



2022-23
First 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

Kathy Chappell – District 1, President

Kimberly Harper – District 2

Judy Eppler – District 3

Jennifer Kiser – District 4

Robert Collins – District 5

Jeff Aranguena – Superintendent

2022-23 First Interim Budget Agenda

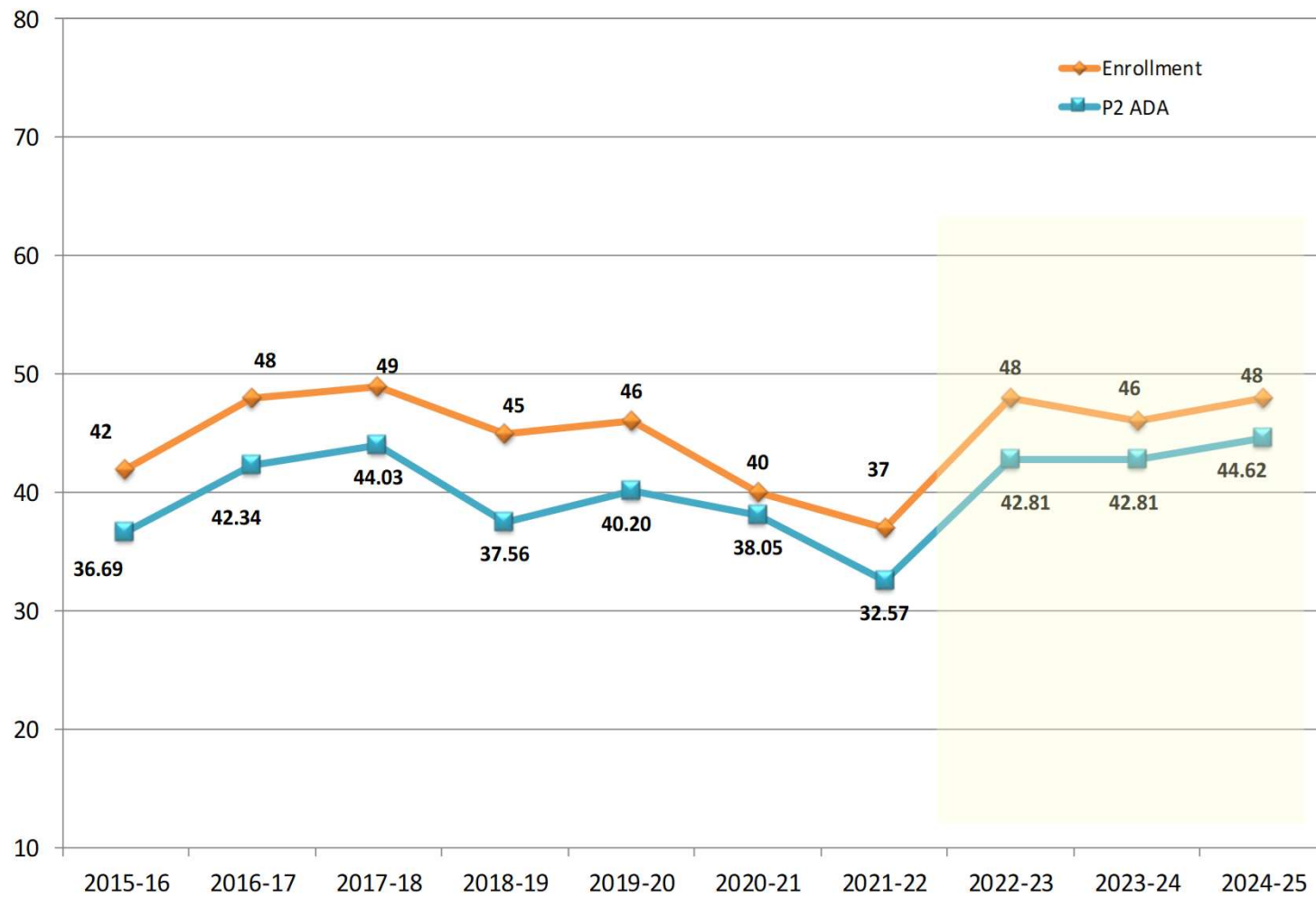
- Significant Changes Since Adopted Budget
- Enrollment vs. ADA
- Historical Revenues vs. Expenditures
- MCOE Budget Highlights
- Multi-Year Budget Assumptions
- Multi-Year Projections (General Fund)
- Other Funds
- Supplemental and Fund Forms

Significant Changes Since Adopted Budget

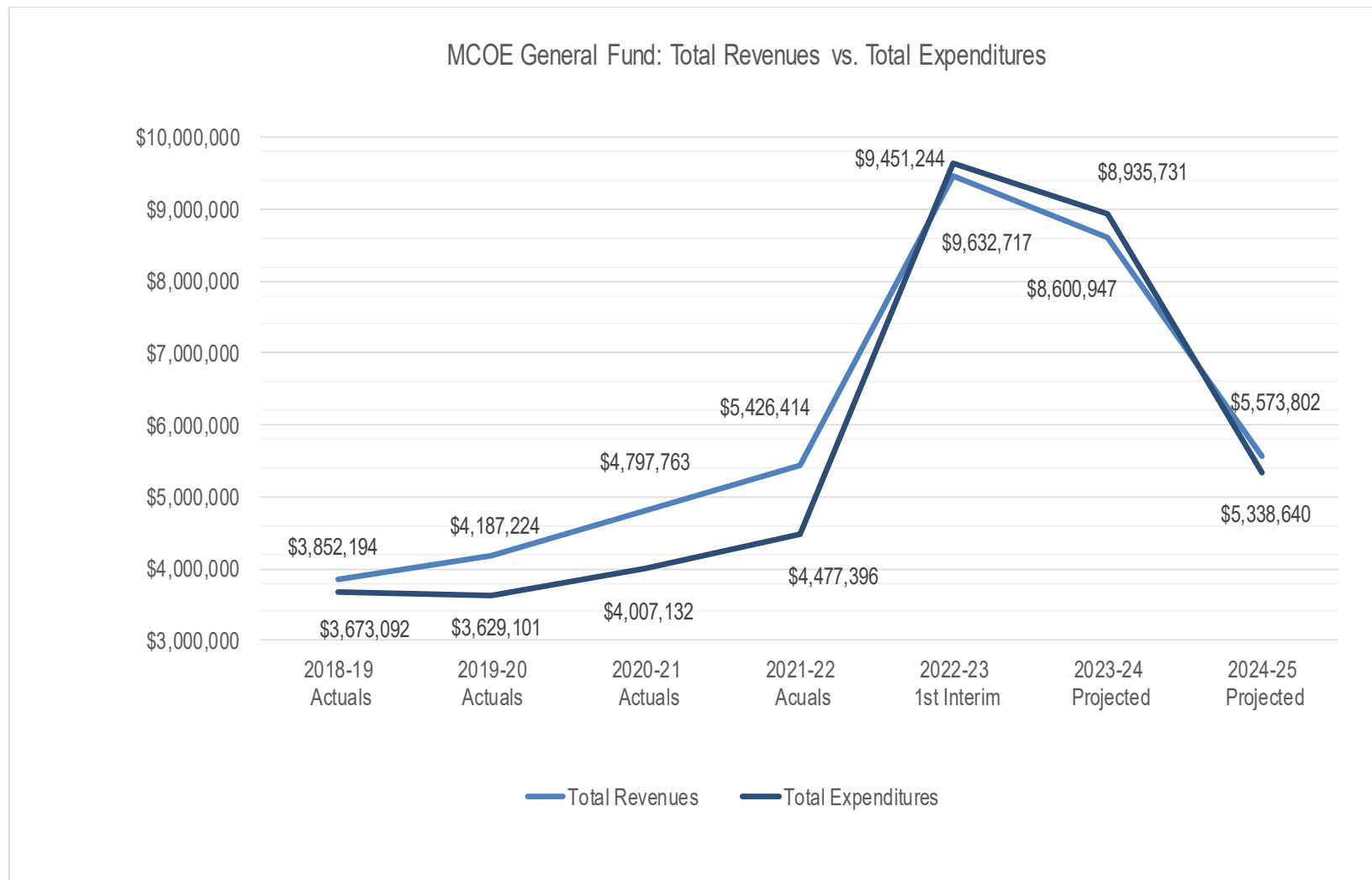
On August 26, 2022, the Governor signed SB 185, the Education Omnibus Trailer Bill, which made changes to the June 27, 2022 State adopted budget. The budget maintained several proposals that were included in the May Revision; however, many changes have been incorporated in the final state budget.

- ❖ LCFF base grant increases by 6.70%; the initial state budget increased the base grant by 6.28%, but the trailer bill (AB 185) established the increase at 6.70%
- ❖ \$7.9B to establish the Learning Recovery Emergency Block Grant
- ❖ \$3.6B to establish the Arts, Music, and Instructional Materials Discretionary Block Grant
- ❖ \$200K Differentiated Assistance added to COE's LCFF

Enrollment vs. ADA



Historical Revenue vs. Expenditure



MCOE Budget Highlights

- \$2.5M CDPH: Mental Health Student Services Grant
- \$163K CDPH: Workforce Development Grant
- \$328K LCFF Add-Ons
- \$22K Arts, Music, Instructional Materials Block Grant
- \$53K Learning Recovery Block Grant
- 2022-2023 MCTA and CSEA negotiations still in progress

Multi-Year Budget Assumptions

Planning Factor	2022-23	2023-24	2024-25
Cost of Living Adjustment (COLA)			
LCFF COLA	6.56%	5.38%	4.02%
LCFF Investment	6.70%		
Grade Span Adjustment	10.40%		
TK-3	2.60%		
9-12	6.56%		
Special Education COLA		5.38%	4.02%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	25.37%	25.20%	24.60%
State Unemployment Insurance	0.50%	0.50%	0.50%

Multi-Year Projection (General Fund) Unrestricted

MARIPOSA COUNTY OFFICE OF EDUCATION MULTI-YEAR PROJECTION GENERAL FUND 2022-2023 1st Interim

UNRESTRICTED	2022-2023 1st Interim	2023-2024 Projected	2024-2025 Projected
REVENUE			
Local Control Funding Formula (LCFF)	1,559,924	1,664,252	1,756,277
Federal Revenue	-	-	-
Other State Revenue	9,954	10,490	10,911
Other Local Revenue	606,781	606,781	606,781
TOTAL REVENUE	\$ 2,176,659	\$ 2,281,523	\$ 2,373,969
EXPENSES			
Certificated Salaries	361,274	370,443	374,458
Classified Salaries	586,397	597,811	605,553
Employee Benefits	478,697	483,436	483,664
Books & Supplies	56,626	58,087	59,365
Services & Other Operating Expenses	242,906	249,172	254,654
Capital Outlay	-	-	-
Other Outgo	-	-	-
Direct Support/Indirect Costs	(251,626)	(197,999)	(202,355)
TOTAL EXPENSES	\$ 1,474,274	\$ 1,560,951	\$ 1,575,340
Excess/(Deficiency) before Other Financing	\$ 702,385	\$ 720,571	\$ 798,629
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	-	(614,263)	(563,468)
TOTAL OTHER FINANCING SOURCES & USES	\$ -	\$ (614,263)	\$ (563,468)
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 702,385	\$ 106,308	\$ 235,162
BEGINNING FUND BAL. BEFORE AUDIT ADJUSTMENT	\$ 4,244,559	\$ 4,946,944	\$ 5,053,252
Audit Adjustment	-	-	-
BEGINNING FUND BAL. WITH AUDIT ADJUSTMENT	4,244,559	4,946,944	5,053,252
ENDING FUND BALANCE	\$ 4,946,944	\$ 5,053,252	\$ 5,288,414
GENERAL FUND - COMPONENTS OF ENDING FUND BAL.			
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -
Restricted	-	-	-
Committed	-	-	-
Assigned (Refer to budget Excess Reserves List)	\$ 369,793	\$ 369,793	\$ 369,793
Unassigned/Unappropriated			
Reserve for Economic Uncertainties (6% Minimum Required)	\$ 577,963	\$ 536,144	\$ 320,318
Unassigned/Unappropriated	3,999,188	4,147,315	4,598,303
TOTAL COMPONENTS OF ENDING FUND BALANCE	\$ 4,946,944	\$ 5,053,252	\$ 5,288,414

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

MARIPOSA COUNTY OFFICE OF EDUCATION MULTI-YEAR PROJECTION GENERAL FUND 2022-2023 1st Interim

RESTRICTED	2022-2023 1st Interim	2023-2024 Projected	2024-2025 Projected
REVENUE			
Local Control Funding Formula (LCFF)	\$ -	\$ -	\$ -
Federal Revenue	4,494,463	3,762,746	869,988
Other State Revenue	1,035,585	833,765	738,412
Other Local Revenue	1,744,537	1,722,913	1,591,433
TOTAL REVENUE	\$ 7,274,585	\$ 6,319,424	\$ 3,199,833
EXPENSES			
Certificated Salaries	1,086,422	1,139,202	1,046,266
Classified Salaries	562,218	623,415	625,462
Employee Benefits	1,034,510	1,085,249	1,043,848
Books & Supplies	4,236,327	3,813,828	645,983
Services & Other Operating Expenses	996,999	533,043	217,737
Capital Outlay	7,845	(0)	(0)
Other Outgo	-	-	-
Direct Support/Indirect Costs	234,122	180,043	184,004
TOTAL EXPENSES	\$ 8,158,443	\$ 7,374,780	\$ 3,763,300
Excess/(Deficiency) before Other Financing	\$ (883,858)	\$ (1,055,356)	\$ (563,468)
OTHER FINANCING SOURCES & USES			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	-	-	-
Other Sources	-	-	-
Other Uses	-	-	-
Contributions	-	614,263	563,468
TOTAL OTHER FINANCING SOURCES & USES	\$ -	\$ 614,263	\$ 563,468
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ (883,858)	\$ (441,093)	\$ -
BEGINNING FUND BALANCE	\$ 1,324,951	\$ 441,093	\$ -
ENDING FUND BALANCE	\$ 441,093	\$ -	\$ -
DESIGNATIONS			
Restricted	\$ 441,093	\$ -	\$ -
Unassigned/Unappropriated	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -

Multi-Year Projection (General Fund) Combined

MARIPOSA COUNTY OFFICE OF EDUCATION MULTI-YEAR PROJECTION GENERAL FUND 2022-2023 1st Interim

COMBINED	2022-2023 1st Interim	2023-2024 Projected	2024-2025 Projected
REVENUE			
Local Control Funding Formula (LCFF)	1,559,924	1,664,252	1,756,277
Federal Revenue	4,494,463	3,762,746	869,988
Other State Revenue	1,045,539	844,255	749,323
Other Local Revenue	2,351,318	2,329,694	2,198,214
TOTAL REVENUE	\$ 9,451,244	\$ 8,600,947	\$ 5,573,802
EXPENSES			
Certificated Salaries	\$ 1,447,696	\$ 1,509,645	\$ 1,420,724
Classified Salaries	1,148,615	1,221,226	1,231,015
Employee Benefits	1,513,207	1,568,685	1,527,512
Books & Supplies	4,292,953	3,871,915	705,348
Services & Other Operating Expenses	1,239,905	782,216	472,392
Capital Outlay	7,845	(0)	(0)
Other Outgo	-	-	-
Direct Support/Indirect Costs	(17,504)	(17,956)	(18,351)
TOTAL EXPENSES	\$ 9,632,717	\$ 8,935,731	\$ 5,338,640
Excess/(Deficiency) before Other Financing	\$ (181,473)	\$ (334,784)	\$ 235,162
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	\$ (181,473)	\$ (334,784)	\$ 235,162
BEGINNING FUND BAL. BEFORE AUDIT ADJUSTMENT	\$ 5,569,510	\$ 5,388,037	\$ 5,053,252
Audit Adjustment	-	-	-
BEGINNING FUND BAL. WITH AUDIT ADJUSTMENT	5,569,510	5,388,037	5,053,252
ENDING FUND BALANCE	\$ 5,388,037	\$ 5,053,252	\$ 5,288,414
GENERAL FUND - COMPONENTS OF ENDING FUND BAL.			
Nonspendable: Revolving Cash	\$ -	\$ -	\$ -
Restricted	441,093	-	-
Committed	-	-	-
Assigned (Refer to budget Excess Reserves List)	369,793	369,793	369,793
Unassigned/Unappropriated			
Reserve for Economic Uncertainties (6% Minimum Required)	\$ 577,963	\$ 536,144	\$ 320,318
Unassigned/Unappropriated	3,999,188	4,147,315	4,598,303
TOTAL COMPONENTS OF ENDING FUND BALANCE	\$ 5,388,037	\$ 5,053,252	\$ 5,288,414

Other Funds

	ADULT EDUCATION FUND (11)	CHILD DEVELOPMENT FUND (12)
2021-22 Beginning Balance	\$ 52,702	\$ -
TOTAL INCOME	230,391	59,942
TOTAL EXPENSES	283,093	59,942
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	0	-
<u>Components of Ending Fund Balance</u>		
Nonspendable	\$ 0	\$ -
Restricted	-	-
Committed	-	-
Assigned	-	-
Unassigned/Unappropriated	-	-
Reserve for Economic Uncertainties	-	-
Unassigned/Unappropriated	-	-
TOTAL Components of Ending Fund Balance	\$ 0	\$ -

Supplemental & Fund Forms

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

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)						

Mariposa Co. Office of Education																				
COUNTY LCFF CALCULATION							2022-23							2023-24						
COLA & Augmentation							6.36%							5.38%						
ALTERNATIVE EDUCATION GRANT [EC 2574(c)]							ADA	Base	UPP	Supplemental	Concentration	Total		ADA	Base	UPP	Supplemental	Concentration	Total	
County funded Non-Juvenile Court ADA							0.48	\$ 6,616	0.00%	\$ -	-	\$ 6,616		0.48	\$ 6,972	0.00%	\$ -	-	\$ 6,972	
Charter School County Funded Non-Juvenile Court ADA							-	-	0.00%	-	-	-		-	-	0.00%	-	-	-	
Total County Funded Non-Juvenile court ADA							0.48	6,616	-	-	-	\$ 6,616		0.48	6,972	-	-	-	\$ 6,972	
Juvenile Court Schools ADA							-	-	100%	\$ -	-	-		-	-	100%	\$ -	-	-	
Charter School Juvenile Court Schools ADA							-	-	100%	-	-	-		-	-	100%	-	-	-	
Total Juvenile court Schools ADA							-	-	-	-	-	\$ -		-	-	-	-	-	\$ -	
TOTAL ALTERNATIVE EDUCATION GRANT							0.48	\$ 6,616	-	\$ -	-	\$ 6,616		0.48	\$ 6,972	-	\$ -	-	\$ 6,972	
ADD-ONS [EC 2574(e)]:																				
Targeted Instructional Improvement Block Grant												\$ -								\$ -
Home-to-School Transportation (adjusted by COLA commencing 2023-24)												20,010								21,934
Small School District Bus Replacement Program (adjusted by COLA commencing 2023-24)												-								-
TOTAL ADD-ONS												\$ 20,010								\$ 21,934
COUNTY OPERATIONS GRANT [EC 2574(a)]																				
Operations ADA Grant																				
Band Rate Per ADA																				
0 - 30,000 ADA							1,716.77	\$ 100.92	\$ 88.64	\$ 76.35	\$ 64.06	\$ 173,262		1,713.23	\$ 106.35	\$ 93.41	\$ 80.46	\$ 67.51	\$ 173,92	
30,000 - 60,000 ADA							-	173,262	-	-	-	-		-	182,207	-	-	-	-	
60,000 - 140,000 ADA							-	-	-	-	-	-		-	-	-	-	-	-	
140,000 +							-	-	-	-	-	-		-	-	-	-	-	-	
Total Countywide ADA Grant							1,716.77	173,262	-	-	-	\$ 173,262		1,713.23	182,207	-	-	-	\$ 182,207	
Operations Grant Base Funding [EC 2574(a)(1)]												\$ 805,906								\$ 849,264
Operations Grant District Allowance [EC 2574(a)(2)]												320,797								338,056
TOTAL COUNTY OPERATIONS GRANT												\$ 1,299,965								\$ 1,369,526
TOTAL LCFF TARGET ENTITLEMENT												\$ 1,326,591								\$ 1,397,585
COUNTY LCFF FLOOR [EC 2575(a)]																				
2012-13 County Funded Non-Juvenile Court & Juvenile Court Schools												\$ 4,106								\$ 4,106
2012-13 County Funded Juvenile Court Schools												-								-
2012-13 County Revenue Limit (Annual)												1,163,796								1,163,796
COLA Adjustment [EC 2575-4(a) & (b)] - Commencing with 2022-23												80,455								80,455
Total Adjusted Revenue Limit Funding												\$ 1,248,337								\$ 1,318,612
2012-13 Categorical Funding												\$ 67,784								\$ 67,784
Local Revenue for ROC/P 2012-13 Annual Excess Taxes Applied												-								-
Total LCFF FLOOR ENTITLEMENT												\$ 1,316,121								\$ 1,386,396
Fund on Target Entitlement												TRUE								TRUE
TOTAL LCFF ENTITLEMENT												\$ 1,326,591								\$ 1,397,585
MINIMUM STATE AID CALCULATION																				
Total LCFF Entitlement												\$ 1,326,591								\$ 1,456,277
Local Revenue												-								-
Excess Tax Amount												-								-
Education Protection Account												525,692								525,692
Net State Aid												800,899								877,649
Minimum State Aid Guarantee												80,435.14								80,435.14
Additional State Aid to Meet the Minimum Guarantee												N/A								N/A
LCFF STATE AID, ADJUSTED FOR MINIMUM STATE AID												\$ 800,899								\$ 877,649
ADDITIONAL LCFF STATE AID																				
State Aid for COE Funded on LCFF Target EC 2575.1 (LCAP Support)												\$ -								\$ -
State Aid for Differentiated Assistance												233,333								300,000
Total Additional LCFF State Aid												\$ 233,333								\$ 300,000
TOTAL LCFF STATE AID												\$ 1,034,232								\$ 1,177,649
TOTAL ALL LCFF SOURCES												\$ 1,559,924								\$ 1,756,277
LCFF SOURCES INCLUDING EXCESS TAX LIABILITY																				
State Aid (Inclusive of Additional LCFF State Aid)												\$ 1,034,232								\$ 1,177,649
Education Protection Account												525,692								525,692
Local Revenue												-								-
Excess Taxes (EC 2578)												-								-
TOTAL LCFF FUNDING SOURCES												\$ 322,613								\$ 92,025
												26.07%								5.53%

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										
<u>Assets and Deferred Outflows</u>										
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
<u>Liabilities and Deferred Inflows</u>										
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
<u>Nonoperating</u>										
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):									
A. BEGINNING CASH	October	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 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	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 011, 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 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					
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						
	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182,							
Other NCLB / Every Student Succeeds Act	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		

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)
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								

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)
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%

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

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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								

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

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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

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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			
	(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
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

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