



2022-23
Second Interim Budget

MCOE

Mariposa County Office of Education

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

Signed: _____ Date: _____
County Superintendent or Designee

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

To the State Superintendent of Public Instruction:

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

Meeting Date: December 08, 2022 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

☐ QUALIFIED CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

☐ NEGATIVE CERTIFICATION
As County Superintendent of Schools, I certify that based upon current projections this county office will not meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Kierstin Wight Telephone: (209) 742-0222
Title: CBO E-mail: kwight@mcusd.org

Criteria and Standards Review Summary

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

| CRITERIA AND STANDARDS | | | Met | Not Met |
|------------------------------------|--|--|-----|---------|
| 1 | Average Daily Attendance | Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since budget adoption. | | X |
| CRITERIA AND STANDARDS (continued) | | | Met | Not Met |
| 2 | Local Control Funding Formula (LCFF) Revenue | Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption. | | X |
| 3 | Salaries and Benefits | Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since budget adoption. | | X |
| 4a | Other Revenues | Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption. | | X |
| 4b | Other Expenditures | Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption. | | X |
| 5 | Ongoing and Major Maintenance Account | If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account). | n/a | |
| 6 | Deficit Spending | Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years. | X | |
| 7a | Fund Balance | Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years. | X | |
| 7b | Cash Balance | Projected county school service fund cash balance will be positive at the end of the current fiscal year. | X | |
| 8 | Reserves | Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years. | X | |
| SUPPLEMENTAL INFORMATION | | | No | Yes |
| S1 | Contingent Liabilities | Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget? | X | |
| S2 | Using One-time Revenues to Fund Ongoing Expenditures | Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent? | X | |
| S3 | Temporary Interfund Borrowings | Are there projected temporary borrowings between funds? | X | |

| | | | | |
|---|---|---|-----------|------------|
| S4 | Contingent Revenues | Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? | X | |
| S5 | Contributions | Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years? | | X |
| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
| S6 | Long-term Commitments | Does the county office have long-term (multiyear) commitments or debt agreements? | X | |
| | | • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment? | n/a | |
| | | • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? | n/a | |
| S7a | Postemployment Benefits Other than Pensions | Does the county office provide postemployment benefits other than pensions (OPEB)? | | X |
| | | • If yes, have there been changes since budget adoption in OPEB liabilities? | | X |
| S7b | Other Self-insurance Benefits | Does the county office operate any self-insurance programs (e.g., workers' compensation)? | X | |
| | | • If yes, have there been changes since budget adoption in self-insurance liabilities? | n/a | |
| S8 | Status of Labor Agreements | As of first interim projections, are salary and benefit negotiations still unsettled for: | | |
| | | • Certificated? (Section S8A, Line 1b) | | X |
| | | • Classified? (Section S8B, Line 1b) | | X |
| S9 | Status of Other Funds | Management/supervisor/confidential? (Section S8C, Line 1b) | | X |
| | | 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 | |

GOVERNING BOARD OF EDUCATION
2022-2023

Jennifer Kiser – District 4, President

Robert Hall - District 1

Kimberly Harper – District 2

Bob Morse – District 3

Robert Collins – District 5

Jeff Aranguena – Superintendent

Abbreviation's

| | |
|----------------------|--|
| ADA | Average Daily Attendance |
| C&S | Criteria and Standards |
| CalPERS | California Public Employees' Retirement System |
| CalSTRS | California State Teachers' Retirement System |
| CDE | California Department of Education |
| CEA | Current Expense of Education |
| COE | County Office of Education |
| COLA | Cost-of-Living Adjustment |
| CSEA | California School Employees Association |
| CTA | California Teachers Association |
| DOF | Department of Finance |
| EC § | Education Code Section |
| EPA | Education Protection Account |
| ESSER | Elementary and Secondary School Emergency Relief |
| FTE | Full-Time Equivalent |
| LCAP | Local Control and Accountability Plan |
| LCFF | Local Control Funding Formula |
| LEA | Local Educational Agency |
| MOE | Maintenance of Effort |
| MYP | Multiyear Projection |
| RRMA | Routine Restricted Maintenance Account |
| SACS | Standardized Account Code Structure |
| TRC | Technical Review Checklist |

Budget Hearing Agenda

- State Budget Proposal for Fiscal Year 2023-2024
- MCOE Budget Highlights
- Enrollment vs. ADA
- Revenue: First Interim Budget vs. Second Interim
- Expenditure: First Interim Budget vs. Second Interim
- Budget Assumptions
- General Fund Multi-Year Projections
- Other Funds
- Supplemental and Fund Forms

State Budget Proposal for 2023-2024

- **Governor's Proposed Budget to the Local Control Funding Formula (LCFF)**
 - 8.13% COLA to the LCFF results in \$4.2B additional funds
 - \$690M to continue expanding access to TK for approximately 46K children turning five between February 2nd and April 2nd
 - \$165M to maintain TK classroom student-to-adult ratio of 12:1. The original 10:1 option is not in the proposal
 - Declining enrollment protection continues to be based on the greater of current year, prior year, or the average of the most recent three prior years' ADA

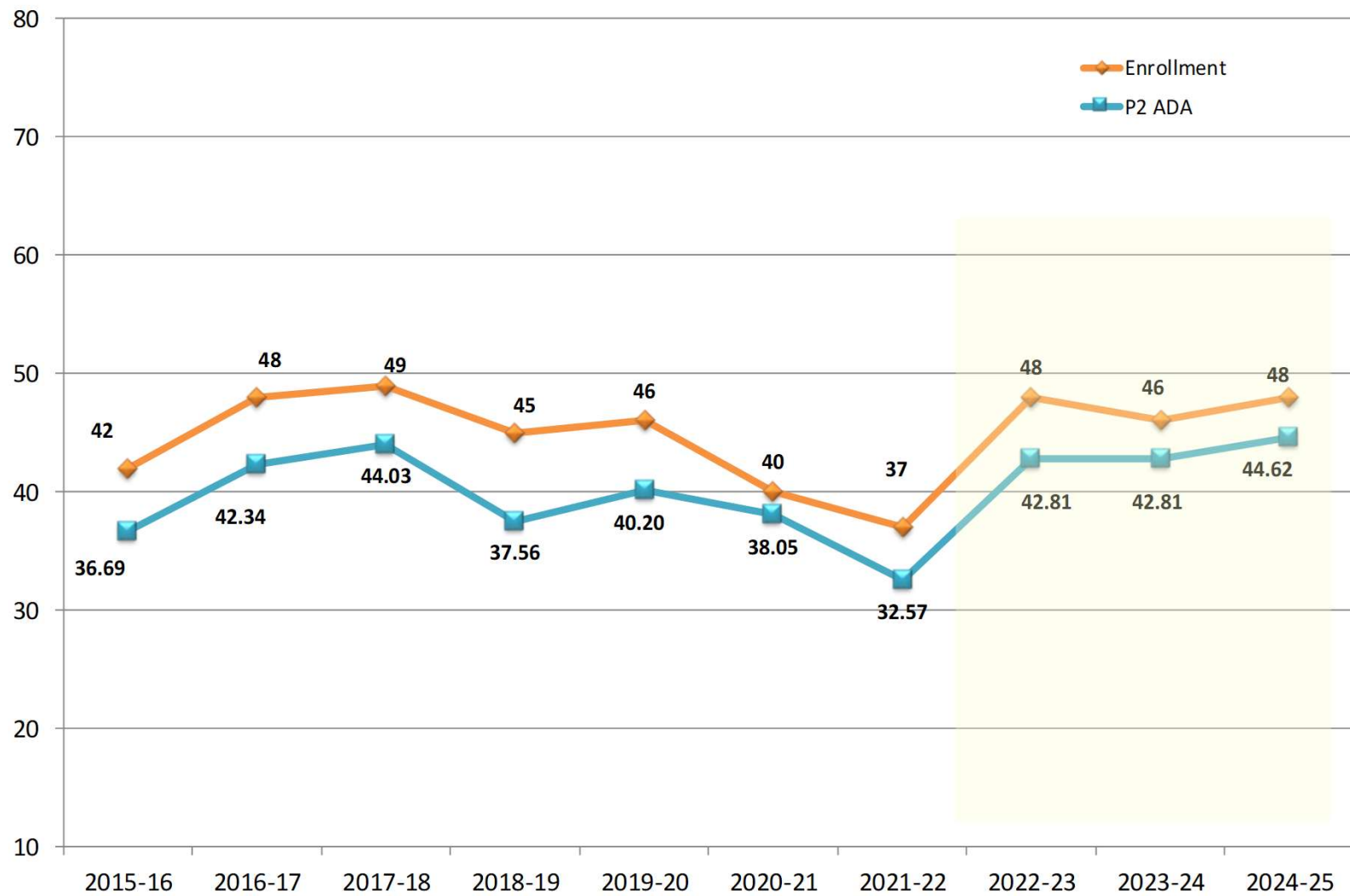
- **Equity Multiplier and Local Control Accountability Plan**
 - \$300M for creation of the Equity Multiplier – based on schools offering grades no higher than grade eight with federal free meal eligibility of 90% or above and grades nine through twelve at 85% or above. MCUSD currently does not qualify
 - Trailer bill language proposed to make amendments to the LCAP requiring those qualified to receive the equity multiplier funds to report how funds will be used

- **Proposition 28 and Arts, Music, and Instructional Materials Block Grant**
 - Voters approved Prop 28 November 2022, which requires state to annually allocate 1% of the TK-12 portion of Prop 98
 - Pull back of \$1.2B from the Arts, Music, and Instructional Materials Block Grant due to the approval of Prop 28 - results in a 1/3 reduction

MCOE Budget Highlights

- MCTA and CSEA settled negotiations for 2022-23
 - 9.5% on the salary schedules
 - Health and Welfare cap increase by \$641 from \$13,359 to \$14,000
 - Class Size reductions – TK 24 added, K (27 from 30), 1-3 (28 from 30), 4-6 (30 from 32), and 7-8 (30 from 32)
 - Effective July 1, 2022 through June 30, 2023
- COE Enrollment is up by 11 from prior year
- COE Attendance is up by 10.24
- Minimum wage increased to \$15.50 January 1st

Enrollment vs. ADA



Revenue: First Interim vs. Second Interim

| | <u>1st Interim</u> | <u>2nd Interim</u> | <u>Net Change</u> | <u>% Change</u> |
|--------------------------------------|---------------------|---------------------|--------------------|-----------------|
| Revenues | | | | |
| Local Control Funding Formula (LCFF) | \$ 1,559,924 | \$ 1,559,924 | \$ - | 0.0% |
| Federal Revenues | 4,494,463 | 4,367,964 | (126,499) | -2.8% |
| Other State Revenues | 1,045,539 | 976,467 | (69,072) | -6.6% |
| Other Local Revenues | 2,351,318 | 2,520,818 | 169,500 | 7.2% |
| Total Revenues | \$ 9,451,244 | \$ 9,425,173 | \$ (26,071) | -0.3% |

Decreases/Increases:

- Federal revenue reduced due to the reduction of the CSI Grant
- State funds reduced due to the State removing the UPK Implementation Grant
- Local revenue increased due to the county of Mariposa sending the 21-22 payment to the COE

Expenses: First Interim vs. Second Interim

| | <u>1st Interim</u> | <u>2nd Interim</u> | <u>Net Change</u> | <u>% Change</u> |
|-------------------------------|---------------------|---------------------|-------------------|-----------------|
| Expenses | | | | |
| Certificated Salaries | \$ 1,447,696 | \$ 1,641,084 | \$ 193,388 | 13.4% |
| Classified Salaries | 1,148,615 | 1,230,336 | 81,721 | 7.1% |
| Employee Benefits | 1,513,207 | 1,627,685 | 114,478 | 7.6% |
| Books and Supplies | 4,292,953 | 3,964,224 | (328,729) | -7.7% |
| Services, Operating Expenses | 1,239,905 | 1,362,815 | 122,910 | 9.9% |
| Capital Outlay | 7,845 | 7,845 | - | 0.0% |
| Other Outgo | - | - | - | 0.0% |
| Direct Support/Indirect Costs | (17,504) | (22,231) | (4,727) | 27.0% |
| Total Expenses | \$ 9,632,717 | \$ 9,811,758 | \$ 179,041 | 1.9% |

Decreases/Increases:

- Salaries and Benefits increased due to negotiation settlements
- Books and Supplies reduced due to the reduction in CSI and UPK Grant funds
- Services and Operating expenses increased due to SPED contract services through Maxim

Multi-Year Budget Assumptions

| ASSUMPTIONS - MYP Combined | 2022-2023 2nd Interim | 2023-2024 Projected | 2024-2025 Projected |
|--|----------------------------------|--------------------------------|--------------------------------|
| Average Daily Attendance | | | |
| Projected ADA (Combined Schools) | 1,594.30 | 1,590.56 | 1,613.24 |
| Projected LCFF Funded ADA (Combined PY or CY) | 1,630.24 | 1,613.78 | 1,618.44 |
| | | | |
| Unduplicated FRPM/EL/Foster Youth | 67.86% | 67.28% | 67.91% |
| | | | |
| COLA & CPI Projections | | | |
| LCFF COLA and Augmentation | 6.56% | 5.38% | 4.02% |
| LCFF COLA (COLA SUSPENDED) | 0.00% | 0.00% | 0.00% |
| LCFF GAP Funding Rate | 100% | 100% | 100% |
| COLA Categorical Funding State Programs | 6.56% | 5.38% | 4.02% |
| California Consumer Price Index <i>per SSC Projections</i> | 6.00% | 3.44% | 2.77% |
| STRS Rate Increase | 19.10% | 19.10% | 19.10% |
| PERS Rate Increase | 25.37% | 27.00% | 28.10% |

Multi-Year Projection (General Fund) Unrestricted

| UNRESTRICTED | 2022-2023 2nd Interim | 2023-2024 Projected | 2024-2025 Projected |
|--|--------------------------|------------------------|------------------------|
| REVENUE | | | |
| Local Control Funding Formula (LCFF) | 1,559,924 | 1,667,912 | 1,760,084 |
| Federal Revenue | - | - | - |
| Other State Revenue | 11,295 | 11,903 | 12,381 |
| Other Local Revenue | 769,781 | 769,781 | 769,781 |
| TOTAL REVENUE | \$ 2,341,000 | \$ 2,449,596 | \$ 2,542,246 |
| EXPENSES | | | |
| Certificated Salaries | 429,945 | 439,985 | 444,381 |
| Classified Salaries | 612,245 | 629,706 | 638,122 |
| Employee Benefits | 506,281 | 537,623 | 548,843 |
| Books & Supplies | 57,268 | 59,238 | 60,879 |
| Services & Other Operating Expenses | 256,561 | 265,387 | 272,738 |
| Capital Outlay | - | - | - |
| Other Outgo | - | - | - |
| Direct Support/Indirect Costs | (233,099) | (181,631) | (186,663) |
| TOTAL EXPENSES | \$ 1,629,201 | \$ 1,750,307 | \$ 1,778,300 |
| Excess/(Deficiency) before Other Financing | \$ 711,799 | \$ 699,288 | \$ 763,946 |
| OTHER FINANCING SOURCES & USES | | | |
| <i>Interfund "Transfer In" From Fund 40 and 17</i> | \$ - | \$ - | \$ - |
| Interfund Transfers Out/FD 17,13, 20 | - | - | - |
| Other Sources | - | - | - |
| Other Uses | - | - | - |
| Contributions | - | (727,690) | (773,698) |
| TOTAL OTHER FINANCING SOURCES & USES | \$ - | \$ (727,690) | \$ (773,698) |
| NET INCREASE/(DECREASE) IN FUND BALANCE | \$ 711,799 | \$ (28,402) | \$ (9,752) |
| BEGINNING FUND BAL. BEFORE AUDIT ADJUSTMENT | \$ 4,275,840 | \$ 4,987,639 | \$ 4,959,237 |
| Audit Adjustment | - | - | - |
| BEGINNING FUND BAL. WITH AUDIT ADJUSTMENT | 4,275,840 | 4,987,639 | 4,959,237 |
| ENDING FUND BALANCE | \$ 4,987,639 | \$ 4,959,237 | \$ 4,949,485 |
| GENERAL FUND - COMPONENTS OF ENDING FUND BAL. | | | |
| Nonspendable: Revolving Cash | \$ - | \$ - | \$ - |
| Restricted | - | - | - |
| Committed | - | - | - |
| Assigned (Refer to budget Excess Reserves List) | \$ 360,184 | \$ 360,184 | \$ 360,184 |
| Unassigned/Unappropriated | | | |
| Reserve for Economic Uncertainties (6% Minimum Required) | \$ 588,705 | \$ 528,096 | \$ 488,389 |
| Unassigned/Unappropriated | 4,038,750 | 4,070,958 | 4,100,912 |
| TOTAL COMPONENTS OF ENDING FUND BALANCE | \$ 4,987,639 | \$ 4,959,237 | \$ 4,949,485 |

Multi-Year Projection (General Fund) **Restricted**

MARIPOSA COUNTY OFFICE OF EDUCATION MULTI-YEAR PROJECTION GENERAL FUND 2022-2023 2nd Interim

| RESTRICTED | 2022-2023 2nd Interim | 2023-2024 Projected | 2024-2025 Projected |
|---|----------------------------------|--------------------------------|--------------------------------|
| REVENUE | | | |
| Local Control Funding Formula (LCFF) | \$ - | \$ - | \$ - |
| Federal Revenue | 4,367,964 | 3,685,486 | 3,390,121 |
| Other State Revenue | 965,172 | 703,635 | 603,051 |
| Other Local Revenue | 1,751,037 | 1,707,913 | 1,594,649 |
| TOTAL REVENUE | \$ 7,084,173 | \$ 6,097,034 | \$ 5,587,822 |
| EXPENSES | | | |
| Certificated Salaries | 1,211,139 | 1,311,721 | 1,213,190 |
| Classified Salaries | 618,091 | 641,229 | 648,560 |
| Employee Benefits | 1,121,404 | 1,168,626 | 1,143,116 |
| Books & Supplies | 3,906,956 | 3,128,082 | 2,532,815 |
| Services & Other Operating Expenses | 1,106,254 | 642,998 | 660,809 |
| Capital Outlay | 7,845 | (0) | (0) |
| Other Outgo | - | - | - |
| Direct Support/Indirect Costs | 210,868 | 158,636 | 163,030 |
| TOTAL EXPENSES | \$ 8,182,557 | \$ 7,051,291 | \$ 6,361,520 |
| Excess/(Deficiency) before Other Financing | \$ (1,098,384) | \$ (954,257) | \$ (773,698) |
| OTHER FINANCING SOURCES & USES | | | |
| Interfund Transfers In | \$ - | \$ - | \$ - |
| Interfund Transfers Out | - | - | - |
| Other Sources | - | - | - |
| Other Uses | - | - | - |
| Contributions | - | 727,690 | 773,698 |
| TOTAL OTHER FINANCING SOURCES & USES | \$ - | \$ 727,690 | \$ 773,698 |
| NET INCREASE/(DECREASE) IN FUND BALANCE | \$ (1,098,384) | \$ (226,567) | \$ - |
| BEGINNING FUND BALANCE | \$ 1,324,951 | \$ 226,567 | \$ - |
| ENDING FUND BALANCE | \$ 226,567 | \$ - | \$ - |
| DESIGNATIONS | | | |
| Restricted | \$ 226,567 | \$ - | \$ - |
| Unassigned/Unappropriated | - | - | - |
| ENDING FUND BALANCE | \$ - | \$ - | \$ - |

Multi-Year Projection (General Fund) Combined

MARIPOSA COUNTY OFFICE OF EDUCATION MULTI-YEAR PROJECTION GENERAL FUND 2022-2023 2nd Interim

| COMBINED | 2022-2023 2nd Interim | 2023-2024 Projected | 2024-2025 Projected |
|--|----------------------------------|--------------------------------|--------------------------------|
| REVENUE | | | |
| Local Control Funding Formula (LCFF) | 1,559,924 | 1,667,912 | 1,760,084 |
| Federal Revenue | 4,367,964 | 3,685,486 | 3,390,121 |
| Other State Revenue | 976,467 | 715,538 | 615,432 |
| Other Local Revenue | 2,520,818 | 2,477,694 | 2,364,430 |
| TOTAL REVENUE | \$ 9,425,173 | \$ 8,546,630 | \$ 8,130,068 |
| EXPENSES | | | |
| Certificated Salaries | \$ 1,641,084 | \$ 1,751,706 | \$ 1,657,571 |
| Classified Salaries | 1,230,336 | 1,270,935 | 1,286,682 |
| Employee Benefits | 1,627,685 | 1,706,249 | 1,691,959 |
| Books & Supplies | 3,964,224 | 3,187,320 | 2,593,694 |
| Services & Other Operating Expenses | 1,362,815 | 908,385 | 933,547 |
| Capital Outlay | 7,845 | (0) | (0) |
| Other Outgo | - | - | - |
| Direct Support/Indirect Costs | (22,231) | (22,996) | (23,633) |
| TOTAL EXPENSES | \$ 9,811,758 | \$ 8,801,598 | \$ 8,139,820 |
| Excess/(Deficiency) before Other Financing | \$ (386,585) | \$ (254,968) | \$ (9,752) |
| OTHER FINANCING SOURCES & USES | | | |
| Interfund "Transfer In" From Fund 17 | - | - | - |
| Interfund Transfers Out | - | - | - |
| Other Sources | - | - | - |
| Other Uses | - | - | - |
| Contributions | - | - | - |
| TOTAL OTHER FINANCING SOURCES & USES | \$ - | \$ - | \$ - |
| NET INCREASE/(DECREASE) IN FUND BALANCE | \$ (386,585) | \$ (254,968) | \$ (9,752) |
| BEGINNING FUND BAL. BEFORE AUDIT ADJUSTMENT | \$ 5,600,791 | \$ 5,214,206 | \$ 4,959,237 |
| Audit Adjustment | - | - | - |
| BEGINNING FUND BAL. WITH AUDIT ADJUSTMENT | 5,600,791 | 5,214,206 | 4,959,237 |
| ENDING FUND BALANCE | \$ 5,214,206 | \$ 4,959,237 | \$ 4,949,485 |
| GENERAL FUND - COMPONENTS OF ENDING FUND BAL. | | | |
| Nonspendable: Revolving Cash | \$ - | \$ - | \$ - |
| Restricted | 226,567 | - | - |
| Committed | - | - | - |
| Assigned (Refer to budget Excess Reserves List) | 360,184 | 360,184 | 360,184 |
| Unassigned/Unappropriated | - | - | - |
| Reserve for Economic Uncertainties (6% Minimum Required) | \$ 588,705 | \$ 528,096 | \$ 488,389 |
| Unassigned/Unappropriated | 4,038,750 | 4,070,958 | 4,100,912 |
| TOTAL COMPONENTS OF ENDING FUND BALANCE | \$ 5,214,206 | \$ 4,959,237 | \$ 4,949,485 |

Other Funds

| | ADULT EDUCATION FUND (11) | CHILD DEVELOPMENT FUND (12) |
|--|---------------------------------|-----------------------------------|
| 2022-23 Beginning Balance | \$ 52,702 | \$ - |
| TOTAL INCOME | 230,391 | 120,340 |
| TOTAL EXPENSES | 283,093 | 120,340 |
| INCOME <i>minus</i> EXPENSES | \$ (52,702) | \$ - |
| TOTAL OTHER FINANCING SOURCES & USES | \$ - | \$ - |
| NET INCREASE / (DECREASE) IN FUND BAL. | (52,702) | - |
| 2021-22 Projected Ending Fund Balance | - | - |
| <u>Components of Ending Fund Balance</u> | | |
| Nonspendable | \$ - | \$ - |
| Restricted | - | - |
| Committed | - | - |
| Assigned | - | - |
| Unassigned/Unappropriated | | |
| Reserve for Economic Uncertainties | - | - |
| Unassigned/Unappropriated | - | - |
| TOTAL Components of Ending Fund Balance | \$ - | \$ - |

Supplemental & Fund Forms

- Local Control Funding Formula (LCFF)
- Average Daily Attendance
- Cash Flow
- Multi-Year Projections
- SACs Forms (Fund 01)
- SACs Forms (Other Funds 11 & 12)
- Criteria & Standards
- Technical Checks

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|--|-----------|--|-----------|--|---------|----------|---------|----|--------------|---------|---------------|----|-------|----|-----------|------|---------|----|-------|---------|--------------|---|---------------|-------|-------|-------|-----------|--------|------|--|-----|-------|--------------|----|---------------|----|-------|----|-------|----|--------|
| COUNTY LCFF CALCULATION | | 2/21/2023 | | 2022-23 | | | | | | | 2023-24 | | | | | | | 2024-25 | | | | | | | | | | | | | | | | | | | | | | | | |
| COIA & Assessment | | | | 6.50% ADA | | Base | | UPP | | Supplemental | | Concentration | | Total | | 5.38% ADA | | Base | | UPP | | Supplemental | | Concentration | | Total | | 4.02% ADA | | Base | | UPP | | Supplemental | | Concentration | | Total | | | | |
| ALTERNATIVE EDUCATION GRANT [EC 2574(c)] | | | | 0.90 | | \$ | 12,405 | 100.00% | | | \$ | 4,342 | \$ | 2,171 | \$ | 18,917 | 0.48 | | \$ | 6,972 | 100.00% | | | \$ | 2,440 | \$ | 1,220 | \$ | 10,632 | 0.48 | | \$ | 7,252 | 100.00% | | | \$ | 2,538 | \$ | 1,269 | \$ | 11,059 |
| County Funded Non-Juvenile Court ADA | | | | - | | - | - | 100.00% | | | - | - | - | - | - | - | 0.48 | | - | - | 100.00% | | | - | - | - | - | - | - | 0.48 | | - | - | 100.00% | | | - | - | - | - | - | |
| Charter School County Funded Non-Juvenile Court ADA | | | | - | | - | - | 100.00% | | | - | - | - | - | - | - | - | | - | - | 100.00% | | | - | - | - | - | - | - | - | | - | - | 100.00% | | | - | - | - | - | - | |
| Total County Funded Non-Juvenile Court ADA | | | | 0.90 | | \$ | 12,405 | | | | \$ | 4,342 | \$ | 2,171 | \$ | 18,917 | 0.48 | | \$ | 6,972 | | | | \$ | 2,440 | \$ | 1,220 | \$ | 10,632 | 0.48 | | \$ | 7,252 | | | | \$ | 2,538 | \$ | 1,269 | \$ | 11,059 |
| Juvenile Court Schools ADA | | | | - | | - | - | 100% | \$ | - | - | - | - | - | - | - | - | | - | - | 100% | \$ | - | - | - | - | - | - | - | - | | - | - | 100% | \$ | - | - | - | - | - | - | |
| Charter School Juvenile Court Schools ADA | | | | - | | - | - | 100% | - | - | - | - | - | - | - | - | - | | - | - | 100% | - | - | - | - | - | - | - | - | - | | - | - | 100% | - | - | - | - | - | - | - | |
| Total Juvenile Court Schools ADA | | | | - | | - | - | | | | - | - | - | - | - | - | - | | - | - | | | | - | - | - | - | - | - | - | | - | - | | | | - | - | - | - | - | |
| TOTAL ALTERNATIVE EDUCATION GRANT | | | | 0.90 | | \$ | 12,405 | | | | \$ | 4,342 | \$ | 2,171 | \$ | 18,918 | 0.48 | | \$ | 6,972 | | | | \$ | 2,440 | \$ | 1,220 | \$ | 10,632 | 0.48 | | \$ | 7,252 | | | | \$ | 2,538 | \$ | 1,269 | \$ | 11,059 |
| ADD ONS [EC 2574(e)] | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Targeted Instructional Improvement Block Grant | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Home-to-School Transportation (reimbursed by COIA commencing 2023-24) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Small School District Bus Replacement Program (reimbursed by COIA commencing 2023-24) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL ADD ONS | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| COUNTY OPERATIONS GRANT [EC 2574(a)] | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Operations ADA Grant | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Band Rate Per ADA | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 0 - 30,000 ADA | | | | | | | 1,716.77 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 30,000 - 60,000 ADA | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 60,000 - 140,000 ADA | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 140,000 + | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Countywide ADA Grant | | | | | | | 1,716.77 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Operations Grant Base Funding [EC 2574(a)(1)] | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Operations Grant District Allowance [EC 2574(a)(2)] | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL COUNTY OPERATIONS GRANT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL LCFF TARGET ENTITLEMENT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| COUNTY LCFF FLOOR [EC 2575(b)] | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2012-13 County Funded Non-Juvenile Court & Juvenile Court Schools | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2012-13 County Funded Juvenile Court Schools | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2012-13 County Revenue Limit (Annual) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| COIA Adjustment [EC 2575.4(a) & (b)] - Commencing with 2022-23 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Adjusted Revenue Limit Fundline | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 2012-13 Categorical Fundline | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Local Revenue for ROC/P 2012-13 Annual Excess Taxes Applied | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL LCFF FLOOR ENTITLEMENT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Fund on Target Entitlement | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL LCFF ENTITLEMENT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | (a) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| MINIMUM STATE AID CALCULATION | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total LCFF Entitlement | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Local Revenue | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Excess Tax Amount | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Education Protection Account | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Net State Aid | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Minimum State Aid Guarantee | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Additional State Aid to Meet the Minimum Guarantee | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LCFF STATE AID, ADJUSTED FOR MINIMUM STATE AID | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | (b) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| ADDITIONAL LCFF STATE AID | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| State Aid for COE Funded on LCFF Target EC 2575.1 (LCAP Support) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| State Aid for Differentiated Assistance | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total Additional LCFF State Aid | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL LCFF STATE AID | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL ALL LCFF SOURCES | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | | | | | | (a+b+c) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| LCFF SOURCES INCLUDING EXCESS TAX LIABILITY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| State Aid (Inclusive of Additional LCFF State Aid) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Education Protection Account | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Local Revenue | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Excess Taxes [EC 2578] | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL LCFF FUNDING SOURCES | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 0.00 | 0.00 | .48 | .48 | .48 | 0.0% |
| d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c) | 0.00 | 0.00 | .48 | .48 | .48 | 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 | 32.60 | 32.60 | 42.12 | 42.12 | 9.52 | 29.0% |
| 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) | 32.60 | 32.60 | 42.12 | 42.12 | 9.52 | 29.0% |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g) | 32.60 | 32.60 | 42.60 | 42.60 | 10.00 | 31.0% |
| 4. Adults in Correctional Facilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5. County Operations Grant ADA | 1,623.09 | 1,623.09 | 1,594.09 | 1,634.95 | 11.86 | 1.0% |
| 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): | October | | 4,594,384.31 | 4,790,236.92 | 4,689,936.52 | 4,933,291.51 | 5,014,859.87 | 4,918,770.68 | 4,954,962.97 | 4,944,759.25 |
| A. BEGINNING CASH | | | | | | | | | | |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 65,392.00 | 65,392.00 | 240,831.00 | 117,705.00 | 96,067.80 | 96,067.80 | 96,067.80 | 205,730.52 |
| Property Taxes | 8020-8079 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous Funds | 8080-8099 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal Revenue | 8100-8299 | | 15,187.16 | 0.00 | 93,954.71 | 46,532.46 | 104,719.00 | 69,467.49 | 200,839.83 | 0.00 |
| Other State Revenue | 8300-8599 | | 14,393.78 | 0.00 | 168,175.64 | 9,616.03 | 30,513.01 | 85,847.00 | 3,659.15 | 49,758.00 |
| Other Local Revenue | 8600-8799 | | 85,520.00 | 85,520.00 | 154,080.80 | 168,937.00 | 160,687.00 | 168,937.00 | 171,344.50 | 153,437.60 |
| Interfund Transfers In | 8910-8929 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL RECEIPTS | | | 180,492.94 | 150,912.00 | 657,042.15 | 342,790.49 | 391,986.81 | 420,319.29 | 471,911.28 | 408,926.12 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 54,768.00 | 136,312.00 | 111,352.00 | 141,445.00 | 126,300.00 | 126,300.00 | 125,019.00 | 121,000.00 |
| Classified Salaries | 2000-2999 | | 58,161.00 | 83,866.00 | 86,345.00 | 91,177.00 | 90,000.00 | 90,000.00 | 93,000.00 | 93,000.00 |
| Employee Benefits | 3000-3999 | | 46,098.00 | 95,328.00 | 91,999.00 | 104,795.00 | 104,000.00 | 104,000.00 | 104,000.00 | 104,064.00 |
| Books and Supplies | 4000-4999 | | (891.00) | 1,357.00 | 16,799.00 | 6,985.00 | 6,776.00 | 10,000.00 | 25,096.00 | 10,000.00 |
| Services | 5000-5999 | | 25,113.00 | 6,605.00 | 71,053.00 | 37,475.00 | 161,000.00 | 74,000.00 | 135,000.00 | 85,000.00 |
| Capital Outlay | 6000-6599 | | 0.00 | 0.00 | 7,845.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Outgo | 7000-7499 | | 0.00 | 0.00 | (3,082.00) | 0.00 | 0.00 | (4,500.00) | 0.00 | 0.00 |
| Interfund Transfers Out | 7600-7629 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|--|-----------|--------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| All Other Financing Uses | 7630-7699 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL DISBURSEMENTS | | | 183,249.00 | 323,468.00 | 382,311.00 | 381,877.00 | 488,076.00 | 399,800.00 | 482,115.00 | 413,064.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| Assets and Deferred Outflows | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 38,513.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Accounts Receivable | 9200-9299 | 1,218,388.42 | 256,955.00 | 72,255.60 | 192,208.00 | 120,500.54 | 0.00 | 15,673.00 | 0.00 | 130,452.00 |
| Due From Other Funds | 9310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Stores | 9320 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prepaid Expenditures | 9330 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Current Assets | 9340 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Lease Receivable | 9380 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Outflows of Resources | 9490 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL | | 1,256,901.42 | 256,955.00 | 72,255.60 | 192,208.00 | 120,500.54 | 0.00 | 15,673.00 | 0.00 | 130,452.00 |
| Liabilities and Deferred Inflows | | | | | | | | | | |
| Accounts Payable | 9500-9599 | 58,346.33 | 58,346.33 | 0.00 | (16.19) | (154.33) | 0.00 | 0.00 | 0.00 | 0.00 |
| Due To Other Funds | 9610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Current Loans | 9640 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Unearned Revenues | 9650 | 223,600.35 | 0.00 | 0.00 | 223,600.35 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Deferred Inflows of Resources | 9690 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SUBTOTAL | | 281,946.68 | 58,346.33 | 0.00 | 223,584.16 | (154.33) | 0.00 | 0.00 | 0.00 | 0.00 |
| Nonoperating | | | | | | | | | | |
| Suspense Clearing | 9910 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL BALANCE SHEET ITEMS | | 974,954.74 | 198,608.67 | 72,255.60 | (31,376.16) | 120,654.87 | 0.00 | 15,673.00 | 0.00 | 130,452.00 |
| E. NET INCREASE/DECREASE (B - C + D) | | | 195,852.61 | (100,300.40) | 243,354.99 | 81,568.36 | (96,089.19) | 36,192.29 | (10,203.72) | 126,314.12 |
| F. ENDING CASH (A + E) | | | 4,790,236.92 | 4,689,936.52 | 4,933,291.51 | 5,014,859.87 | 4,918,770.68 | 4,954,962.97 | 4,944,759.25 | 5,071,073.37 |
| 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): | October | | | | | | | | |
| A. BEGINNING CASH | | 5,071,073.37 | 5,130,807.11 | 4,941,774.47 | 4,359,920.82 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 82,604.52 | 82,604.52 | 82,604.52 | 205,730.52 | 123,126.00 | 0.00 | 1,559,924.00 | 1,559,924.00 |
| Property Taxes | 8020-8079 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous Funds | 8080-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Federal Revenue | 8100-8299 | 223,057.09 | 32,071.59 | 507.23 | 339,057.50 | 3,315,885.66 | 53,183.28 | 4,494,463.00 | 4,494,463.00 |
| Other State Revenue | 8300-8599 | 15,958.78 | 93,945.65 | 11,147.00 | 387,529.00 | 174,996.17 | (.21) | 1,045,539.00 | 1,045,539.00 |
| Other Local Revenue | 8600-8799 | 165,516.35 | 153,437.60 | 160,187.60 | 570,274.95 | 153,437.60 | 0.00 | 2,351,318.00 | 2,351,318.00 |
| Interfund Transfers In | 8910-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| All Other Financing Sources | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 487,136.74 | 362,059.36 | 254,446.35 | 1,502,591.97 | 3,767,445.43 | 53,183.07 | 9,451,244.00 | 9,451,244.00 |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 126,300.00 | 126,300.00 | 126,300.00 | 126,300.00 | 0.00 | 0.00 | 1,447,696.00 | 1,447,696.00 |
| Classified Salaries | 2000-2999 | 93,000.00 | 93,000.00 | 93,000.00 | 93,000.00 | 72,000.00 | 19,066.00 | 1,148,615.00 | 1,148,615.00 |
| Employee Benefits | 3000-3999 | 105,000.00 | 105,000.00 | 105,000.00 | 105,000.00 | 233,923.00 | 105,000.00 | 1,513,207.00 | 1,513,207.00 |
| Books and Supplies | 4000-4999 | 111,810.00 | 155,292.00 | 400,000.00 | 524,575.00 | 3,025,154.48 | 0.00 | 4,292,953.48 | 4,292,953.48 |
| Services | 5000-5999 | 85,000.00 | 85,000.00 | 112,000.00 | 112,658.52 | 250,000.00 | 0.00 | 1,239,904.52 | 1,239,904.52 |
| Capital Outlay | 6000-6599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 7,845.00 | 7,845.00 |
| Other Outgo | 7000-7499 | (5,422.00) | 0.00 | 0.00 | (4,500.00) | 0.00 | 0.00 | (17,504.00) | (17,504.00) |
| Interfund Transfers Out | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| All Other Financing Uses | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| Description | Object | March | April | May | June | Accruals | Adjustments | Total | Budget |
|--|-----------|--------------|--------------|--------------|--------------|--------------|-------------|--------------|--------------|
| TOTAL DISBURSEMENTS | | 515,688.00 | 564,592.00 | 836,300.00 | 957,033.52 | 3,581,077.48 | 124,066.00 | 9,632,717.00 | 9,632,717.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 0.00 | 0.00 | 0.00 | 38,513.00 | 0.00 | 0.00 | 38,513.00 | |
| Accounts Receivable | 9200-9299 | 88,285.00 | 13,500.00 | 0.00 | 328,559.28 | 0.00 | 0.00 | 1,218,388.42 | |
| Due From Other Funds | 9310 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Stores | 9320 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Prepaid Expenditures | 9330 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Current Assets | 9340 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Lease Receivable | 9380 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Deferred Outflows of Resources | 9490 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| SUBTOTAL | | 88,285.00 | 13,500.00 | 0.00 | 367,072.28 | 0.00 | 0.00 | 1,256,901.42 | 0.00 |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 58,175.81 | |
| Due To Other Funds | 9610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Current Loans | 9640 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Unearned Revenues | 9650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 223,600.35 | |
| Deferred Inflows of Resources | 9690 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| SUBTOTAL | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 281,776.16 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | 9910 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| TOTAL BALANCE SHEET ITEMS | | 88,285.00 | 13,500.00 | 0.00 | 367,072.28 | 0.00 | 0.00 | 975,125.26 | |
| E. NET INCREASE/DECREASE (B - C + D) | | 59,733.74 | (189,032.64) | (581,853.65) | 912,630.73 | 186,367.95 | (70,882.93) | 793,652.26 | (181,473.00) |
| F. ENDING CASH (A + E) | | 5,130,807.11 | 4,941,774.47 | 4,359,920.82 | 5,272,551.55 | | | | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | 5,388,036.57 | |

| 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) | | 1,634.95 | (1.04%) | 1,617.90 | .03% | 1,618.44 |
| (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 | 1,559,924.00 | 6.69% | 1,664,252.00 | 5.53% | 1,756,277.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 9,954.00 | 5.38% | 10,490.00 | 4.01% | 10,911.00 |
| 4. Other Local Revenues | 8600-8799 | 606,781.00 | 0.00% | 606,781.00 | 0.00% | 606,781.00 |
| 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 | 0.00 | 0.00% | (614,263.00) | (8.27%) | (563,468.00) |
| 6. Total (Sum lines A1 thru A5c) | | 2,176,659.00 | (23.40%) | 1,667,260.00 | 8.59% | 1,810,501.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 361,274.00 | | 370,443.00 |
| b. Step & Column Adjustment | | | | 3,898.00 | | 4,015.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 5,271.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 361,274.00 | 2.54% | 370,443.00 | 1.08% | 374,458.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 586,397.00 | | 597,811.00 |
| b. Step & Column Adjustment | | | | 13,385.00 | | 8,754.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (1,971.00) | | (1,012.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 586,397.00 | 1.95% | 597,811.00 | 1.30% | 605,553.00 |
| 3. Employee Benefits | 3000-3999 | 478,697.00 | .99% | 483,436.00 | .05% | 483,664.00 |
| 4. Books and Supplies | 4000-4999 | 56,626.48 | 2.58% | 58,087.00 | 2.20% | 59,365.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 242,905.52 | 2.58% | 249,172.00 | 2.20% | 254,654.00 |
| 6. Capital Outlay | 6000-6999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (251,626.00) | (21.31%) | (197,999.00) | 2.20% | (202,355.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 1,474,274.00 | 5.88% | 1,560,950.00 | .92% | 1,575,339.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | 702,385.00 | | 106,310.00 | | 235,162.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 4,244,558.77 | | 4,946,943.77 | | 5,053,253.77 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 4,946,943.77 | | 5,053,253.77 | | 5,288,415.77 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| d. Assigned | 9780 | 369,792.92 | | 369,792.92 | | 369,792.92 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 577,963.02 | | 536,144.00 | | 320,318.00 |
| 2. Unassigned/Unappropriated | 9790 | 3,999,187.83 | | 4,147,316.85 | | 4,598,304.85 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 4,946,943.77 | | 5,053,253.77 | | 5,288,415.77 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. County School Service Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 577,963.02 | | 536,144.00 | | 320,318.00 |
| c. Unassigned/Unappropriated | 9790 | 3,999,187.83 | | 4,147,316.85 | | 4,598,304.85 |
| (Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 4,577,150.85 | | 4,683,460.85 | | 4,918,622.85 |
| 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. | | | | | | |
| B1d. Added nurse position in 23/24. B2d. Adjusted work days from 260 to 261. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 01I) (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 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 2. Federal Revenues | 8100-8299 | 4,494,463.00 | (16.28%) | 3,762,746.00 | (76.88%) | 869,988.00 |
| 3. Other State Revenues | 8300-8599 | 1,035,585.00 | (19.49%) | 833,765.00 | (11.44%) | 738,412.00 |
| 4. Other Local Revenues | 8600-8799 | 1,744,537.00 | (1.24%) | 1,722,913.00 | (7.63%) | 1,591,433.00 |
| 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 | 0.00 | 0.00% | 614,263.00 | (8.27%) | 563,468.00 |
| 6. Total (Sum lines A1 thru A5c) | | 7,274,585.00 | (4.69%) | 6,933,687.00 | (45.72%) | 3,763,301.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 1,086,422.00 | | 1,139,202.00 |
| b. Step & Column Adjustment | | | | 406.00 | | 5,858.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 52,374.00 | | (98,794.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 1,086,422.00 | 4.86% | 1,139,202.00 | (8.16%) | 1,046,266.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 562,218.00 | | 623,415.00 |
| b. Step & Column Adjustment | | | | 8,335.00 | | 9,484.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 52,862.00 | | (7,437.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 562,218.00 | 10.88% | 623,415.00 | .33% | 625,462.00 |
| 3. Employee Benefits | 3000-3999 | 1,034,510.00 | 4.90% | 1,085,249.00 | (3.81%) | 1,043,848.00 |
| 4. Books and Supplies | 4000-4999 | 4,236,327.00 | (9.97%) | 3,813,828.00 | (83.06%) | 645,983.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 996,999.00 | (46.54%) | 533,042.80 | (59.15%) | 217,738.00 |
| 6. Capital Outlay | 6000-6999 | 7,845.00 | (100.00%) | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 234,122.00 | (23.10%) | 180,043.00 | 2.20% | 184,004.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 8,158,443.00 | (9.61%) | 7,374,779.80 | (48.97%) | 3,763,301.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (883,858.00) | | (441,092.80) | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01I, line F1e) | | 1,324,950.80 | | 441,092.80 | | 0.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 441,092.80 | | 0.00 | | 0.00 |
| 3. Components of Ending Fund Balance (Form 01I) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 441,093.67 | | 0.00 | | 0.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |

| Description | Object Codes | Projected Year Totals (Form 01I) (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 | (.87) | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 441,092.80 | | 0.00 | | 0.00 |
| 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. | | | | | | |
| B1d. Added a SPED teacher position in 23/24 and removed ESSER positions in 24/25 | | | | | | |

| 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) | | 1,634.95 | (1.04%) | 1,617.90 | .03% | 1,618.44 |
| (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 | 1,559,924.00 | 6.69% | 1,664,252.00 | 5.53% | 1,756,277.00 |
| 2. Federal Revenues | 8100-8299 | 4,494,463.00 | (16.28%) | 3,762,746.00 | (76.88%) | 869,988.00 |
| 3. Other State Revenues | 8300-8599 | 1,045,539.00 | (19.25%) | 844,255.00 | (11.24%) | 749,323.00 |
| 4. Other Local Revenues | 8600-8799 | 2,351,318.00 | (.92%) | 2,329,694.00 | (5.64%) | 2,198,214.00 |
| 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 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 9,451,244.00 | (9.00%) | 8,600,947.00 | (35.20%) | 5,573,802.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 1,447,696.00 | | 1,509,645.00 |
| b. Step & Column Adjustment | | | | 4,304.00 | | 9,873.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 57,645.00 | | (98,794.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 1,447,696.00 | 4.28% | 1,509,645.00 | (5.89%) | 1,420,724.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 1,148,615.00 | | 1,221,226.00 |
| b. Step & Column Adjustment | | | | 21,720.00 | | 18,238.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 50,891.00 | | (8,449.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 1,148,615.00 | 6.32% | 1,221,226.00 | .80% | 1,231,015.00 |
| 3. Employee Benefits | 3000-3999 | 1,513,207.00 | 3.67% | 1,568,685.00 | (2.62%) | 1,527,512.00 |
| 4. Books and Supplies | 4000-4999 | 4,292,953.48 | (9.81%) | 3,871,915.00 | (81.78%) | 705,348.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 1,239,904.52 | (36.91%) | 782,214.80 | (39.61%) | 472,392.00 |
| 6. Capital Outlay | 6000-6999 | 7,845.00 | (100.00%) | 0.00 | 0.00% | 0.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (17,504.00) | 2.58% | (17,956.00) | 2.20% | (18,351.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 9,632,717.00 | (7.24%) | 8,935,729.80 | (40.26%) | 5,338,640.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (181,473.00) | | (334,782.80) | | 235,162.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 5,569,509.57 | | 5,388,036.57 | | 5,053,253.77 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 5,388,036.57 | | 5,053,253.77 | | 5,288,415.77 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 441,093.67 | | 0.00 | | 0.00 |
| 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 01I) (A) | % Change (Cols. C-A/A) (B) | 2023-24 Projection (C) | % Change (Cols. E-C/C) (D) | 2024-25 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| d. Assigned | 9780 | 369,792.92 | | 369,792.92 | | 369,792.92 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 577,963.02 | | 536,144.00 | | 320,318.00 |
| 2. Unassigned/Unappropriated | 9790 | 3,999,186.96 | | 4,147,316.85 | | 4,598,304.85 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 5,388,036.57 | | 5,053,253.77 | | 5,288,415.77 |
| 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 | 577,963.02 | | 536,144.00 | | 320,318.00 |
| c. Unassigned/Unappropriated | 9790 | 3,999,187.83 | | 4,147,316.85 | | 4,598,304.85 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | (.87) | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2c) | | 4,577,149.98 | | 4,683,460.85 | | 4,918,622.85 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 47.52% | | 52.41% | | 92.13% |
| 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? | No | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: | | | | | | |
| 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | 0.00 | | 0.00 | | 0.00 |
| 2. 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) | | 9,632,717.00 | | 8,935,729.80 | | 5,338,640.00 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 9,632,717.00 | | 8,935,729.80 | | 5,338,640.00 |
| 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) | | 9,632,717.00 | | 8,935,729.80 | | 5,338,640.00 |
| d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details) | | 4% | | 4% | | 5% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 385,308.68 | | 357,429.19 | | 266,932.00 |
| f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details) | | 332,000.00 | | 332,000.00 | | 75,000.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 385,308.68 | | 357,429.19 | | 266,932.00 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| 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 | 1,231,580.00 | 1,231,580.00 | 489,320.00 | 1,559,924.00 | 328,344.00 | 26.7% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 58,333.00 | 58,333.00 | (106.36) | 9,954.00 | (48,379.00) | -82.9% |
| 4) Other Local Revenue | | 8600-8799 | 606,781.00 | 606,781.00 | 143.80 | 606,781.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 1,896,694.00 | 1,896,694.00 | 489,357.44 | 2,176,659.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 332,635.00 | 332,635.00 | 111,314.91 | 361,274.00 | (28,639.00) | -8.6% |
| 2) Classified Salaries | | 2000-2999 | 578,816.00 | 578,816.00 | 181,557.42 | 586,397.00 | (7,581.00) | -1.3% |
| 3) Employee Benefits | | 3000-3999 | 463,276.00 | 463,276.00 | 141,656.88 | 478,697.00 | (15,421.00) | -3.3% |
| 4) Books and Supplies | | 4000-4999 | 43,421.00 | 43,421.00 | 2,444.21 | 56,626.48 | (13,205.48) | -30.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 212,667.00 | 212,667.00 | 62,598.13 | 242,905.52 | (30,238.52) | -14.2% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (178,852.00) | (178,852.00) | (24,248.95) | (251,626.00) | 72,774.00 | -40.7% |
| 9) TOTAL, EXPENDITURES | | | 1,451,963.00 | 1,451,963.00 | 475,322.60 | 1,474,274.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 444,731.00 | 444,731.00 | 14,034.84 | 702,385.00 | | |
| 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) | | | 444,731.00 | 444,731.00 | 14,034.84 | 702,385.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,244,558.77 | 4,244,558.77 | | 4,244,558.77 | 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) | | | 4,244,558.77 | 4,244,558.77 | | 4,244,558.77 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,244,558.77 | 4,244,558.77 | | 4,244,558.77 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 4,689,289.77 | 4,689,289.77 | | 4,946,943.77 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 465,364.53 | 465,364.53 | | 369,792.92 | | |
| MAA RS 0022 | 0000 | 9780 | 290,715.39 | | | | | |
| MANDATED COSTS RS 0300 | 0000 | 9780 | 161,840.88 | | | | | |
| LOTTERY RS 1100 | 1100 | 9780 | 12,808.26 | | | | | |
| MAA RS 0022 | 0000 | 9780 | | 290,715.39 | | | | |
| MANDATED COSTS RS 0300 | 0000 | 9780 | | 161,840.88 | | | | |
| LOTTERY RS 1100 | 1100 | 9780 | | 12,808.26 | | | | |
| MAA RS 0022 | 0000 | 9780 | | | | 266,193.74 | | |
| MANDATED COSTS RS 0300 | 0000 | 9780 | | | | 103,598.92 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 345,288.24 | 345,288.24 | | 577,963.02 | | |
| Unassigned/Unappropriated Amount | | 9790 | 3,878,637.00 | 3,878,637.00 | | 3,999,187.83 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 659,235.00 | 659,235.00 | 366,194.00 | 1,067,420.00 | 408,185.00 | 61.9% |
| Education Protection Account State Aid - Current Year | | 8012 | 572,345.00 | 572,345.00 | 123,126.00 | 492,504.00 | (79,841.00) | -13.9% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 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 Sup. | | 8070 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF | | | | | | | | |
| (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 1,231,580.00 | 1,231,580.00 | 489,320.00 | 1,559,924.00 | 328,344.00 | 26.7% |

| 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) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 1,231,580.00 | 1,231,580.00 | 489,320.00 | 1,559,924.00 | 328,344.00 | 26.7% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Special Education Discretionary Grants | | 8182 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Title I, Part A, Basic | 3010 | 8290 | | | | | | |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | | | | | |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | | | | | |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | | | | | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | | | | | |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | | | | | |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630 | 8290 | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | | | | | | |
| 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% |

| 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 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 | 50,716.00 | 50,716.00 | 0.00 | 1,861.00 | (48,855.00) | -96.3% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 5,546.00 | 5,546.00 | (106.36) | 6,022.00 | 476.00 | 8.6% |
| 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 | 2,071.00 | 2,071.00 | 0.00 | 2,071.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 58,333.00 | 58,333.00 | (106.36) | 9,954.00 | (48,379.00) | -82.9% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 21,315.00 | 21,315.00 | 0.00 | 21,315.00 | 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 | | | | | | | | |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| All Other Local Revenue | | 8699 | 201,900.00 | 201,900.00 | 143.80 | 201,900.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 383,566.00 | 383,566.00 | 0.00 | 383,566.00 | 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 | | | 606,781.00 | 606,781.00 | 143.80 | 606,781.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 1,896,694.00 | 1,896,694.00 | 489,357.44 | 2,176,659.00 | 279,965.00 | 14.8% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 88,801.00 | 88,801.00 | 28,995.24 | 106,316.00 | (17,515.00) | -19.7% |
| Certificated Pupil Support Salaries | | 1200 | 32,870.00 | 32,870.00 | 3,470.10 | 12,724.00 | 20,146.00 | 61.3% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 210,964.00 | 210,964.00 | 78,849.57 | 242,234.00 | (31,270.00) | -14.8% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 332,635.00 | 332,635.00 | 111,314.91 | 361,274.00 | (28,639.00) | -8.6% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 158,051.00 | 158,051.00 | 46,001.25 | 169,125.00 | (11,074.00) | -7.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 87,509.00 | 87,509.00 | 29,590.47 | 87,930.00 | (421.00) | -0.5% |
| Clerical, Technical and Office Salaries | | 2400 | 333,256.00 | 333,256.00 | 105,965.70 | 329,342.00 | 3,914.00 | 1.2% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 578,816.00 | 578,816.00 | 181,557.42 | 586,397.00 | (7,581.00) | -1.3% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 63,533.00 | 63,533.00 | 22,139.04 | 69,442.00 | (5,909.00) | -9.3% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| PERS | | 3201-3202 | 146,680.00 | 146,680.00 | 44,452.27 | 148,565.00 | (1,885.00) | -1.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 49,104.00 | 49,104.00 | 14,707.68 | 50,086.00 | (982.00) | -2.0% |
| Health and Welfare Benefits | | 3401-3402 | 163,031.00 | 163,031.00 | 47,393.26 | 168,036.00 | (5,005.00) | -3.1% |
| Unemployment Insurance | | 3501-3502 | 4,560.00 | 4,560.00 | 1,464.38 | 4,723.00 | (163.00) | -3.6% |
| Workers' Compensation | | 3601-3602 | 14,729.00 | 14,729.00 | 4,331.46 | 15,259.00 | (530.00) | -3.6% |
| OPEB, Allocated | | 3701-3702 | 19,324.00 | 19,324.00 | 6,442.28 | 20,255.00 | (931.00) | -4.8% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 2,315.00 | 2,315.00 | 726.51 | 2,331.00 | (16.00) | -0.7% |
| TOTAL, EMPLOYEE BENEFITS | | | 463,276.00 | 463,276.00 | 141,656.88 | 478,697.00 | (15,421.00) | -3.3% |
| 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 | 32.00 | 32.00 | 0.00 | 32.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 33,508.00 | 33,508.00 | 2,444.21 | 46,713.48 | (13,205.48) | -39.4% |
| Noncapitalized Equipment | | 4400 | 9,881.00 | 9,881.00 | 0.00 | 9,881.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 43,421.00 | 43,421.00 | 2,444.21 | 56,626.48 | (13,205.48) | -30.4% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 12,007.00 | 12,007.00 | 452.80 | 12,514.70 | (507.70) | -4.2% |
| Dues and Memberships | | 5300 | 23,113.00 | 23,113.00 | 21,459.44 | 24,476.50 | (1,363.50) | -5.9% |
| Insurance | | 5400-5450 | 5,007.00 | 5,007.00 | 7,543.97 | 5,007.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 25,425.00 | 25,425.00 | 10,551.11 | 25,425.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,924.00 | 1,924.00 | 1,156.36 | 2,515.00 | (591.00) | -30.7% |
| 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 | 141,725.00 | 141,725.00 | 20,277.93 | 169,420.32 | (27,695.32) | -19.5% |
| Communications | | 5900 | 3,466.00 | 3,466.00 | 1,156.52 | 3,547.00 | (81.00) | -2.3% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 212,667.00 | 212,667.00 | 62,598.13 | 242,905.52 | (30,238.52) | -14.2% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 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) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | |
| Attendance Agreements | | 7110 | 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 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 | | 7310 | (158,270.00) | (158,270.00) | (21,167.32) | (234,122.00) | 75,852.00 | -47.9% |
| Transfers of Indirect Costs - Interfund | | 7350 | (20,582.00) | (20,582.00) | (3,081.63) | (17,504.00) | (3,078.00) | 15.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (178,852.00) | (178,852.00) | (24,248.95) | (251,626.00) | 72,774.00 | -40.7% |
| TOTAL, EXPENDITURES | | | 1,451,963.00 | 1,451,963.00 | 475,322.60 | 1,474,274.00 | (22,311.00) | -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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |

| 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | 0.00 | 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) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 1,534,728.00 | 1,534,728.00 | 155,674.33 | 4,494,463.00 | 2,959,735.00 | 192.9% |
| 3) Other State Revenue | | 8300-8599 | 746,952.00 | 746,952.00 | 192,291.81 | 1,035,585.00 | 288,633.00 | 38.6% |
| 4) Other Local Revenue | | 8600-8799 | 2,021,161.00 | 2,021,161.00 | 493,914.00 | 1,744,537.00 | (276,624.00) | -13.7% |
| 5) TOTAL, REVENUES | | | 4,302,841.00 | 4,302,841.00 | 841,880.14 | 7,274,585.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,071,718.00 | 1,071,718.00 | 332,563.80 | 1,086,422.00 | (14,704.00) | -1.4% |
| 2) Classified Salaries | | 2000-2999 | 527,012.00 | 527,012.00 | 137,992.18 | 562,218.00 | (35,206.00) | -6.7% |
| 3) Employee Benefits | | 3000-3999 | 1,040,022.00 | 1,040,022.00 | 196,563.80 | 1,034,510.00 | 5,512.00 | 0.5% |
| 4) Books and Supplies | | 4000-4999 | 1,053,221.00 | 1,053,221.00 | 21,806.00 | 4,236,327.00 | (3,183,106.00) | -302.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 452,598.00 | 452,598.00 | 77,648.10 | 996,999.00 | (544,401.00) | -120.3% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 7,845.28 | 7,845.00 | (7,845.00) | New |
| 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 | 158,270.00 | 158,270.00 | 21,167.32 | 234,122.00 | (75,852.00) | -47.9% |
| 9) TOTAL, EXPENDITURES | | | 4,302,841.00 | 4,302,841.00 | 795,586.48 | 8,158,443.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 46,293.66 | (883,858.00) | | |
| 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 | 46,293.66 | (883,858.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,324,950.80 | 1,324,950.80 | | 1,324,950.80 | 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) | | | 1,324,950.80 | 1,324,950.80 | | 1,324,950.80 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,324,950.80 | 1,324,950.80 | | 1,324,950.80 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,324,950.80 | 1,324,950.80 | | 441,092.80 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 1,324,950.80 | 1,324,950.80 | | 441,093.67 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | (.87) | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Protection Account State Aid - Current Year | | 8012 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll Taxes | | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Receipt from Co. Board of Sup. | | 8070 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Less: Non-LCFF | | | | | | | | |
| (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Subtotal, LCFF Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| LCFF Transfers | | | | | | | | |
| Unrestricted LCFF | | | | | | | | |
| Transfers - Current Year | 0000 | 8091 | | | | | | |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 379,997.00 | 379,997.00 | 0.00 | 379,997.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 94,490.00 | 94,490.00 | 0.00 | 0.00 | (94,490.00) | -100.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 72,703.00 | 72,703.00 | 15,187.16 | 85,386.00 | 12,683.00 | 17.4% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 1,560.00 | 1,560.00 | 2,133.37 | 3,390.00 | 1,830.00 | 117.3% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630 | 8290 | 326,000.00 | 326,000.00 | 2,499.87 | 579,612.00 | 253,612.00 | 77.8% |
| 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 | 659,978.00 | 659,978.00 | 135,853.93 | 3,446,078.00 | 2,786,100.00 | 422.2% |
| TOTAL, FEDERAL REVENUE | | | 1,534,728.00 | 1,534,728.00 | 155,674.33 | 4,494,463.00 | 2,959,735.00 | 192.9% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 2,211.00 | 2,211.00 | 358.39 | 2,373.00 | 162.00 | 7.3% |
| Tax Relief Subventions | | | | | | | | |
| Restricted Levies - Other | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 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 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 | 94,052.00 | 94,052.00 | 14,214.78 | 117,672.00 | 23,620.00 | 25.1% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6680, 6685, 6690, 6695 | 8590 | 75,000.00 | 75,000.00 | 0.00 | 75,000.00 | 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 | 575,689.00 | 575,689.00 | 177,718.64 | 840,540.00 | 264,851.00 | 46.0% |
| TOTAL, OTHER STATE REVENUE | | | 746,952.00 | 746,952.00 | 192,291.81 | 1,035,585.00 | 288,633.00 | 38.6% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 300,000.00 | 300,000.00 | 0.00 | 0.00 | (300,000.00) | -100.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |

| 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 13,248.00 | 13,248.00 | 15,000.00 | 36,624.00 | 23,376.00 | 176.4% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 1,707,913.00 | 1,707,913.00 | 478,914.00 | 1,707,913.00 | 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 | | | 2,021,161.00 | 2,021,161.00 | 493,914.00 | 1,744,537.00 | (276,624.00) | -13.7% |
| TOTAL, REVENUES | | | 4,302,841.00 | 4,302,841.00 | 841,880.14 | 7,274,585.00 | 2,971,744.00 | 69.1% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 657,336.00 | 657,336.00 | 208,018.97 | 679,224.00 | (21,888.00) | -3.3% |
| Certificated Pupil Support Salaries | | 1200 | 318,757.00 | 318,757.00 | 85,754.90 | 290,268.00 | 28,489.00 | 8.9% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 95,625.00 | 95,625.00 | 38,539.93 | 116,680.00 | (21,055.00) | -22.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 250.00 | 250.00 | (250.00) | New |
| TOTAL, CERTIFICATED SALARIES | | | 1,071,718.00 | 1,071,718.00 | 332,563.80 | 1,086,422.00 | (14,704.00) | -1.4% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 385,729.00 | 385,729.00 | 100,607.14 | 421,452.00 | (35,723.00) | -9.3% |
| Classified Support Salaries | | 2200 | 63,801.00 | 63,801.00 | 21,427.52 | 62,985.00 | 816.00 | 1.3% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 57,475.00 | 57,475.00 | 9,904.39 | 57,040.00 | 435.00 | 0.8% |
| Other Classified Salaries | | 2900 | 20,007.00 | 20,007.00 | 6,053.13 | 20,741.00 | (734.00) | -3.7% |
| TOTAL, CLASSIFIED SALARIES | | | 527,012.00 | 527,012.00 | 137,992.18 | 562,218.00 | (35,206.00) | -6.7% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 403,495.00 | 403,495.00 | 51,184.23 | 402,880.00 | 615.00 | 0.2% |
| PERS | | 3201-3202 | 177,343.00 | 177,343.00 | 47,192.45 | 190,324.00 | (12,981.00) | -7.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 67,153.00 | 67,153.00 | 18,820.21 | 71,138.00 | (3,985.00) | -5.9% |
| Health and Welfare Benefits | | 3401-3402 | 321,943.00 | 321,943.00 | 59,503.72 | 297,848.00 | 24,095.00 | 7.5% |
| Unemployment Insurance | | 3501-3502 | 7,991.00 | 7,991.00 | 2,352.80 | 8,244.00 | (253.00) | -3.2% |
| Workers' Compensation | | 3601-3602 | 25,843.00 | 25,843.00 | 6,959.53 | 26,642.00 | (799.00) | -3.1% |
| OPEB, Allocated | | 3701-3702 | 33,919.00 | 33,919.00 | 10,009.37 | 34,952.00 | (1,033.00) | -3.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Other Employee Benefits | | 3901-3902 | 2,335.00 | 2,335.00 | 541.49 | 2,482.00 | (147.00) | -6.3% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,040,022.00 | 1,040,022.00 | 196,563.80 | 1,034,510.00 | 5,512.00 | 0.5% |
| 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 | 5,487.00 | 5,487.00 | 3,445.12 | 41,597.00 | (36,110.00) | -658.1% |
| Materials and Supplies | | 4300 | 1,015,627.00 | 1,015,627.00 | 11,769.58 | 4,147,084.00 | (3,131,457.00) | -308.3% |
| Noncapitalized Equipment | | 4400 | 32,107.00 | 32,107.00 | 6,591.30 | 47,646.00 | (15,539.00) | -48.4% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,053,221.00 | 1,053,221.00 | 21,806.00 | 4,236,327.00 | (3,183,106.00) | -302.2% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 1,680.00 | 1,680.00 | 1,457.88 | 7,053.00 | (5,373.00) | -319.8% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 275.00 | 275.00 | (275.00) | New |
| 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 | 1,231.00 | 1,231.00 | 0.00 | 1,931.00 | (700.00) | -56.9% |
| 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 | 449,687.00 | 449,687.00 | 75,915.22 | 987,740.00 | (538,053.00) | -119.7% |
| Communications | | 5900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 452,598.00 | 452,598.00 | 77,648.10 | 996,999.00 | (544,401.00) | -120.3% |
| 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 | 7,845.28 | 7,845.00 | (7,845.00) | New |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 7,845.28 | 7,845.00 | (7,845.00) | New |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | | | | | | | | |

| 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 | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 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 | | 7310 | 158,270.00 | 158,270.00 | 21,167.32 | 234,122.00 | (75,852.00) | -47.9% |
| 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 | | | 158,270.00 | 158,270.00 | 21,167.32 | 234,122.00 | (75,852.00) | -47.9% |
| TOTAL, EXPENDITURES | | | 4,302,841.00 | 4,302,841.00 | 795,586.48 | 8,158,443.00 | (3,855,602.00) | -89.6% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |

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

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 1,231,580.00 | 1,231,580.00 | 489,320.00 | 1,559,924.00 | 328,344.00 | 26.7% |
| 2) Federal Revenue | | 8100-8299 | 1,534,728.00 | 1,534,728.00 | 155,674.33 | 4,494,463.00 | 2,959,735.00 | 192.9% |
| 3) Other State Revenue | | 8300-8599 | 805,285.00 | 805,285.00 | 192,185.45 | 1,045,539.00 | 240,254.00 | 29.8% |
| 4) Other Local Revenue | | 8600-8799 | 2,627,942.00 | 2,627,942.00 | 494,057.80 | 2,351,318.00 | (276,624.00) | -10.5% |
| 5) TOTAL, REVENUES | | | 6,199,535.00 | 6,199,535.00 | 1,331,237.58 | 9,451,244.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 1,404,353.00 | 1,404,353.00 | 443,878.71 | 1,447,696.00 | (43,343.00) | -3.1% |
| 2) Classified Salaries | | 2000-2999 | 1,105,828.00 | 1,105,828.00 | 319,549.60 | 1,148,615.00 | (42,787.00) | -3.9% |
| 3) Employee Benefits | | 3000-3999 | 1,503,298.00 | 1,503,298.00 | 338,220.68 | 1,513,207.00 | (9,909.00) | -0.7% |
| 4) Books and Supplies | | 4000-4999 | 1,096,642.00 | 1,096,642.00 | 24,250.21 | 4,292,953.48 | (3,196,311.48) | -291.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 665,265.00 | 665,265.00 | 140,246.23 | 1,239,904.52 | (574,639.52) | -86.4% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 7,845.28 | 7,845.00 | (7,845.00) | New |
| 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 | (20,582.00) | (20,582.00) | (3,081.63) | (17,504.00) | (3,078.00) | 15.0% |
| 9) TOTAL, EXPENDITURES | | | 5,754,804.00 | 5,754,804.00 | 1,270,909.08 | 9,632,717.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 444,731.00 | 444,731.00 | 60,328.50 | (181,473.00) | | |
| 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) | | | 444,731.00 | 444,731.00 | 60,328.50 | (181,473.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 5,569,509.57 | 5,569,509.57 | | 5,569,509.57 | 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) | | | 5,569,509.57 | 5,569,509.57 | | 5,569,509.57 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 5,569,509.57 | 5,569,509.57 | | 5,569,509.57 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 6,014,240.57 | 6,014,240.57 | | 5,388,036.57 | | |
| 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 | | |

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|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 1,324,950.80 | 1,324,950.80 | | 441,093.67 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 465,364.53 | 465,364.53 | | 369,792.92 | | |
| MAA RS 0022 | 0000 | 9780 | 290,715.39 | | | | | |
| MANDATED COSTS RS 0300 | 0000 | 9780 | 161,840.88 | | | | | |
| LOTTERY RS 1100 | 1100 | 9780 | 12,808.26 | | | | | |
| MAA RS 0022 | 0000 | 9780 | | 290,715.39 | | | | |
| MANDATED COSTS RS 0300 | 0000 | 9780 | | 161,840.88 | | | | |
| LOTTERY RS 1100 | 1100 | 9780 | | 12,808.26 | | | | |
| MAA RS 0022 | 0000 | 9780 | | | | 266,193.74 | | |
| MANDATED COSTS RS 0300 | 0000 | 9780 | | | | 103,598.92 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 345,288.24 | 345,288.24 | | 577,963.02 | | |
| Unassigned/Unappropriated Amount | | 9790 | 3,878,637.00 | 3,878,637.00 | | 3,999,186.96 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 659,235.00 | 659,235.00 | 366,194.00 | 1,067,420.00 | 408,185.00 | 61.9% |
| Education Protection Account State Aid - Current Year | | 8012 | 572,345.00 | 572,345.00 | 123,126.00 | 492,504.00 | (79,841.00) | -13.9% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 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 Sup. | | 8070 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF | | | | | | | | |
| (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 1,231,580.00 | 1,231,580.00 | 489,320.00 | 1,559,924.00 | 328,344.00 | 26.7% |
| LCFF Transfers | | | | | | | | |

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|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 1,231,580.00 | 1,231,580.00 | 489,320.00 | 1,559,924.00 | 328,344.00 | 26.7% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 379,997.00 | 379,997.00 | 0.00 | 379,997.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 94,490.00 | 94,490.00 | 0.00 | 0.00 | (94,490.00) | -100.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 72,703.00 | 72,703.00 | 15,187.16 | 85,386.00 | 12,683.00 | 17.4% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 1,560.00 | 1,560.00 | 2,133.37 | 3,390.00 | 1,830.00 | 117.3% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630 | 8290 | 326,000.00 | 326,000.00 | 2,499.87 | 579,612.00 | 253,612.00 | 77.8% |
| 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 | 659,978.00 | 659,978.00 | 135,853.93 | 3,446,078.00 | 2,786,100.00 | 422.2% |
| TOTAL, FEDERAL REVENUE | | | 1,534,728.00 | 1,534,728.00 | 155,674.33 | 4,494,463.00 | 2,959,735.00 | 192.9% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| ROC/P Entitlement | | | | | | | | |
| Prior Years | 6360 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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|---|------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 50,716.00 | 50,716.00 | 0.00 | 1,861.00 | (48,855.00) | -96.3% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 7,757.00 | 7,757.00 | 252.03 | 8,395.00 | 638.00 | 8.2% |
| 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 | 94,052.00 | 94,052.00 | 14,214.78 | 117,672.00 | 23,620.00 | 25.1% |
| Charter School Facility Grant | 6030 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6680, 6685, 6690, 6695 | 8590 | 75,000.00 | 75,000.00 | 0.00 | 75,000.00 | 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 | 577,760.00 | 577,760.00 | 177,718.64 | 842,611.00 | 264,851.00 | 45.8% |
| TOTAL, OTHER STATE REVENUE | | | 805,285.00 | 805,285.00 | 192,185.45 | 1,045,539.00 | 240,254.00 | 29.8% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 21,315.00 | 21,315.00 | 0.00 | 21,315.00 | 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 | | | | | | | | |

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|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 300,000.00 | 300,000.00 | 0.00 | 0.00 | (300,000.00) | -100.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 215,148.00 | 215,148.00 | 15,143.80 | 238,524.00 | 23,376.00 | 10.9% |
| Tuition | | 8710 | 383,566.00 | 383,566.00 | 0.00 | 383,566.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 1,707,913.00 | 1,707,913.00 | 478,914.00 | 1,707,913.00 | 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 | | | 2,627,942.00 | 2,627,942.00 | 494,057.80 | 2,351,318.00 | (276,624.00) | -10.5% |
| TOTAL, REVENUES | | | 6,199,535.00 | 6,199,535.00 | 1,331,237.58 | 9,451,244.00 | 3,251,709.00 | 52.5% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 746,137.00 | 746,137.00 | 237,014.21 | 785,540.00 | (39,403.00) | -5.3% |
| Certificated Pupil Support Salaries | | 1200 | 351,627.00 | 351,627.00 | 89,225.00 | 302,992.00 | 48,635.00 | 13.8% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 306,589.00 | 306,589.00 | 117,389.50 | 358,914.00 | (52,325.00) | -17.1% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 250.00 | 250.00 | (250.00) | New |
| TOTAL, CERTIFICATED SALARIES | | | 1,404,353.00 | 1,404,353.00 | 443,878.71 | 1,447,696.00 | (43,343.00) | -3.1% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 385,729.00 | 385,729.00 | 100,607.14 | 421,452.00 | (35,723.00) | -9.3% |
| Classified Support Salaries | | 2200 | 221,852.00 | 221,852.00 | 67,428.77 | 232,110.00 | (10,258.00) | -4.6% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 87,509.00 | 87,509.00 | 29,590.47 | 87,930.00 | (421.00) | -0.5% |
| Clerical, Technical and Office Salaries | | 2400 | 390,731.00 | 390,731.00 | 115,870.09 | 386,382.00 | 4,349.00 | 1.1% |
| Other Classified Salaries | | 2900 | 20,007.00 | 20,007.00 | 6,053.13 | 20,741.00 | (734.00) | -3.7% |
| TOTAL, CLASSIFIED SALARIES | | | 1,105,828.00 | 1,105,828.00 | 319,549.60 | 1,148,615.00 | (42,787.00) | -3.9% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 467,028.00 | 467,028.00 | 73,323.27 | 472,322.00 | (5,294.00) | -1.1% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| PERS | | 3201-3202 | 324,023.00 | 324,023.00 | 91,644.72 | 338,889.00 | (14,866.00) | -4.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 116,257.00 | 116,257.00 | 33,527.89 | 121,224.00 | (4,967.00) | -4.3% |
| Health and Welfare Benefits | | 3401-3402 | 484,974.00 | 484,974.00 | 106,896.98 | 465,884.00 | 19,090.00 | 3.9% |
| Unemployment Insurance | | 3501-3502 | 12,551.00 | 12,551.00 | 3,817.18 | 12,967.00 | (416.00) | -3.3% |
| Workers' Compensation | | 3601-3602 | 40,572.00 | 40,572.00 | 11,290.99 | 41,901.00 | (1,329.00) | -3.3% |
| OPEB, Allocated | | 3701-3702 | 53,243.00 | 53,243.00 | 16,451.65 | 55,207.00 | (1,964.00) | -3.7% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 4,650.00 | 4,650.00 | 1,268.00 | 4,813.00 | (163.00) | -3.5% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,503,298.00 | 1,503,298.00 | 338,220.68 | 1,513,207.00 | (9,909.00) | -0.7% |
| 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 | 5,519.00 | 5,519.00 | 3,445.12 | 41,629.00 | (36,110.00) | -654.3% |
| Materials and Supplies | | 4300 | 1,049,135.00 | 1,049,135.00 | 14,213.79 | 4,193,797.48 | (3,144,662.48) | -299.7% |
| Noncapitalized Equipment | | 4400 | 41,988.00 | 41,988.00 | 6,591.30 | 57,527.00 | (15,539.00) | -37.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,096,642.00 | 1,096,642.00 | 24,250.21 | 4,292,953.48 | (3,196,311.48) | -291.5% |
| 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 | 13,687.00 | 13,687.00 | 1,910.68 | 19,567.70 | (5,880.70) | -43.0% |
| Dues and Memberships | | 5300 | 23,113.00 | 23,113.00 | 21,734.44 | 24,751.50 | (1,638.50) | -7.1% |
| Insurance | | 5400-5450 | 5,007.00 | 5,007.00 | 7,543.97 | 5,007.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 25,425.00 | 25,425.00 | 10,551.11 | 25,425.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 3,155.00 | 3,155.00 | 1,156.36 | 4,446.00 | (1,291.00) | -40.9% |
| 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 | 591,412.00 | 591,412.00 | 96,193.15 | 1,157,160.32 | (565,748.32) | -95.7% |
| Communications | | 5900 | 3,466.00 | 3,466.00 | 1,156.52 | 3,547.00 | (81.00) | -2.3% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 665,265.00 | 665,265.00 | 140,246.23 | 1,239,904.52 | (574,639.52) | -86.4% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 7,845.28 | 7,845.00 | (7,845.00) | New |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 7,845.28 | 7,845.00 | (7,845.00) | New |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 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% |
| 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 | (20,582.00) | (20,582.00) | (3,081.63) | (17,504.00) | (3,078.00) | 15.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (20,582.00) | (20,582.00) | (3,081.63) | (17,504.00) | (3,078.00) | 15.0% |
| TOTAL, EXPENDITURES | | | 5,754,804.00 | 5,754,804.00 | 1,270,909.08 | 9,632,717.00 | (3,877,913.00) | -67.4% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |

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

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

| Resource | Description | 2022-23 Projected Totals |
|---------------------------|------------------------------------|-----------------------------|
| 6500 | Special Education | 441,092.81 |
| 6546 | Mental Health-Related Services | .31 |
| 7388 | SB 117 COVID-19 LEA Response Funds | .42 |
| 9010 | Other Restricted Local | .13 |
| Total, Restricted Balance | | 441,093.67 |

| 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 | 217,070.00 | 217,070.00 | 0.00 | 230,391.00 | 13,321.00 | 6.1% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 217,070.00 | 217,070.00 | 0.00 | 230,391.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 138,800.00 | 138,800.00 | 36,718.00 | 140,400.00 | (1,600.00) | -1.2% |
| 2) Classified Salaries | | 2000-2999 | 4,376.00 | 4,376.00 | 1,568.08 | 5,251.00 | (875.00) | -20.0% |
| 3) Employee Benefits | | 3000-3999 | 49,254.00 | 49,254.00 | 8,931.20 | 50,107.00 | (853.00) | -1.7% |
| 4) Books and Supplies | | 4000-4999 | 7,389.00 | 7,389.00 | 0.00 | 38,856.00 | (31,467.00) | -425.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 1,360.00 | 1,360.00 | 5,176.31 | 35,666.00 | (34,306.00) | -2,522.5% |
| 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 | 15,891.00 | 15,891.00 | 1,933.83 | 12,813.00 | 3,078.00 | 19.4% |
| 9) TOTAL, EXPENDITURES | | | 217,070.00 | 217,070.00 | 54,327.42 | 283,093.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | (54,327.42) | (52,702.00) | | |
| 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 | (54,327.42) | (52,702.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 52,702.18 | 52,702.18 | | 52,702.18 | 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) | | | 52,702.18 | 52,702.18 | | 52,702.18 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 52,702.18 | 52,702.18 | | 52,702.18 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 52,702.18 | 52,702.18 | | .18 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 52,702.18 | 52,702.18 | | .18 | | |
| c) Committed | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| LCFF SOURCES | | | | | | | | |
| LCFF Transfers | | | | | | | | |
| LCFF Transfers - Current Year | | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF/Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | | | | |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| All Other State Apportionments - Current Year | | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Adult Education Program | 6391 | 8590 | 203,064.00 | 203,064.00 | 0.00 | 216,385.00 | 13,321.00 | 6.6% |
| All Other State Revenue | All Other | 8590 | 14,006.00 | 14,006.00 | 0.00 | 14,006.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 217,070.00 | 217,070.00 | 0.00 | 230,391.00 | 13,321.00 | 6.1% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 217,070.00 | 217,070.00 | 0.00 | 230,391.00 | | |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 132,806.00 | 132,806.00 | 34,890.00 | 134,400.00 | (1,594.00) | -1.2% |
| Certificated Pupil Support Salaries | | 1200 | 5,994.00 | 5,994.00 | 1,828.00 | 6,000.00 | (6.00) | -0.1% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 138,800.00 | 138,800.00 | 36,718.00 | 140,400.00 | (1,600.00) | -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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 4,376.00 | 4,376.00 | 1,568.08 | 5,251.00 | (875.00) | -20.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 4,376.00 | 4,376.00 | 1,568.08 | 5,251.00 | (875.00) | -20.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 33,088.00 | 33,088.00 | 5,726.18 | 33,638.00 | (550.00) | -1.7% |
| PERS | | 3201-3202 | 5,169.00 | 5,169.00 | 811.83 | 5,169.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 4,758.00 | 4,758.00 | 823.87 | 4,947.00 | (189.00) | -4.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 716.00 | 716.00 | 191.43 | 728.00 | (12.00) | -1.7% |
| Workers' Compensation | | 3601-3602 | 2,314.00 | 2,314.00 | 566.24 | 2,354.00 | (40.00) | -1.7% |
| OPEB, Allocated | | 3701-3702 | 3,035.00 | 3,035.00 | 811.65 | 3,087.00 | (52.00) | -1.7% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 174.00 | 174.00 | 0.00 | 184.00 | (10.00) | -5.7% |
| TOTAL, EMPLOYEE BENEFITS | | | 49,254.00 | 49,254.00 | 8,931.20 | 50,107.00 | (853.00) | -1.7% |
| 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 | 5,789.00 | 5,789.00 | 0.00 | 800.00 | 4,989.00 | 86.2% |
| Materials and Supplies | | 4300 | 1,600.00 | 1,600.00 | 0.00 | 5,813.00 | (4,213.00) | -263.3% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 32,243.00 | (32,243.00) | New |
| TOTAL, BOOKS AND SUPPLIES | | | 7,389.00 | 7,389.00 | 0.00 | 38,856.00 | (31,467.00) | -425.9% |
| 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 | 200.00 | 200.00 | 0.00 | 1,036.00 | (836.00) | -418.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 550.00 | 550.00 | 53.00 | 550.00 | 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 | 4,920.50 | 33,470.00 | (33,470.00) | New |
| Communications | | 5900 | 610.00 | 610.00 | 202.81 | 610.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 1,360.00 | 1,360.00 | 5,176.31 | 35,666.00 | (34,306.00) | -2,522.5% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Tuition | | | | | | | | |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 15,891.00 | 15,891.00 | 1,933.83 | 12,813.00 | 3,078.00 | 19.4% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 15,891.00 | 15,891.00 | 1,933.83 | 12,813.00 | 3,078.00 | 19.4% |
| TOTAL, EXPENDITURES | | | 217,070.00 | 217,070.00 | 54,327.42 | 283,093.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| 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) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

| Resource | Description | 2022-23 Projected Totals |
|---------------------------|-------------------------------|--------------------------------|
| 6391 | Adult Education Program | .18 |
| Total, Restricted Balance | | .18 |

| 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 | 53,117.00 | 53,117.00 | 13,861.00 | 53,117.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 6,825.00 | 6,825.00 | 2,263.00 | 6,825.00 | 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 | | | 59,942.00 | 59,942.00 | 16,124.00 | 59,942.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 27,014.00 | 27,014.00 | 9,480.62 | 27,013.00 | 1.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 23,532.00 | 23,532.00 | 8,010.21 | 23,531.00 | 1.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 1,838.00 | 1,838.00 | 0.00 | 1,570.00 | 268.00 | 14.6% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,867.00 | 2,867.00 | 685.02 | 3,137.00 | (270.00) | -9.4% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 4,691.00 | 4,691.00 | 1,147.80 | 4,691.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 59,942.00 | 59,942.00 | 19,323.65 | 59,942.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | (3,199.65) | 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 | (3,199.65) | 0.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 0.00 | | 0.00 | 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) | | | 0.00 | 0.00 | | 0.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 0.00 | | 0.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | | 0.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 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 | 0.00 | 0.00 | | 0.00 | | |
| FEDERAL REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 53,117.00 | 53,117.00 | 13,861.00 | 53,117.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 53,117.00 | 53,117.00 | 13,861.00 | 53,117.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Development Apportionments | | 8530 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6105 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 6,825.00 | 6,825.00 | 2,263.00 | 6,825.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 6,825.00 | 6,825.00 | 2,263.00 | 6,825.00 | 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% |
| Interest | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| All Other Local Revenue | | 8699 | 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 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 59,942.00 | 59,942.00 | 16,124.00 | 59,942.00 | | |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 27,014.00 | 27,014.00 | 9,480.62 | 27,013.00 | 1.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 27,014.00 | 27,014.00 | 9,480.62 | 27,013.00 | 1.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 6,853.00 | 6,853.00 | 2,405.23 | 6,854.00 | (1.00) | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,067.00 | 2,067.00 | 725.28 | 2,065.00 | 2.00 | 0.1% |
| Health and Welfare Benefits | | 3401-3402 | 13,359.00 | 13,359.00 | 4,453.00 | 13,359.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 135.00 | 135.00 | 47.41 | 135.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 437.00 | 437.00 | 140.22 | 437.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 573.00 | 573.00 | 200.99 | 573.00 | 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 | 108.00 | 108.00 | 38.08 | 108.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 23,532.00 | 23,532.00 | 8,010.21 | 23,531.00 | 1.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 1,838.00 | 1,838.00 | 0.00 | 1,570.00 | 268.00 | 14.6% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,838.00 | 1,838.00 | 0.00 | 1,570.00 | 268.00 | 14.6% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 605.00 | 605.00 | 604.20 | 605.00 | 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 | 2,262.00 | 2,262.00 | 0.00 | 2,262.00 | 0.00 | 0.0% |
| Communications | | 5900 | 0.00 | 0.00 | 80.82 | 270.00 | (270.00) | New |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 2,867.00 | 2,867.00 | 685.02 | 3,137.00 | (270.00) | -9.4% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | | | | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 4,691.00 | 4,691.00 | 1,147.80 | 4,691.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 4,691.00 | 4,691.00 | 1,147.80 | 4,691.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 59,942.00 | 59,942.00 | 19,323.65 | 59,942.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: General Fund | | 8911 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| 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) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

County Office ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the County Office's ADA Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise enter data into the first column for all fiscal years. If Form MYP1 exists, County Operations Grant ADA will be extracted for the two subsequent years; otherwise enter this data. First Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

| Program / Fiscal Year | Estimated Funded ADA | | Percent Change | Status |
|---|----------------------------------|--|----------------|---------|
| | Budget Adoption | First Interim | | |
| | Budget (Form 01CS, Item 1B-2) | Projected Year Totals (Form AI) (Form MYP1) | | |
| County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d) | | | | |
| Current Year (2022-23) | 0.00 | .48 | New | Not Met |
| 1st Subsequent Year (2023-24) | 0.00 | .48 | New | Not Met |
| 2nd Subsequent Year (2024-25) | 0.00 | .48 | New | Not Met |
| District Funded County Program ADA (Form A/AI, Line B2g) | | | | |
| Current Year (2022-23) | 32.60 | 42.12 | 29.2% | Not Met |
| 1st Subsequent Year (2023-24) | 33.74 | 41.63 | 23.4% | Not Met |
| 2nd Subsequent Year (2024-25) | 35.05 | 43.45 | 24.0% | Not Met |
| County Operations Grant ADA (Form A/AI, Line B5) | | | | |
| Current Year (2022-23) | 1,623.09 | 1,634.95 | .7% | Met |
| 1st Subsequent Year (2023-24) | 1,648.76 | 1,617.90 | -1.9% | Met |
| 2nd Subsequent Year (2024-25) | 1,665.57 | 1,618.44 | -2.8% | Not Met |
| Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f) | | | | |
| Current Year (2022-23) | 0.00 | 0.00 | 0.0% | Met |
| 1st Subsequent Year (2023-24) | 0.00 | 0.00 | 0.0% | Met |
| 2nd Subsequent Year (2024-25) | 0.00 | 0.00 | 0.0% | Met |

1B. Comparison of County Office ADA to the Standard

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

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

Explanation:

(required if NOT met)

COE anticipated an increase in enrollment during the adopted budget since the school had reopened due to COVID. During 1st Interim review of current enrollment, there was a significant decrease due to the Oak Fire that happened in our community in July that destroyed over 200 homes.

2. **CRITERION: LCFF Revenue**

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

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

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

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

| Fiscal Year | LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089) | | | Percent Change | Status |
|-------------------------------|--|--|--|----------------|---------|
| | Budget Adoption (Form 01CS, Item 2C) | First Interim Projected Year Totals | | | |
| | | | | | |
| Current Year (2022-23) | 1,231,580.00 | 1,559,924.00 | | 26.7% | Not Met |
| 1st Subsequent Year (2023-24) | 1,231,580.00 | 1,664,252.00 | | 35.1% | Not Met |
| 2nd Subsequent Year (2024-25) | 1,231,580.00 | 1,756,277.00 | | 42.6% | Not Met |

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

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

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

Explanation:
(required if NOT met)

The new COE add-ons of DA for single-districts was not included in the adopted budget. First Interim now reflects these additional dollars as well as the increase in expelled student projections.

3. **CRITERION: Salaries and Benefits**

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

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

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

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

| Fiscal Year | Salaries and Benefits | | Percent Change | Status |
|-------------------------------|--|---|----------------|---------|
| | Budget Adoption | First Interim | | |
| | Projected Year Totals | Projected Year Totals | | |
| | (Form 01, Objects 1000-3999) (Form 01CS, Item 3B) | (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3) | | |
| Current Year (2022-23) | 4,013,479.00 | 4,109,518.00 | 2.4% | Met |
| 1st Subsequent Year (2023-24) | 3,730,963.00 | 4,299,556.00 | 15.2% | Not Met |
| 2nd Subsequent Year (2024-25) | 3,749,156.00 | 4,179,251.00 | 11.5% | Not Met |

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

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

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

Explanation:
(required if NOT met)

MCUSD shifted positions to the COE after adopted budget and is now reflected in 2023-24 and 2024-25.

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

| Object Range / Fiscal Year | Budget Adoption Budget (Form 01CS, Item 4B) | First Interim Projected Year Totals (Fund 01/Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|----------------------------|---|---|----------------|--|
|----------------------------|---|---|----------------|--|

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

| | | | | |
|-------------------------------|--------------|--------------|--------|-----|
| Current Year (2022-23) | 1,534,728.00 | 4,494,463.00 | 192.9% | Yes |
| 1st Subsequent Year (2023-24) | 938,052.00 | 3,762,746.00 | 301.1% | Yes |
| 2nd Subsequent Year (2024-25) | 975,761.00 | 869,988.00 | -10.8% | Yes |

Explanation:
(required if Yes) Federal revenues increased after adopted to reflect new CDPH grants \$2.95M.

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

| | | | | |
|-------------------------------|------------|--------------|-------|-----|
| Current Year (2022-23) | 805,285.00 | 1,045,539.00 | 29.8% | Yes |
| 1st Subsequent Year (2023-24) | 725,553.00 | 844,255.00 | 16.4% | Yes |
| 2nd Subsequent Year (2024-25) | 754,720.00 | 749,323.00 | -.7% | No |

Explanation:
(required if Yes) State revenues increased after adopted due to carry over and to reflect new awards for Foster Youth.

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

| | | | | |
|-------------------------------|--------------|--------------|--------|-----|
| Current Year (2022-23) | 2,627,942.00 | 2,351,318.00 | -10.5% | Yes |
| 1st Subsequent Year (2023-24) | 2,314,694.00 | 2,329,694.00 | .6% | No |
| 2nd Subsequent Year (2024-25) | 2,314,694.00 | 2,198,214.00 | -5.0% | Yes |

Explanation:
(required if Yes) Local revenue decreased at first interim to reflect beginning balances and removing the revenue budgets. There was also reductions to two local revenue programs.

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

| | | | | |
|-------------------------------|--------------|--------------|----------|-----|
| Current Year (2022-23) | 1,096,642.00 | 4,292,953.48 | 291.5% | Yes |
| 1st Subsequent Year (2023-24) | 189,351.00 | 3,871,915.00 | 1,944.8% | Yes |
| 2nd Subsequent Year (2024-25) | 193,082.00 | 705,348.00 | 265.3% | Yes |

Explanation:
(required if Yes) Books and supplies budgets increased to reflect carry over funds and one-time new awards.

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

| | | | | |
|-------------------------------|--------------|--------------|--------|-----|
| Current Year (2022-23) | 665,265.00 | 1,239,904.52 | 86.4% | Yes |
| 1st Subsequent Year (2023-24) | 1,326,404.00 | 782,214.80 | -41.0% | Yes |
| 2nd Subsequent Year (2024-25) | 1,025,499.00 | 472,392.00 | -53.9% | Yes |

Explanation:
(required if Yes) Services and operating expenditures increased in 22-23 to reflect SPED contract services and are removed in subsequent years.

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

DATA ENTRY: All data are extracted or calculated.

| Object Range / Fiscal Year | Budget Adoption Budget | First Interim Projected Year Totals | Percent Change | Status |
|----------------------------|---------------------------|--|----------------|--------|
|----------------------------|---------------------------|--|----------------|--------|

Total Federal, Other State, and Other Local Revenues (Section 4A)

| | | | | |
|-------------------------------|--------------|--------------|-------|---------|
| Current Year (2022-23) | 4,967,955.00 | 7,891,320.00 | 58.8% | Not Met |
| 1st Subsequent Year (2023-24) | 3,978,299.00 | 6,936,695.00 | 74.4% | Not Met |
| 2nd Subsequent Year (2024-25) | 4,045,175.00 | 3,817,525.00 | -5.6% | Not Met |

Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)

| | | | | |
|-------------------------------|--------------|--------------|--------|---------|
| Current Year (2022-23) | 1,761,907.00 | 5,532,858.00 | 214.0% | Not Met |
| 1st Subsequent Year (2023-24) | 1,515,755.00 | 4,654,129.80 | 207.1% | Not Met |
| 2nd Subsequent Year (2024-25) | 1,218,581.00 | 1,177,740.00 | -3.4% | Met |

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

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

- 1a. STANDARD NOT MET - Projected total operating revenues have changed since budget adoption by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 4A
if NOT met)

Federal revenues increased after adopted to reflect new CDPH grants \$2.95M.

Explanation:

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

State revenues increased after adopted due to carry over and to reflect new awards for Foster Youth.

Explanation:

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

Local revenue decreased at first interim to reflect beginning balances and removing the revenue budgets. There was also reductions to two local revenue programs.

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed since budget adoption by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:

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

Books and supplies budgets increased to reflect carry over funds and one-time new awards.

Explanation:

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

Services and operating expenditures increased in 22-23 to reflect SPED contract services and are removed in subsequent years.

5. **CRITERION: Facilities Maintenance**

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

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

NOTE: EC Section 17070.75 requires the county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

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

| | | Required Minimum Contribution | First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999) | Status |
|----|--|----------------------------------|---|---------|
| 1. | OMMA/RMA Contribution | 43,558.89 | 0.00 | Not Met |
| 2. | Budget Adoption Contribution (information only) (Form 01CS, Criterion 5) | | 0.00 | |

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

| | |
|-------------------------------------|--|
| <input checked="" 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)

COE buildings are District owned and the 3% RRM is met through the district.

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) | 47.5% | 52.4% | 92.1% |
| County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage): | 15.8% | 17.5% | 30.7% |

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?

No

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

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

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) |
|--|--|----------------------------------|----------------------------------|
| | 0.00 | 0.00 | 0.00 |

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 | | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|-------------------------------|--|--|---|--------|
| | Net Change in | Total Unrestricted Expenditures | | |
| | Unrestricted Fund Balance | and Other Financing Uses | | |
| | (Form 01I, Section E) (Form MYPI, Line C) | (Form 01I, Objects 1000-7999) (Form MYPI, Line B11) | | |
| Current Year (2022-23) | 702,385.00 | 1,474,274.00 | N/A | Met |
| 1st Subsequent Year (2023-24) | 106,310.00 | 1,560,950.00 | N/A | Met |
| 2nd Subsequent Year (2024-25) | 235,162.00 | 1,575,339.00 | N/A | Met |

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

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

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

Explanation:
(required if NOT met)

7. **CRITERION: Fund and Cash Balances**

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

7A-1. Determining if the County Office's County School Service Fund Ending Balance is Positive

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

| Fiscal Year | Ending Fund Balance | |
|-------------------------------|--|--------|
| | County School Service Fund | |
| | Projected Year Totals | |
| | (Form 011, Line F2)(Form MYPI, Line D2) | |
| | | Status |
| Current Year (2022-23) | 5,388,036.57 | Met |
| 1st Subsequent Year (2023-24) | 5,053,253.77 | Met |
| 2nd Subsequent Year (2024-25) | 5,288,415.77 | Met |

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

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

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

Explanation:
(required if NOT met)

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

7B-1. Determining if the County Office's Ending Cash Balance is Positive

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

| Fiscal Year | Ending Cash Balance | |
|------------------------|----------------------------------|--------|
| | County School Service Fund | |
| | (Form CASH, Line F, June Column) | |
| | | |
| | | Status |
| Current Year (2022-23) | 5,272,551.55 | 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: | 9,632,717.00 | 8,935,729.80 | 5,338,640.00 |

| | | | |
|--|----|----|----|
| County Office's Reserve Standard Percentage Level: | 4% | 4% | 5% |
|--|----|----|----|

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 01I, objects 1000-7999) (Form MYPI, Line B11) | 9,632,717.00 | 8,935,729.80 | 5,338,640.00 |
| 2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No) | 0.00 | 0.00 | 0.00 |
| 3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2) | 9,632,717.00 | 8,935,729.80 | 5,338,640.00 |
| 4. Reserve Standard Percentage Level | 4% | 4% | 5% |
| 5. Reserve Standard - by Percent (Line A3 times Line A4) | 385,308.68 | 357,429.19 | 266,932.00 |
| 6. Reserve Standard - by Amount (From percentage level chart above) | 332,000.00 | 332,000.00 | 75,000.00 |
| 7. County Office's Reserve Standard (Greater of Line A5 or Line A6) | 385,308.68 | 357,429.19 | 266,932.00 |

8B. Calculating the County Office's Available Reserve Amount

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

| Reserve Amounts (Unrestricted resources 0000-1999 except line 4) | Current Year Projected Year Totals (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|--|----------------------------------|----------------------------------|
| 1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a) | 0.00 | 0.00 | 0.00 |
| 2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) | 577,963.02 | 536,144.00 | 320,318.00 |
| 3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 3,999,187.83 | 4,147,316.85 | 4,598,304.85 |
| 4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d) | (.87) | 0.00 | 0.00 |
| 5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a) | 0.00 | 0.00 | 0.00 |
| 6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b) | 0.00 | 0.00 | 0.00 |
| 7. Special Reserve Fund - 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) | 4,577,149.98 | 4,683,460.85 | 4,918,622.85 |
| 9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3) | 47.52% | 52.41% | 92.13% |
| County Office's Reserve Standard (Section 8A, Line 7): | 385,308.68 | 357,429.19 | 266,932.00 |
| Status: | Met | Met | Met |

8C. Comparison of County Office Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1.

Contingent Liabilities

1a.

Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

No

1b.

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

S2.

Use of One-time Revenues for Ongoing Expenditures

1a.

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

No

1b.

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

S3.

Temporary Interfund Borrowings

1a.

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

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:

S5.

Contributions

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

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

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

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

S5A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund

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

| Description / Fiscal Year | Budget Adoption (Form 01CS, Item S5A) | First Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|--|--|--|-------------------|---------------------|---------|
| 1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2022-23) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2023-24) | 0.00 | (614,263.00) | New | 614,263.00 | Not Met |
| 2nd Subsequent Year (2024-25) | 0.00 | (563,468.00) | New | 563,468.00 | Not Met |
| 1b. Transfers In, County School Service Fund * | | | | | |
| Current Year (2022-23) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2023-24) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2024-25) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1c. Transfers Out, County School Service Fund * | | | | | |
| Current Year (2022-23) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2023-24) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2024-25) | 0.00 | 0.00 | 0.0% | 0.00 | Met |

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the county school service fund operational budget?

No

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

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

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

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

Explanation:

(required if NOT met)

Contributions increase to reflect the rise in SPED costs. The COE will be reviewing positions in spring 2023.

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

Explanation:

(required if NOT met)

- 1c. MET - Projected transfers out have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

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

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

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

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

No

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

n/a

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

| Type of Commitment | # of Years Remaining | Funding Sources (Revenues) | SACS Fund and Object Codes Used For: Debt Service (Expenditures) | Principal Balance as of July 1, 2022 |
|-------------------------------|----------------------|----------------------------|---|--------------------------------------|
| Leases | | | | |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

Other Long-term Commitments (do not include OPEB):

| | | | | |
|--------|--|--|--|---|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| TOTAL: | | | | 0 |

| 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)

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

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

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

n/a

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

Yes

- 2 OPEB Liabilities

- a. Total OPEB liability

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

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

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

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

Budget Adoption

(Form 01CS, Item S7A)

First Interim

| | |
|--------------|--------------|
| 633,211.00 | 680,959.00 |
| 0.00 | 0.00 |
| 633,211.00 | 680,959.00 |
| Actuarial | Actuarial |
| Jun 01, 2020 | Jun 30, 2022 |

- 3 OPEB Contributions

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

| | |
|-----------|-----------|
| 41,817.00 | 41,817.00 |
| 40,498.00 | 40,498.00 |
| 34,058.00 | 34,058.00 |

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

| | |
|-----------|-----------|
| 56,851.00 | 58,867.00 |
| 56,851.00 | 58,867.00 |
| 56,851.00 | 58,867.00 |

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

| | |
|-----------|-----------|
| 51,000.00 | 55,000.00 |
| 53,000.00 | 57,000.00 |
| 54,000.00 | 59,000.00 |

- d. Number of retirees receiving OPEB benefits

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:

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

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs

- b. Unfunded liability for self-insurance programs

Budget Adoption

(Form 01CS, Item S7B)

First Interim

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)

Budget Adoption

(Form 01CS, Item S7B)

First Interim

0.00

0.00

0.00

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

0.00

0.00

0.00

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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 | 14.3 | 13.4 | 13.0 | 11.9 |

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

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

No

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Yes

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

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

12,215

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

6. Amount included for any tentative salary schedule increases

0

0

0

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

Yes

Yes

Yes

2. Total cost of H&W benefits

172,318

166,973

152,285

3. Percent of H&W cost paid by employer

75.0%

75.0%

75.0%

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

0.0%

(1.0%)

(1.1%)

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

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

No

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) |
|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes |
| 0 | 406 | 5,859 |
| 0.0% | 0.0% | 14.4% |

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2021-22) | Current Year (2022-23) | 1st Subsequent Year (2023-24) | 2nd Subsequent Year (2024-25) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 23.2 | 23.6 | 25.8 | 25.5 |

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

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

No

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Yes

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(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

11,289

6. Amount included for any tentative salary schedule increases

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

0

0

0

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

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

Yes

Yes

Yes

2. Total cost of H&W benefits

206,898

238,324

238,297

3. Percent of H&W cost paid by employer

75.0%

75.0%

75.0%

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

0.0%

1.2%

(.1%)

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

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

No

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

Yes

Yes

Yes

2. Cost of step & column adjustments

0

19,651

13,340

3. Percent change in step & column over prior year

0.0%

0.0%

(1.5%)

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

Classified (Non-management) - Other

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

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

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

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

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

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

If No, continue with section S8C.

No

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 | 6.2 | 6.7 | 6.7 | 6.7 |

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

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

No

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

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

8,915

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

4. Amount included for any tentative salary schedule increases

0

0

0

**Management/Supervisor/Confidential
Health and Welfare (H&W) Benefits**Current Year
(2022-23)1st Subsequent Year
(2023-24)2nd Subsequent Year
(2024-25)

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

Yes

Yes

Yes

2. Total cost of H&W benefits

86,824

86,824

86,824

3. Percent of H&W cost paid by employer

75.0%

75.0%

75.0%

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

0.0%

0.0%

0.0%

**Management/Supervisor/Confidential
Step and Column Adjustments**Budget Year
(2022-23)1st Subsequent Year
(2023-24)2nd Subsequent Year
(2024-25)

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

Yes

Yes

Yes

2. Cost of step & column adjustments

0

5,967

8,912

3. Percent change in step & column over prior year

0.0%

0.0%

1.5%

**Management/Supervisor/Confidential
Other Benefits (mileage, bonuses, etc.)**Current Year
(2022-23)1st Subsequent Year
(2023-24)2nd Subsequent Year
(2024-25)

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

No

No

No

2. Total cost of other benefits

0

0

0

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

0.0%

0.0%

0.0%

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? | Yes |
| 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)

End of County Office First Interim Criteria and Standards Review

First Interim
Original Budget 2022-23
Technical Review Checks
Phase - All
Display - Exceptions Only

Mariposa 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

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

First Interim
Board Approved Operating Budget 2022-23

Technical Review Checks

Phase - All

Display - Exceptions Only

Mariposa 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

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

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

Mariposa 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

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

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

Mariposa 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

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS