8099	(75,394.00)	(3,802,186.00)	(3,108,129.00)	(3,892,780.00)			(14,444,211.00)	(14,444,211.00)
Federal Revenue	8100-8299	2,613,922.00	2,879,165.00	(23,584.00)	2,499,582.77			12,137,456.77	12,137,456.77
Other State Revenue	8300-8599	5,722.00	2,139,144.00	(53,962.00)	2,326,709.92			8,294,381.92	8,294,381.92
Other Local Revenue	8600-8799	1,190,300.00	1,537,164.00	308,886.00	3,848,154.13			9,611,955.13	9,611,955.13
Interfund Transfers In	8910-8929							98,796.00	98,796.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		5,194,283.00	7,212,388.00	(2,389,816.00)	5,958,046.82	0.00	0.00	45,275,809.82	45,275,809.82
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	665,573.00	715,088.00	430,999.00	453,280.57	0.00		6,417,913.57	6,417,913.57
Classified Salaries	2000-2999	789,092.00	831,769.00	505,931.00	686,275.48			7,521,100.48	7,521,100.48
Employee Benefits	3000-3999	594,063.00	1,049,819.00	371,881.00	1,133,867.72			6,599,448.72	6,599,448.72
Books and Supplies	4000-4999	114,589.00	150,266.00	106,072.00	275,074.99			1,255,923.99	1,255,923.99
Services	5000-5999	2,384,257.00	3,030,958.00	812,247.00	4,581,185.82			15,680,502.82	15,680,502.82
Capital Outlay	6000-6599	110,380.00	245,478.00	54,114.00	61,883.00			992,416.00	992,416.00
Other Outgo	7000-7499	66,745.00	95,019.00	0.00	4,821,118.08			6,469,884.08	6,469,884.08
Interfund Transfers Out	7600-7629		73,678.00	26,264.00	1,130,385.02			1,230,327.02	1,230,327.02
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		4,724,899.00	6,192,075.00	2,307,508.00	13,143,070.68	0.00	0.00	46,167,516.68	46,167,516.68
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	(2,126,135.00)	4,527,748.00	693,384.00	476,573.00			8,302,715.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(2,126,135.00)	4,527,748.00	693,384.00	476,573.00	0.00	0.00	8,302,715.00	0.00
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	63,669.00	1,464,000.00	500,000.00	1,000,000.00			10,325,421.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		63,669.00	1,464,000.00	500,000.00	1,000,000.00	0.00	0.00	10,325,421.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(2,189,804.00)	3,063,748.00	193,384.00	(523,427.00)	0.00	0.00	(2,022,706.00)	
E. NET INCREASE/DECREASE (B - C + D)		(1,720,220.00)	4,084,061.00	(4,503,940.00)	(7,708,450.86)	0.00	0.00	(2,914,412.86)	(891,706.86)
F. ENDING CASH (A + E)		17,908,550.00	21,992,611.00	17,488,671.00	9,780,220.14				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								9,780,220.14	

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	46,167,516.68
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	12,153,384.77
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	379,019.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	5,605,500.06
5. Interfund Transfers Out	All	9300	7600-7629	1,230,327.02
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,032,678.84
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	4,038,931.47
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)				12,318,671.39
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	69,998.02
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)				21,765,458.54
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)				435,309.17
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)	21,765,458.54	435,309.17
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

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)		28,697.67	0.00%	28,697.67	0.00%	28,697.67
(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	.12%	14,815,950.00	.06%	14,824,449.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,718,423.45	(85.16%)	255,055.85	6.58%	271,847.43
4. Other Local Revenues	8600-8799	3,536,224.00	5.29%	3,723,453.62	4.74%	3,900,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	98,796.00	51.83%	150,000.00	0.00%	150,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,197,388.21)	(4.36%)	(1,145,200.46)	2.60%	(1,174,937.45)
6. Total (Sum lines A1 thru A5c)		18,953,951.24	(6.09%)	17,799,259.01	.97%	17,971,358.98
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,964,113.00		2,125,729.47
b. Step & Column Adjustment				58,923.39		63,771.89
c. Cost-of-Living Adjustment				102,693.08		111,542.83
d. Other Adjustments						(121,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,964,113.00	8.23%	2,125,729.47	2.56%	2,180,044.19
2. Classified Salaries						
a. Base Salaries				4,269,429.00		4,573,023.35
b. Step & Column Adjustment				128,082.87		137,190.71
c. Cost-of-Living Adjustment				175,511.48		188,893.75
d. Other Adjustments						(204,600.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,269,429.00	7.11%	4,573,023.35	2.66%	4,694,507.81
3. Employee Benefits	3000-3999	2,551,284.00	8.09%	2,757,684.01	6.32%	2,931,832.00
4. Books and Supplies	4000-4999	325,269.57	1.98%	331,694.84	2.77%	340,882.79
5. Services and Other Operating Expenditures	5000-5999	4,456,747.35	(32.79%)	2,995,595.78	.70%	3,016,686.36
6. Capital Outlay	6000-6999	19,943.00	0.00%	19,943.00	0.00%	19,943.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,634,130.00	(11.42%)	4,990,732.00	(6.07%)	4,687,826.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,068,219.53)	(68.57%)	(650,000.00)	(3.08%)	(630,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,170,327.02	1.02%	1,182,250.00	1.08%	1,195,007.41
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)		18,323,023.41	.02%	18,326,652.45	.60%	18,436,729.56
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		630,927.83		(527,393.44)		(465,370.58)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,274,577.19		5,905,505.02		5,378,111.58
2. Ending Fund Balance (Sum lines C and D1)		5,905,505.02		5,378,111.58		4,912,741.00
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				
2. Other Commitments	9760	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	4,479,980.02		4,482,712.43		4,066,276.06
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,400,000.00		869,874.15		820,939.94
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,905,505.02		5,378,111.58		4,912,741.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,400,000.00		869,874.15		820,939.94
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		
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)		1,760,000.00		1,229,874.15		1,180,939.94
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.						
reduce for one-time retention bonuses						

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	12,137,456.77	(57.82%)	5,120,134.00	3.39%	5,293,515.00
3. Other State Revenues	8300-8599	6,575,958.47	(24.64%)	4,955,318.00	5.33%	5,219,425.00
4. Other Local Revenues	8600-8799	6,075,731.13	1.36%	6,158,078.58	5.92%	6,522,715.00
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	1,197,388.21	(4.36%)	1,145,200.46	2.60%	1,174,940.00
6. Total (Sum lines A1 thru A5c)		26,321,858.58	(32.70%)	17,714,055.04	4.70%	18,545,919.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,453,800.57		4,633,800.57
b. Step & Column Adjustment				280,000.00		300,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(100,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,453,800.57	4.04%	4,633,800.57	6.47%	4,933,800.57
2. Classified Salaries						
a. Base Salaries				3,251,671.48		3,291,671.48
b. Step & Column Adjustment				190,000.00		192,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(150,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,251,671.48	1.23%	3,291,671.48	5.83%	3,483,671.48
3. Employee Benefits	3000-3999	4,048,164.72	1.19%	4,096,147.00	21.34%	4,970,150.00
4. Books and Supplies	4000-4999	930,654.42	(25.84%)	690,175.00	2.26%	705,770.00
5. Services and Other Operating Expenditures	5000-5999	11,223,755.47	(67.48%)	3,649,550.00	.79%	3,678,550.00
6. Capital Outlay	6000-6999	972,473.00	(87.55%)	121,075.00	(17.41%)	100,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,125,113.25	(67.70%)	363,460.00	0.00%	363,460.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,778,860.36	(43.25%)	1,009,482.00	0.00%	1,009,482.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	60,000.00	(100.00%)		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		27,844,493.27	(35.87%)	17,855,361.05	7.78%	19,244,884.05
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,522,634.69)		(141,306.01)		(698,965.05)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,550,671.08		3,028,036.39		2,886,730.38
2. Ending Fund Balance (Sum lines C and D1)		3,028,036.39		2,886,730.38		2,187,765.33
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,028,036.39		2,886,730.38		2,187,765.33
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)		3,028,036.39		2,886,730.38		2,187,765.33
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.						

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)		28,697.67	0.00%	28,697.67	0.00%	28,697.67
(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	.12%	15,151,274.00	.06%	15,159,773.00
2. Federal Revenues	8100-8299	12,137,456.77	(57.82%)	5,120,134.00	3.39%	5,293,515.00
3. Other State Revenues	8300-8599	8,294,381.92	(37.18%)	5,210,373.85	5.39%	5,491,272.43
4. Other Local Revenues	8600-8799	9,611,955.13	2.80%	9,881,532.20	5.48%	10,422,715.00
5. Other Financing Sources						
a. Transfers In	8900-8929	98,796.00	51.83%	150,000.00	0.00%	150,000.00
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%	2.55
6. Total (Sum lines A1 thru A5c)		45,275,809.82	(21.56%)	35,513,314.05	2.83%	36,517,277.98
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,417,913.57		6,759,530.04
b. Step & Column Adjustment				338,923.39		363,771.89
c. Cost-of-Living Adjustment				102,693.08		111,542.83
d. Other Adjustments				(100,000.00)		(121,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,417,913.57	5.32%	6,759,530.04	5.24%	7,113,844.76
2. Classified Salaries						
a. Base Salaries				7,521,100.48		7,864,694.83
b. Step & Column Adjustment				318,082.87		329,190.71
c. Cost-of-Living Adjustment				175,511.48		188,893.75
d. Other Adjustments				(150,000.00)		(204,600.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,521,100.48	4.57%	7,864,694.83	3.99%	8,178,179.29
3. Employee Benefits	3000-3999	6,599,448.72	3.85%	6,853,831.01	15.29%	7,901,982.00
4. Books and Supplies	4000-4999	1,255,923.99	(18.64%)	1,021,869.84	2.43%	1,046,652.79
5. Services and Other Operating Expenditures	5000-5999	15,680,502.82	(57.62%)	6,645,145.78	.75%	6,695,236.36
6. Capital Outlay	6000-6999	992,416.00	(85.79%)	141,018.00	(14.94%)	119,943.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,759,243.25	(20.79%)	5,354,192.00	(5.66%)	5,051,286.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(289,359.17)	(224.23%)	359,482.00	5.56%	379,482.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,230,327.02	(3.91%)	1,182,250.00	1.08%	1,195,007.41
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)		46,167,516.68	(21.63%)	36,182,013.50	4.14%	37,681,613.61
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(891,706.86)		(668,699.45)		(1,164,335.63)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,825,248.27		8,933,541.41		8,264,841.96
2. Ending Fund Balance (Sum lines C and D1)		8,933,541.41		8,264,841.96		7,100,506.33
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,525.00		25,525.00		25,525.00
b. Restricted	9740	3,028,036.39		2,886,730.38		2,187,765.33
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	4,479,980.02		4,482,712.43		4,066,276.06
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,400,000.00		869,874.15		820,939.94
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,933,541.41		8,264,841.96		7,100,506.33
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	1,400,000.00		869,874.15		820,939.94
c. Unassigned/Unappropriated	9790	0.00		0.00		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)		1,760,000.00		1,229,874.15		1,180,939.94
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.81%		3.40%		3.13%
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		23,795,975.82
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)		46,167,516.68		36,182,013.50		37,681,613.61
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		46,167,516.68		36,182,013.50		37,681,613.61
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)		46,167,516.68		36,182,013.50		37,681,613.61
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)		1,385,025.50		1,085,460.41		1,130,448.41
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)		1,385,025.50		1,085,460.41		1,130,448.41
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	DATE APPROVED
ID	SELPA- (from Form TITLE SEA)
AJ	San Luis Obispo County

Second 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				
01I COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(12,193.00)	0.00	(289,359.17)				
Other Sources/Uses Detail					98,796.00	1,230,327.02		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	12,193.00	0.00	285,764.17	0.00				
Other Sources/Uses Detail					100,328.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	3,595.00	0.00				
Other Sources/Uses Detail					69,998.02	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16I FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					600,000.00	98,796.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						

Second 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				
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					460,000,00	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								

Second 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	12,193.00	(12,193.00)	289,359.17	(289,359.17)	1,329,123.02	1,329,123.02		

Second 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: Resource is Valid	5636	\$207,154.85
01-5636-0-0000-7210-7310 Explanation: Resource is Valid	5636	\$18,764.00
01-5636-0-8600-2100-1300 Explanation: Resource is Valid	5636	\$31,427.00
01-5636-0-8600-2100-2300 Explanation: Resource is Valid	5636	\$1,511.00
01-5636-0-8600-2100-3101 Explanation: Resource is Valid	5636	\$5,999.00
01-5636-0-8600-2100-3202 Explanation: Resource is Valid	5636	\$383.00
01-5636-0-8600-2100-3301 Explanation: Resource is Valid	5636	\$455.00
01-5636-0-8600-2100-3302 Explanation: Resource is Valid	5636	\$22.00
01-5636-0-8600-2100-3401 Explanation: Resource is Valid	5636	\$3,950.00
01-5636-0-8600-2100-3501 Explanation: Resource is Valid	5636	\$157.00
01-5636-0-8600-2100-3502 Explanation: Resource is Valid	5636	\$8.00
01-5636-0-8600-2100-3601 Explanation: Resource is Valid	5636	\$1,442.00
01-5636-0-8600-2100-3602 Explanation: Resource is Valid	5636	\$69.00
01-5636-0-8600-2100-3701 Explanation: Resource is Valid	5636	\$300.00
01-5636-0-8600-2100-5200 Explanation: Resource is Valid	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: Resource is Valid		
01-5636-0-8600-2100-5800	5636	\$124,271.85
Explanation: Resource is Valid		
01-5636-0-8600-2100-5900	5636	\$160.00
Explanation: Resource is Valid		

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: Resource is Valid			
01-5636-0-0000-7210-7310	01	5636	\$18,764.00
Explanation: Resource is Valid			
01-5636-0-8600-2100-1300	01	5636	\$31,427.00
Explanation: Resource is Valid			
01-5636-0-8600-2100-2300	01	5636	\$1,511.00
Explanation: Resource is Valid			
01-5636-0-8600-2100-3101	01	5636	\$5,999.00
Explanation: Resource is Valid			
01-5636-0-8600-2100-3202	01	5636	\$383.00
Explanation: Resource is Valid			
01-5636-0-8600-2100-3301	01	5636	\$455.00
Explanation: Resource is Valid			
01-5636-0-8600-2100-3302	01	5636	\$22.00
Explanation: Resource is Valid			
01-5636-0-8600-2100-3401	01	5636	\$3,950.00
Explanation: Resource is Valid			
01-5636-0-8600-2100-3501	01	5636	\$157.00
Explanation: Resource is Valid			
01-5636-0-8600-2100-3502	01	5636	\$8.00
Explanation: Resource is Valid			
01-5636-0-8600-2100-3601	01	5636	\$1,442.00
Explanation: Resource is Valid			

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	01	5636	\$69.00
Explanation: Resource is Valid			
01-5636-0-8600-2100-3701	01	5636	\$300.00
Explanation: Resource is Valid			
01-5636-0-8600-2100-5200	01	5636	\$3,500.00
Explanation: Resource is Valid			
01-5636-0-8600-2100-5710	01	5636	\$14,736.00
Explanation: Resource is Valid			
01-5636-0-8600-2100-5800	01	5636	\$124,271.85
Explanation: Resource is Valid			
01-5636-0-8600-2100-5900	01	5636	\$160.00
Explanation: Resource is Valid			

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	0000	8625	\$543,980.00
Explanation: RDA funds			
01-3384-0-5710-0000-8677	3384	8677	\$16,045.00
Explanation: Contracts			
01-5636-0-0000-0000-8290	5636	8290	\$207,154.85
Explanation: Resource is Valid			

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
01-3384-0-5710-0000-8677	3384	8677	\$16,045.00

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	1100	8560	(\$6,323.55)
Explanation: overstated receivable			
01	6300	8560	(\$5,249.44)
Explanation: Overstated receivable			
01	9010	7299	(\$28,629.94)
Explanation: Prior Year closing error			
13	5310	8660	(\$102.38)
Explanation: negative cash			

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

Exception

FUND	RESOURCE	VALUE
01	1100	(\$6,323.55)
Explanation: overstated receivable		
01	6300	(\$5,249.44)
Explanation: overstated receivable		

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: Reallocated prior year expenses			
01	9010	9200	(\$28,629.94)
Explanation: Reallocated prior year expenses			

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

Second 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	5636	\$10,314.65
Explanation: Resources is valid		
01-5636-0-0000-0000-9790	5636	(\$14,781.10)
Explanation: Resources is valid		
01-5636-0-0000-0000-979Z	5636	(\$14,781.10)
Explanation: Resources is valid		
01-5636-0-0000-7210-7310	5636	\$1,658.16
Explanation: Resources is valid		
01-5636-0-8600-2100-1300	5636	\$16,943.09
Explanation: Resources is valid		
01-5636-0-8600-2100-3101	5636	\$3,236.14
Explanation: Resources is valid		
01-5636-0-8600-2100-3301	5636	\$233.51
Explanation: Resources is valid		
01-5636-0-8600-2100-3401	5636	\$1,974.75
Explanation: Resources is valid		
01-5636-0-8600-2100-3501	5636	\$80.41
Explanation: Resources is valid		
01-5636-0-8600-2100-3601	5636	\$738.30
Explanation: Resources is valid		
01-5636-0-8600-2100-3701	5636	\$149.49
Explanation: Resources is valid		
01-5636-0-8600-2100-5900	5636	\$81.90
Explanation: Resources is valid		

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: Resource is valid			
01-5636-0-0000-0000-9790	01	5636	(\$14,781.10)
Explanation: Resource is valid			
01-5636-0-0000-0000-979Z	01	5636	(\$14,781.10)
Explanation: Resource is valid			
01-5636-0-0000-7210-7310	01	5636	\$1,658.16
Explanation: Resource is valid			
01-5636-0-8600-2100-1300	01	5636	\$16,943.09
Explanation: Resource is valid			
01-5636-0-8600-2100-3101	01	5636	\$3,236.14
Explanation: Resource is valid			
01-5636-0-8600-2100-3301	01	5636	\$233.51
Explanation: Resource is valid			
01-5636-0-8600-2100-3401	01	5636	\$1,974.75
Explanation: Resource is valid			
01-5636-0-8600-2100-3501	01	5636	\$80.41
Explanation: Resource is valid			
01-5636-0-8600-2100-3601	01	5636	\$738.30
Explanation: Resource is valid			
01-5636-0-8600-2100-3701	01	5636	\$149.49
Explanation: Resource is valid			
01-5636-0-8600-2100-5900	01	5636	\$81.90
Explanation: Resource is valid			

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	0000	8625	\$300,812.36

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
Explanation: RDA funds			
01-5636-0-0000-0000-8290	5636	8290	\$10,314.65
Explanation: Resource is valid			

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	\$300,812.36

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

INTRAID-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**