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 09, 2022 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

X 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: Nicole Evenson Telephone: 805-964-4711 Ext. 5227

Title: Administrator, Internal Services E-mail: _____

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?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the 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?		X
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	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	County Operations Grant ADA	Is County Operations Grant ADA decreasing in both the prior and current fiscal year?		X
A4	New Charter Schools Impacting County Office ADA	Are any new charter schools operating in county office boundaries that are impacting the county office's ADA, either in the prior or current fiscal years?	X	
A5	Salary Increases Exceed COLA	Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Fiscal Distress Reports	Does the county office have any reports that indicate fiscal distress? If yes, provide copies to the CDE.	X	
A8	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	24,464,252.00	24,464,252.00	2,756,210.41	24,872,769.00	408,517.00	1.7%
2) Federal Revenue		8100-8299	381,481.00	381,481.00	0.00	381,481.00	0.00	0.0%
3) Other State Revenue		8300-8599	134,580.00	134,580.00	5,711.37	134,039.00	(541.00)	-0.4%
4) Other Local Revenue		8600-8799	1,574,141.00	1,574,141.00	352,890.30	1,715,972.00	141,831.00	9.0%
5) TOTAL, REVENUES			26,554,454.00	26,554,454.00	3,114,812.08	27,104,261.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,396,017.00	3,396,017.00	969,025.92	3,558,721.00	(162,704.00)	-4.8%
2) Classified Salaries		2000-2999	8,446,645.00	8,501,567.00	2,618,524.52	8,637,318.00	(135,751.00)	-1.6%
3) Employee Benefits		3000-3999	5,977,439.00	6,009,823.00	1,657,699.79	5,766,387.00	243,436.00	4.1%
4) Books and Supplies		4000-4999	442,206.00	487,735.00	112,520.56	895,746.00	(408,011.00)	-83.7%
5) Services and Other Operating Expenditures		5000-5999	3,316,070.00	3,495,058.00	892,342.67	3,506,549.00	(11,491.00)	-0.3%
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	7,673,087.00	7,673,087.00	0.00	6,781,185.00	891,902.00	11.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,119,817.00)	(5,236,581.00)	(7,430.34)	(5,271,843.00)	35,262.00	-0.7%
9) TOTAL, EXPENDITURES			24,131,647.00	24,326,706.00	6,242,683.12	23,874,063.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,422,807.00	2,227,748.00	(3,127,871.04)	3,230,198.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	6,020.00	6,020.00	0.00	6,020.00	0.00	0.0%
b) Transfers Out		7600-7629	2,845,893.00	2,845,893.00	0.00	2,845,893.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,081,659.00)	(1,011,028.00)	0.00	(952,345.00)	58,683.00	-5.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,921,532.00)	(3,850,901.00)	0.00	(3,792,218.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,498,725.00)	(1,623,153.00)	(3,127,871.04)	(562,020.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,914,764.00	9,073,808.00		9,073,808.00	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)			8,914,764.00	9,073,808.00		9,073,808.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,914,764.00	9,073,808.00		9,073,808.00		
2) Ending Balance, June 30 (E + F1e)			7,416,039.00	7,450,655.00		8,511,788.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
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	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	5,951,813.00	6,180,432.00		6,590,740.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,459,226.00	1,265,223.00		1,916,048.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	4,219,317.00	4,219,317.00	1,218,744.00	4,219,317.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	7,228.00	7,228.00	1,388.00	6,728.00	(500.00)	-6.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	143,890.00	143,890.00	6.18	144,987.00	1,097.00	0.8%
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	33,641,241.00	33,641,241.00	(86,353.89)	33,658,750.00	17,509.00	0.1%
Unsecured Roll Taxes		8042	1,001,517.00	1,001,517.00	1,268,455.72	994,890.00	(6,627.00)	-0.7%
Prior Years' Taxes		8043	33,950.00	33,950.00	124,602.29	85,604.00	51,654.00	152.1%
Supplemental Taxes		8044	499,051.00	499,051.00	229,368.11	1,165,204.00	666,153.00	133.5%
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	1,990,796.00	1,990,796.00	0.00	2,013,646.00	22,850.00	1.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	755.00	755.00	0.00	1,547.00	792.00	104.9%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			41,537,745.00	41,537,745.00	2,756,210.41	42,290,673.00	752,928.00	1.8%
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	(17,073,493.00)	(17,073,493.00)	0.00	(17,417,904.00)	(344,411.00)	2.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			24,464,252.00	24,464,252.00	2,756,210.41	24,872,769.00	408,517.00	1.7%
FEDERAL REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	381,481.00	381,481.00	0.00	381,481.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			381,481.00	381,481.00	0.00	381,481.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	81,976.00	81,976.00	0.00	81,976.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	25,407.00	25,407.00	5,711.37	28,063.00	2,656.00	10.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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	27,197.00	27,197.00	0.00	24,000.00	(3,197.00)	-11.8%
TOTAL, OTHER STATE REVENUE			134,580.00	134,580.00	5,711.37	134,039.00	(541.00)	-0.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	59,258.00	59,258.00	22,628.32	82,900.00	23,642.00	39.9%
Interest		8660	283,390.00	283,390.00	113,654.50	373,000.00	89,610.00	31.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	150,737.00	150,737.00	14,328.47	135,491.00	(15,246.00)	-10.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	232,450.00	232,450.00	54,968.46	264,819.00	32,369.00	13.9%
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	23,250.00	23,250.00	147,310.55	23,250.00	0.00	0.0%
Tuition		8710	825,056.00	825,056.00	0.00	836,512.00	11,456.00	1.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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			1,574,141.00	1,574,141.00	352,890.30	1,715,972.00	141,831.00	9.0%
TOTAL, REVENUES			26,554,454.00	26,554,454.00	3,114,812.08	27,104,261.00	549,807.00	2.1%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	772,846.00	772,846.00	221,470.24	808,416.00	(35,570.00)	-4.6%
Certificated Pupil Support Salaries		1200	6,822.00	6,822.00	807.96	6,822.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,615,650.00	2,615,650.00	746,507.40	2,675,104.00	(59,454.00)	-2.3%
Other Certificated Salaries		1900	699.00	699.00	240.32	68,379.00	(67,680.00)	-9,682.4%
TOTAL, CERTIFICATED SALARIES			3,396,017.00	3,396,017.00	969,025.92	3,558,721.00	(162,704.00)	-4.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	143,369.00	143,369.00	24,076.83	108,219.00	35,150.00	24.5%
Classified Support Salaries		2200	490,932.00	489,018.00	141,250.81	472,382.00	16,636.00	3.4%
Classified Supervisors' and Administrators' Salaries		2300	3,748,918.00	3,744,908.00	1,188,553.68	4,017,328.00	(272,420.00)	-7.3%
Clerical, Technical and Office Salaries		2400	3,931,420.00	3,992,266.00	1,242,667.13	3,940,034.00	52,232.00	1.3%
Other Classified Salaries		2900	132,006.00	132,006.00	21,976.07	99,355.00	32,651.00	24.7%
TOTAL, CLASSIFIED SALARIES			8,446,645.00	8,501,567.00	2,618,524.52	8,637,318.00	(135,751.00)	-1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	625,826.00	625,826.00	149,368.79	656,166.00	(30,340.00)	-4.8%
PERS		3201-3202	2,096,943.00	2,112,350.00	650,605.80	2,152,421.00	(40,071.00)	-1.9%
OASDI/Medicare/Alternative		3301-3302	178,983.00	179,864.00	54,253.27	188,385.00	(8,521.00)	-4.7%
Health and Welfare Benefits		3401-3402	2,752,195.00	2,763,041.00	696,683.58	2,424,094.00	338,947.00	12.3%
Unemployment Insurance		3501-3502	57,770.00	58,074.00	17,593.69	60,020.00	(1,946.00)	-3.4%
Workers' Compensation		3601-3602	179,939.00	180,865.00	54,378.72	185,508.00	(4,643.00)	-2.6%
OPEB, Allocated		3701-3702	42,036.00	42,036.00	14,596.80	39,827.00	2,209.00	5.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	43,747.00	47,767.00	20,219.14	59,966.00	(12,199.00)	-25.5%
TOTAL, EMPLOYEE BENEFITS			5,977,439.00	6,009,823.00	1,657,699.79	5,766,387.00	243,436.00	4.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	22,500.00	22,500.00	0.00	22,500.00	0.00	0.0%
Books and Other Reference Materials		4200	3,939.00	3,939.00	431.91	3,939.00	0.00	0.0%
Materials and Supplies		4300	340,588.00	348,850.00	77,784.96	754,861.00	(406,011.00)	-116.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	75,179.00	112,446.00	34,303.69	114,446.00	(2,000.00)	-1.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			442,206.00	487,735.00	112,520.56	895,746.00	(408,011.00)	-83.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	69,980.00	0.00	69,980.00	0.00	0.0%
Travel and Conferences		5200	287,175.00	295,175.00	34,631.65	295,175.00	0.00	0.0%
Dues and Memberships		5300	109,693.00	110,534.00	87,586.69	110,534.00	0.00	0.0%
Insurance		5400-5450	66,700.00	66,700.00	50,812.41	66,700.00	0.00	0.0%
Operations and Housekeeping Services		5500	294,134.00	294,635.00	71,577.88	294,635.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	538,675.00	552,266.00	144,957.52	552,266.00	0.00	0.0%
Transfers of Direct Costs		5710	(77,123.00)	(79,789.00)	(10,766.85)	(79,789.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(31,566.00)	(30,558.00)	(8,356.35)	(30,558.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,860,019.00	1,944,172.00	453,916.42	1,955,663.00	(11,491.00)	-0.6%
Communications		5900	268,363.00	271,943.00	67,983.30	271,943.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,316,070.00	3,495,058.00	892,342.67	3,506,549.00	(11,491.00)	-0.3%
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	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%
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	7,673,087.00	7,673,087.00	0.00	6,781,185.00	891,902.00	11.6%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,673,087.00	7,673,087.00	0.00	6,781,185.00	891,902.00	11.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,575,911.00)	(2,663,825.00)	(7,430.34)	(2,683,868.00)	20,043.00	-0.8%
Transfers of Indirect Costs - Interfund		7350	(2,543,906.00)	(2,572,756.00)	0.00	(2,587,975.00)	15,219.00	-0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,119,817.00)	(5,236,581.00)	(7,430.34)	(5,271,843.00)	35,262.00	-0.7%
TOTAL, EXPENDITURES			24,131,647.00	24,326,706.00	6,242,683.12	23,874,063.00	452,643.00	1.9%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	6,020.00	6,020.00	0.00	6,020.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,020.00	6,020.00	0.00	6,020.00	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	2,473,870.00	2,473,870.00	0.00	2,473,870.00	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	372,023.00	372,023.00	0.00	372,023.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,845,893.00	2,845,893.00	0.00	2,845,893.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,081,659.00)	(1,011,028.00)	0.00	(952,345.00)	58,683.00	-5.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,081,659.00)	(1,011,028.00)	0.00	(952,345.00)	58,683.00	-5.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,921,532.00)	(3,850,901.00)	0.00	(3,792,218.00)	58,683.00	-1.5%

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	186,101.00	186,101.00	0.00	186,101.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,480,694.00	1,898,200.00	714,494.96	2,107,505.00	209,305.00	11.0%
3) Other State Revenue		8300-8599	10,161,611.00	10,267,623.00	3,593,508.12	10,456,925.00	189,302.00	1.8%
4) Other Local Revenue		8600-8799	28,261,016.00	28,784,011.00	7,585,181.36	29,409,246.00	625,235.00	2.2%
5) TOTAL, REVENUES			40,089,422.00	41,135,935.00	11,893,184.44	42,159,777.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,354,969.00	11,161,771.00	2,686,194.03	11,599,524.00	(437,753.00)	-3.9%
2) Classified Salaries		2000-2999	7,497,051.00	7,611,362.00	1,988,092.59	7,966,364.00	(355,002.00)	-4.7%
3) Employee Benefits		3000-3999	10,811,180.00	10,850,720.00	2,289,374.83	11,028,701.00	(177,981.00)	-1.6%
4) Books and Supplies		4000-4999	295,492.00	444,271.00	165,622.10	481,038.00	(36,767.00)	-8.3%
5) Services and Other Operating Expenditures		5000-5999	10,203,483.00	11,026,084.00	2,812,215.41	11,140,359.00	(114,275.00)	-1.0%
6) Capital Outlay		6000-6999	66,103.00	163,434.00	7,140.00	166,634.00	(3,200.00)	-2.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	289,244.00	289,244.00	137,016.00	349,450.00	(60,206.00)	-20.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,575,920.00	2,663,824.00	7,430.34	2,683,868.00	(20,044.00)	-0.8%
9) TOTAL, EXPENDITURES			43,093,442.00	44,210,710.00	10,093,085.30	45,415,938.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,004,020.00)	(3,074,775.00)	1,800,099.14	(3,256,161.00)		
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	1,081,659.00	1,011,028.00	0.00	952,345.00	(58,683.00)	-5.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,081,659.00	1,011,028.00	0.00	952,345.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,922,361.00)	(2,063,747.00)	1,800,099.14	(2,303,816.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,204,225.00	13,140,265.00		13,140,265.00	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)			11,204,225.00	13,140,265.00		13,140,265.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,204,225.00	13,140,265.00		13,140,265.00		
2) Ending Balance, June 30 (E + F1e)			9,281,864.00	11,076,518.00		10,836,449.00		
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	9,281,864.00	11,076,518.00		10,836,449.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	186,101.00	186,101.00	0.00	186,101.00	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			186,101.00	186,101.00	0.00	186,101.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	152,754.00	152,754.00	160,512.00	160,512.00	7,758.00	5.1%
Special Education Discretionary Grants		8182	135,713.00	135,713.00	38,768.00	174,742.00	39,029.00	28.8%
Child Nutrition Programs		8220	8,500.00	8,500.00	0.00	7,180.00	(1,320.00)	-15.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	553,392.00	553,392.00	214,444.16	479,901.00	(73,491.00)	-13.3%
Title II, Part A, Supporting Effective Instruction	4035	8290	3,813.00	3,813.00	40.00	2,978.00	(835.00)	-21.9%
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	372,624.00	339,556.00	14,615.29	339,556.00	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	253,898.00	704,472.00	286,115.51	942,636.00	238,164.00	33.8%
TOTAL, FEDERAL REVENUE			1,480,694.00	1,898,200.00	714,494.96	2,107,505.00	209,305.00	11.0%
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	2,002,135.00	2,002,135.00	784,630.00	2,002,135.00	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	620.00	620.00	0.00	940.00	320.00	51.6%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	5,720.00	5,720.00	6,208.63	5,720.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	321,541.00	321,541.00	406,557.51	321,541.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	652,291.00	652,291.00	0.00	652,291.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,179,304.00	7,285,316.00	2,396,111.98	7,474,298.00	188,982.00	2.6%
TOTAL, OTHER STATE REVENUE			10,161,611.00	10,267,623.00	3,593,508.12	10,456,925.00	189,302.00	1.8%
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	125,877.00	125,877.00	0.00	0.00	(125,877.00)	-100.0%
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	5,028,104.00	5,255,585.00	1,423,101.12	5,273,994.00	18,409.00	0.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,153,704.00	2,272,545.00	351,021.15	3,179,182.00	906,637.00	39.9%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	245,859.00	330,475.00	17,862.09	330,475.00	0.00	0.0%
Tuition		8710	0.00	0.00	5,573,282.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	20,707,472.00	20,799,529.00	219,915.00	20,625,595.00	(173,934.00)	-0.8%
ROC/P Transfers								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From 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			28,261,016.00	28,784,011.00	7,585,181.36	29,409,246.00	625,235.00	2.2%
TOTAL, REVENUES			40,089,422.00	41,135,935.00	11,893,184.44	42,159,777.00	1,023,842.00	2.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,570,610.00	5,570,910.00	1,194,656.75	5,367,241.00	203,669.00	3.7%
Certificated Pupil Support Salaries		1200	4,068,364.00	3,776,241.00	882,947.19	3,980,795.00	(204,554.00)	-5.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,481,098.00	1,501,507.00	560,595.48	1,949,840.00	(448,333.00)	-29.9%
Other Certificated Salaries		1900	234,897.00	313,113.00	47,994.61	301,648.00	11,465.00	3.7%
TOTAL, CERTIFICATED SALARIES			11,354,969.00	11,161,771.00	2,686,194.03	11,599,524.00	(437,753.00)	-3.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,867,395.00	3,802,945.00	892,825.17	3,849,546.00	(46,601.00)	-1.2%
Classified Support Salaries		2200	503,169.00	554,169.00	153,508.71	597,104.00	(42,935.00)	-7.7%
Classified Supervisors' and Administrators' Salaries		2300	430,045.00	430,044.00	203,133.87	667,100.00	(237,056.00)	-55.1%
Clerical, Technical and Office Salaries		2400	1,085,769.00	1,192,734.00	358,718.47	1,142,833.00	49,901.00	4.2%
Other Classified Salaries		2900	1,610,673.00	1,631,470.00	379,906.37	1,709,781.00	(78,311.00)	-4.8%
TOTAL, CLASSIFIED SALARIES			7,497,051.00	7,611,362.00	1,988,092.59	7,966,364.00	(355,002.00)	-4.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,263,444.00	3,267,343.00	478,931.89	3,519,611.00	(252,268.00)	-7.7%
PERS		3201-3202	1,884,581.00	1,913,718.00	521,514.28	2,024,476.00	(110,758.00)	-5.8%
OASDI/Medicare/Alternative		3301-3302	285,332.00	296,524.00	70,587.96	298,327.00	(1,803.00)	-0.6%
Health and Welfare Benefits		3401-3402	4,864,444.00	4,851,859.00	1,086,161.82	4,671,541.00	180,318.00	3.7%
Unemployment Insurance		3501-3502	89,294.00	90,957.00	22,544.47	94,644.00	(3,687.00)	-4.1%
Workers' Compensation		3601-3602	283,903.00	288,978.00	69,734.28	293,856.00	(4,878.00)	-1.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	140,182.00	141,341.00	39,900.13	126,246.00	15,095.00	10.7%
TOTAL, EMPLOYEE BENEFITS			10,811,180.00	10,850,720.00	2,289,374.83	11,028,701.00	(177,981.00)	-1.6%
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	17,211.00	16,056.00	2,684.70	16,056.00	0.00	0.0%
Materials and Supplies		4300	228,243.00	264,664.00	95,475.29	301,455.00	(36,791.00)	-13.9%
Noncapitalized Equipment		4400	49,218.00	162,731.00	67,462.11	162,707.00	24.00	0.0%
Food		4700	820.00	820.00	0.00	820.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			295,492.00	444,271.00	165,622.10	481,038.00	(36,767.00)	-8.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,956,016.00	4,757,871.00	1,386,884.32	4,762,226.00	(4,355.00)	-0.1%
Travel and Conferences		5200	351,677.00	377,267.00	36,455.75	384,528.00	(7,261.00)	-1.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Dues and Memberships		5300	11,650.00	13,150.00	2,375.00	13,150.00	0.00	0.0%
Insurance		5400-5450	4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	70,356.00	68,019.00	13,949.64	68,139.00	(120.00)	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	334,822.00	343,287.00	128,022.22	343,287.00	0.00	0.0%
Transfers of Direct Costs		5710	77,123.00	79,789.00	10,766.85	79,789.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(9,920.00)	(8,155.00)	0.00	(8,155.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,344,477.00	5,328,977.00	1,218,536.10	5,431,516.00	(102,539.00)	-1.9%
Communications		5900	62,782.00	61,379.00	15,225.53	61,379.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,203,483.00	11,026,084.00	2,812,215.41	11,140,359.00	(114,275.00)	-1.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	21,702.00	7,140.00	21,702.00	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	66,103.00	141,732.00	0.00	144,932.00	(3,200.00)	-2.3%
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			66,103.00	163,434.00	7,140.00	166,634.00	(3,200.00)	-2.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	52,233.00	52,233.00	70,772.00	113,810.00	(61,577.00)	-117.9%
Payments to County Offices		7142	237,011.00	237,011.00	66,244.00	235,640.00	1,371.00	0.6%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Debt Service								
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)			289,244.00	289,244.00	137,016.00	349,450.00	(60,206.00)	-20.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,575,920.00	2,663,824.00	7,430.34	2,683,868.00	(20,044.00)	-0.8%
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			2,575,920.00	2,663,824.00	7,430.34	2,683,868.00	(20,044.00)	-0.8%
TOTAL, EXPENDITURES			43,093,442.00	44,210,710.00	10,093,085.30	45,415,938.00	(1,205,228.00)	-2.7%
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								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,081,659.00	1,011,028.00	0.00	952,345.00	(58,683.00)	-5.8%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(e) TOTAL, CONTRIBUTIONS			1,081,659.00	1,011,028.00	0.00	952,345.00	(58,683.00)	-5.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,081,659.00	1,011,028.00	0.00	952,345.00	58,683.00	5.8%

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	24,650,353.00	24,650,353.00	2,756,210.41	25,058,870.00	408,517.00	1.7%
2) Federal Revenue		8100-8299	1,862,175.00	2,279,681.00	714,494.96	2,488,986.00	209,305.00	9.2%
3) Other State Revenue		8300-8599	10,296,191.00	10,402,203.00	3,599,219.49	10,590,964.00	188,761.00	1.8%
4) Other Local Revenue		8600-8799	29,835,157.00	30,358,152.00	7,938,071.66	31,125,218.00	767,066.00	2.5%
5) TOTAL, REVENUES			66,643,876.00	67,690,389.00	15,007,996.52	69,264,038.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	14,750,986.00	14,557,788.00	3,655,219.95	15,158,245.00	(600,457.00)	-4.1%
2) Classified Salaries		2000-2999	15,943,696.00	16,112,929.00	4,606,617.11	16,603,682.00	(490,753.00)	-3.0%
3) Employee Benefits		3000-3999	16,788,619.00	16,860,543.00	3,947,074.62	16,795,088.00	65,455.00	0.4%
4) Books and Supplies		4000-4999	737,698.00	932,006.00	278,142.66	1,376,784.00	(444,778.00)	-47.7%
5) Services and Other Operating Expenditures		5000-5999	13,519,553.00	14,521,142.00	3,704,558.08	14,646,908.00	(125,766.00)	-0.9%
6) Capital Outlay		6000-6999	66,103.00	163,434.00	7,140.00	166,634.00	(3,200.00)	-2.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,962,331.00	7,962,331.00	137,016.00	7,130,635.00	831,696.00	10.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,543,897.00)	(2,572,757.00)	0.00	(2,587,975.00)	15,218.00	-0.6%
9) TOTAL, EXPENDITURES			67,225,089.00	68,537,416.00	16,335,768.42	69,290,001.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(581,213.00)	(847,027.00)	(1,327,771.90)	(25,963.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	6,020.00	6,020.00	0.00	6,020.00	0.00	0.0%
b) Transfers Out		7600-7629	2,845,893.00	2,845,893.00	0.00	2,845,893.00	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			(2,839,873.00)	(2,839,873.00)	0.00	(2,839,873.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,421,086.00)	(3,686,900.00)	(1,327,771.90)	(2,865,836.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,118,989.00	22,214,073.00		22,214,073.00	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)			20,118,989.00	22,214,073.00		22,214,073.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,118,989.00	22,214,073.00		22,214,073.00		
2) Ending Balance, June 30 (E + F1e)			16,697,903.00	18,527,173.00		19,348,237.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	9,281,864.00	11,076,518.00		10,836,449.00		
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	5,951,813.00	6,180,432.00		6,590,740.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,459,226.00	1,265,223.00		1,916,048.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	4,219,317.00	4,219,317.00	1,218,744.00	4,219,317.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	7,228.00	7,228.00	1,388.00	6,728.00	(500.00)	-6.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	143,890.00	143,890.00	6.18	144,987.00	1,097.00	0.8%
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	33,641,241.00	33,641,241.00	(86,353.89)	33,658,750.00	17,509.00	0.1%
Unsecured Roll Taxes		8042	1,001,517.00	1,001,517.00	1,268,455.72	994,890.00	(6,627.00)	-0.7%
Prior Years' Taxes		8043	33,950.00	33,950.00	124,602.29	85,604.00	51,654.00	152.1%
Supplemental Taxes		8044	499,051.00	499,051.00	229,368.11	1,165,204.00	666,153.00	133.5%
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	1,990,796.00	1,990,796.00	0.00	2,013,646.00	22,850.00	1.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	755.00	755.00	0.00	1,547.00	792.00	104.9%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			41,537,745.00	41,537,745.00	2,756,210.41	42,290,673.00	752,928.00	1.8%
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	(16,887,392.00)	(16,887,392.00)	0.00	(17,231,803.00)	(344,411.00)	2.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			24,650,353.00	24,650,353.00	2,756,210.41	25,058,870.00	408,517.00	1.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Entitlement		8181	152,754.00	152,754.00	160,512.00	160,512.00	7,758.00	5.1%
Special Education Discretionary Grants		8182	135,713.00	135,713.00	38,768.00	174,742.00	39,029.00	28.8%
Child Nutrition Programs		8220	8,500.00	8,500.00	0.00	7,180.00	(1,320.00)	-15.5%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	553,392.00	553,392.00	214,444.16	479,901.00	(73,491.00)	-13.3%
Title II, Part A, Supporting Effective Instruction	4035	8290	3,813.00	3,813.00	40.00	2,978.00	(835.00)	-21.9%
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	372,624.00	339,556.00	14,615.29	339,556.00	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	635,379.00	1,085,953.00	286,115.51	1,324,117.00	238,164.00	21.9%
TOTAL, FEDERAL REVENUE			1,862,175.00	2,279,681.00	714,494.96	2,488,986.00	209,305.00	9.2%
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	2,002,135.00	2,002,135.00	784,630.00	2,002,135.00	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	620.00	620.00	0.00	940.00	320.00	51.6%
Mandated Costs Reimbursements		8550	81,976.00	81,976.00	0.00	81,976.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	31,127.00	31,127.00	11,920.00	33,783.00	2,656.00	8.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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	321,541.00	321,541.00	406,557.51	321,541.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	652,291.00	652,291.00	0.00	652,291.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,206,501.00	7,312,513.00	2,396,111.98	7,498,298.00	185,785.00	2.5%
TOTAL, OTHER STATE REVENUE			10,296,191.00	10,402,203.00	3,599,219.49	10,590,964.00	188,761.00	1.8%
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	125,877.00	125,877.00	0.00	0.00	(125,877.00)	-100.0%
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	59,258.00	59,258.00	22,628.32	82,900.00	23,642.00	39.9%
Interest		8660	283,390.00	283,390.00	113,654.50	373,000.00	89,610.00	31.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	5,178,841.00	5,406,322.00	1,437,429.59	5,409,485.00	3,163.00	0.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,386,154.00	2,504,995.00	405,989.61	3,444,001.00	939,006.00	37.5%
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	269,109.00	353,725.00	165,172.64	353,725.00	0.00	0.0%
Tuition		8710	825,056.00	825,056.00	5,573,282.00	836,512.00	11,456.00	1.4%
All Other Transfers In		8781-8783	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)
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	20,707,472.00	20,799,529.00	219,915.00	20,625,595.00	(173,934.00)	-0.8%
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			29,835,157.00	30,358,152.00	7,938,071.66	31,125,218.00	767,066.00	2.5%
TOTAL, REVENUES			66,643,876.00	67,690,389.00	15,007,996.52	69,264,038.00	1,573,649.00	2.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	6,343,456.00	6,343,756.00	1,416,126.99	6,175,657.00	168,099.00	2.6%
Certificated Pupil Support Salaries		1200	4,075,186.00	3,783,063.00	883,755.15	3,987,617.00	(204,554.00)	-5.4%
Certificated Supervisors' and Administrators' Salaries		1300	4,096,748.00	4,117,157.00	1,307,102.88	4,624,944.00	(507,787.00)	-12.3%
Other Certificated Salaries		1900	235,596.00	313,812.00	48,234.93	370,027.00	(56,215.00)	-17.9%
TOTAL, CERTIFICATED SALARIES			14,750,986.00	14,557,788.00	3,655,219.95	15,158,245.00	(600,457.00)	-4.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,010,764.00	3,946,314.00	916,902.00	3,957,765.00	(11,451.00)	-0.3%
Classified Support Salaries		2200	994,101.00	1,043,187.00	294,759.52	1,069,486.00	(26,299.00)	-2.5%
Classified Supervisors' and Administrators' Salaries		2300	4,178,963.00	4,174,952.00	1,391,687.55	4,684,428.00	(509,476.00)	-12.2%
Clerical, Technical and Office Salaries		2400	5,017,189.00	5,185,000.00	1,601,385.60	5,082,867.00	102,133.00	2.0%
Other Classified Salaries		2900	1,742,679.00	1,763,476.00	401,882.44	1,809,136.00	(45,660.00)	-2.6%
TOTAL, CLASSIFIED SALARIES			15,943,696.00	16,112,929.00	4,606,617.11	16,603,682.00	(490,753.00)	-3.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,889,270.00	3,893,169.00	628,300.68	4,175,777.00	(282,608.00)	-7.3%
PERS		3201-3202	3,981,524.00	4,026,068.00	1,172,120.08	4,176,897.00	(150,829.00)	-3.7%
OASDI/Medicare/Alternative		3301-3302	464,315.00	476,388.00	124,841.23	486,712.00	(10,324.00)	-2.2%
Health and Welfare Benefits		3401-3402	7,616,639.00	7,614,900.00	1,782,845.40	7,095,635.00	519,265.00	6.8%
Unemployment Insurance		3501-3502	147,064.00	149,031.00	40,138.16	154,664.00	(5,633.00)	-3.8%
Workers' Compensation		3601-3602	463,842.00	469,843.00	124,113.00	479,364.00	(9,521.00)	-2.0%
OPEB, Allocated		3701-3702	42,036.00	42,036.00	14,596.80	39,827.00	2,209.00	5.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	183,929.00	189,108.00	60,119.27	186,212.00	2,896.00	1.5%
TOTAL, EMPLOYEE BENEFITS			16,788,619.00	16,860,543.00	3,947,074.62	16,795,088.00	65,455.00	0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	22,500.00	22,500.00	0.00	22,500.00	0.00	0.0%
Books and Other Reference Materials		4200	21,150.00	19,995.00	3,116.61	19,995.00	0.00	0.0%
Materials and Supplies		4300	568,831.00	613,514.00	173,260.25	1,056,316.00	(442,802.00)	-72.2%
Noncapitalized Equipment		4400	124,397.00	275,177.00	101,765.80	277,153.00	(1,976.00)	-0.7%

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)
Food		4700	820.00	820.00	0.00	820.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			737,698.00	932,006.00	278,142.66	1,376,784.00	(444,778.00)	-47.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,956,016.00	4,827,851.00	1,386,884.32	4,832,206.00	(4,355.00)	-0.1%
Travel and Conferences		5200	638,852.00	672,442.00	71,087.40	679,703.00	(7,261.00)	-1.1%
Dues and Memberships		5300	121,343.00	123,684.00	89,961.69	123,684.00	0.00	0.0%
Insurance		5400-5450	71,200.00	71,200.00	50,812.41	71,200.00	0.00	0.0%
Operations and Housekeeping Services		5500	364,490.00	362,654.00	85,527.52	362,774.00	(120.00)	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	873,497.00	895,553.00	272,979.74	895,553.00	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	(41,486.00)	(38,713.00)	(8,356.35)	(38,713.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,204,496.00	7,273,149.00	1,672,452.52	7,387,179.00	(114,030.00)	-1.6%
Communications		5900	331,145.00	333,322.00	83,208.83	333,322.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,519,553.00	14,521,142.00	3,704,558.08	14,646,908.00	(125,766.00)	-0.9%
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	21,702.00	7,140.00	21,702.00	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	66,103.00	141,732.00	0.00	144,932.00	(3,200.00)	-2.3%
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			66,103.00	163,434.00	7,140.00	166,634.00	(3,200.00)	-2.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	52,233.00	52,233.00	70,772.00	113,810.00	(61,577.00)	-117.9%
Payments to County Offices		7142	237,011.00	237,011.00	66,244.00	235,640.00	1,371.00	0.6%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	7,673,087.00	7,673,087.00	0.00	6,781,185.00	891,902.00	11.6%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,962,331.00	7,962,331.00	137,016.00	7,130,635.00	831,696.00	10.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	9.00	(1.00)	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(2,543,906.00)	(2,572,756.00)	0.00	(2,587,975.00)	15,219.00	-0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,543,897.00)	(2,572,757.00)	0.00	(2,587,975.00)	15,218.00	-0.6%
TOTAL, EXPENDITURES			67,225,089.00	68,537,416.00	16,335,768.42	69,290,001.00	(752,585.00)	-1.1%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	6,020.00	6,020.00	0.00	6,020.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			6,020.00	6,020.00	0.00	6,020.00	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	2,473,870.00	2,473,870.00	0.00	2,473,870.00	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	372,023.00	372,023.00	0.00	372,023.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,845,893.00	2,845,893.00	0.00	2,845,893.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,839,873.00)	(2,839,873.00)	0.00	(2,839,873.00)	0.00	0.0%

Resource	Description	2022-23 Projected Totals
6057	Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	465,000.00
6266	Educator Effectiveness, FY 2021-22	138,886.00
6300	Lottery: Instructional Materials	61,877.00
6371	CalWORKs for ROCP or Adult Education	35,874.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	99,684.00
6537	Special Ed: Learning Recovery Support	39,720.00
7412	A-G Access/Success Grant	75,000.00
7425	Expanded Learning Opportunities (ELO) Grant	325,470.00
7430	COVID Mitigation for Counties	5,001.00
7810	Other Restricted State	217,734.00
9010	Other Restricted Local	9,372,203.00
Total, Restricted Balance		10,836,449.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,380,364.00	13,395,896.00	12,402,683.18	13,395,896.00	0.00	0.0%
3) Other State Revenue		8300-8599	20,079,378.00	20,485,210.00	13,963,906.63	20,726,496.00	241,286.00	1.2%
4) Other Local Revenue		8600-8799	294,825.00	302,820.00	46,628.29	302,820.00	0.00	0.0%
5) TOTAL, REVENUES			33,754,567.00	34,183,926.00	26,413,218.10	34,425,212.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,515,768.00	1,699,402.00	419,688.38	1,756,470.00	(57,068.00)	-3.4%
2) Classified Salaries		2000-2999	2,105,217.00	2,047,557.00	653,352.09	2,138,645.00	(91,088.00)	-4.4%
3) Employee Benefits		3000-3999	2,476,129.00	2,534,454.00	619,835.09	2,611,660.00	(77,206.00)	-3.0%
4) Books and Supplies		4000-4999	169,798.00	289,328.00	68,246.17	294,428.00	(5,100.00)	-1.8%
5) Services and Other Operating Expenditures		5000-5999	25,108,626.00	25,233,118.00	6,569,553.79	25,228,723.00	4,395.00	0.0%
6) Capital Outlay		6000-6999	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,543,906.00	2,572,756.00	0.00	2,587,975.00	(15,219.00)	-0.6%
9) TOTAL, EXPENDITURES			33,924,444.00	34,381,615.00	8,330,675.52	34,622,901.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(169,877.00)	(197,689.00)	18,082,542.58	(197,689.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	372,023.00	372,023.00	0.00	372,023.00	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			372,023.00	372,023.00	0.00	372,023.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			202,146.00	174,334.00	18,082,542.58	174,334.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,243,851.00	2,951,238.00		2,959,037.00	7,799.00	0.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,243,851.00	2,951,238.00		2,959,037.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,243,851.00	2,951,238.00		2,959,037.00		
2) Ending Balance, June 30 (E + F1e)			3,445,997.00	3,125,572.00		3,133,371.00		
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	1,758,524.00	1,921,726.00		1,929,527.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,687,473.00	1,203,846.00		1,203,844.00		
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	657,959.00	672,959.00	0.00	672,959.00	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	12,722,405.00	12,722,937.00	12,402,683.18	12,722,937.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			13,380,364.00	13,395,896.00	12,402,683.18	13,395,896.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	23,372.00	23,372.00	0.00	23,372.00	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	2,705,545.00	2,705,545.00	1,246,570.00	2,705,545.00	0.00	0.0%
All Other State Revenue	All Other	8590	17,350,461.00	17,756,293.00	12,717,336.63	17,997,579.00	241,286.00	1.4%
TOTAL, OTHER STATE REVENUE			20,079,378.00	20,485,210.00	13,963,906.63	20,726,496.00	241,286.00	1.2%
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	22,432.00	22,432.00	46,628.29	22,432.00	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	89,763.00	89,763.00	0.00	89,763.00	0.00	0.0%
All Other Fees and Contracts		8689	182,630.00	190,625.00	0.00	190,625.00	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			294,825.00	302,820.00	46,628.29	302,820.00	0.00	0.0%
TOTAL, REVENUES			33,754,567.00	34,183,926.00	26,413,218.10	34,425,212.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	897,538.00	875,904.00	174,504.58	875,904.00	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	269,611.00	263,772.00	90,783.40	320,840.00	(57,068.00)	-21.6%
Other Certificated Salaries		1900	348,619.00	559,726.00	154,400.40	559,726.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,515,768.00	1,699,402.00	419,688.38	1,756,470.00	(57,068.00)	-3.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	82,361.00	77,735.00	24,986.32	77,735.00	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)
Classified Supervisors' and Administrators' Salaries		2300	320,595.00	262,768.00	100,240.52	262,768.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	730,037.00	740,183.00	244,718.75	740,183.00	0.00	0.0%
Other Classified Salaries		2900	972,224.00	966,871.00	283,406.50	1,057,959.00	(91,088.00)	-9.4%
TOTAL, CLASSIFIED SALARIES			2,105,217.00	2,047,557.00	653,352.09	2,138,645.00	(91,088.00)	-4.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	343,913.00	403,142.00	73,109.70	452,060.00	(48,918.00)	-12.1%
PERS		3201-3202	588,417.00	567,126.00	172,735.66	590,236.00	(23,110.00)	-4.1%
OASDI/Medicare/Alternative		3301-3302	70,285.00	73,225.00	15,478.27	75,374.00	(2,149.00)	-2.9%
Health and Welfare Benefits		3401-3402	1,365,996.00	1,379,351.00	323,902.84	1,379,351.00	0.00	0.0%
Unemployment Insurance		3501-3502	17,762.00	18,745.00	5,300.44	19,487.00	(742.00)	-4.0%
Workers' Compensation		3601-3602	54,629.00	58,766.00	16,356.98	61,053.00	(2,287.00)	-3.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	35,127.00	34,099.00	12,951.20	34,099.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,476,129.00	2,534,454.00	619,835.09	2,611,660.00	(77,206.00)	-3.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	110,249.00	206,797.00	49,440.20	210,897.00	(4,100.00)	-2.0%
Noncapitalized Equipment		4400	35,835.00	49,817.00	11,222.93	50,817.00	(1,000.00)	-2.0%
Food		4700	23,714.00	32,714.00	7,583.04	32,714.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			169,798.00	289,328.00	68,246.17	294,428.00	(5,100.00)	-1.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	92,600.00	172,460.00	0.00	172,460.00	0.00	0.0%
Travel and Conferences		5200	46,445.00	58,138.00	11,810.31	58,138.00	0.00	0.0%
Dues and Memberships		5300	13,665.00	21,640.00	12,875.00	21,640.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,656.00	12,706.00	2,941.42	12,706.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	55,718.00	77,944.00	26,505.23	78,194.00	(250.00)	-0.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	40,236.00	37,463.00	8,107.98	37,463.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	24,833,299.00	24,832,820.00	6,502,432.44	24,828,175.00	4,645.00	0.0%
Communications		5900	16,007.00	19,947.00	4,881.41	19,947.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,108,626.00	25,233,118.00	6,569,553.79	25,228,723.00	4,395.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	5,000.00	5,000.00	0.00	5,000.00	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			5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	2,543,906.00	2,572,756.00	0.00	2,587,975.00	(15,219.00)	-0.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,543,906.00	2,572,756.00	0.00	2,587,975.00	(15,219.00)	-0.6%
TOTAL, EXPENDITURES			33,924,444.00	34,381,615.00	8,330,675.52	34,622,901.00		
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	372,023.00	372,023.00	0.00	372,023.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			372,023.00	372,023.00	0.00	372,023.00	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)			372,023.00	372,023.00	0.00	372,023.00		

Resource	Description	2022-23 Projected Totals
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	93,719.00
5059	Child Development: ARP California State Preschool Program One-time Stipend	266,800.00
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Centers and Family Day Care Homes (Meal Reimbursements)	13,248.00
5340	Child Nutrition: CCFP Cash in Lieu of Commodities	189.00
6130	Child Development: Center-Based Reserve Account	358,248.00
6132	Child Development: Alternative Payment Reserve Account for Department of Social Services Programs	204,626.00
7810	Other Restricted State	67,644.00
9010	Other Restricted Local	925,053.00
Total, Restricted Balance		1,929,527.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	44,820.00	44,820.00	0.00	44,820.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			44,820.00	44,820.00	0.00	44,820.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	38,800.00	38,800.00	0.00	38,800.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			38,800.00	38,800.00	0.00	38,800.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,020.00	6,020.00	0.00	6,020.00		
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	6,020.00	6,020.00	0.00	6,020.00	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			(6,020.00)	(6,020.00)	0.00	(6,020.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	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								
Forest Reserve Funds		8260	6,020.00	6,020.00	0.00	6,020.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	38,800.00	38,800.00	0.00	38,800.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			44,820.00	44,820.00	0.00	44,820.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			44,820.00	44,820.00	0.00	44,820.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	38,800.00	38,800.00	0.00	38,800.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			38,800.00	38,800.00	0.00	38,800.00	0.00	0.0%
TOTAL, EXPENDITURES			38,800.00	38,800.00	0.00	38,800.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	6,020.00	6,020.00	0.00	6,020.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,020.00	6,020.00	0.00	6,020.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,933,799.00	11,933,800.00		11,933,799.00	(1.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,933,799.00	11,933,800.00		11,933,799.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,933,799.00	11,933,800.00		11,933,799.00		
2) Ending Balance, June 30 (E + F1e)			10,933,799.00	11,933,800.00		11,933,799.00		
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	10,933,799.00	11,933,800.00		11,933,799.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	108,919.00	108,919.00	6,551.11	108,919.00	0.00	0.0%
5) TOTAL, REVENUES			108,919.00	108,919.00	6,551.11	108,919.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,000.00	29,600.00	17,685.00	29,600.00	0.00	0.0%
6) Capital Outlay		6000-6999	649,000.00	813,215.00	106,436.88	818,915.00	(5,700.00)	-0.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			659,000.00	842,815.00	124,121.88	848,515.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(550,081.00)	(733,896.00)	(117,570.77)	(739,596.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,473,870.00	2,473,870.00	0.00	2,473,870.00	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			2,473,870.00	2,473,870.00	0.00	2,473,870.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,923,789.00	1,739,974.00	(117,570.77)	1,734,274.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,522,743.00	27,483,751.00		27,483,750.00	(1.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,522,743.00	27,483,751.00		27,483,750.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,522,743.00	27,483,751.00		27,483,750.00		
2) Ending Balance, June 30 (E + F1e)			29,446,532.00	29,223,725.00		29,218,024.00		
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) Legally Restricted Balance		9740	205,402.00	109,476.00		109,477.00		
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	29,241,130.00	29,114,249.00		29,108,547.00		
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								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	106,900.00	106,900.00	0.00	106,900.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,019.00	2,019.00	1.11	2,019.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	6,550.00	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			108,919.00	108,919.00	6,551.11	108,919.00	0.00	0.0%
TOTAL, REVENUES			108,919.00	108,919.00	6,551.11	108,919.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%

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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	23,400.00	15,900.00	23,400.00	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	6,200.00	1,785.00	6,200.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,000.00	29,600.00	17,685.00	29,600.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	16,933.00	2,580.02	16,933.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	250,000.00	397,282.00	103,856.86	402,982.00	(5,700.00)	-1.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	399,000.00	399,000.00	0.00	399,000.00	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			649,000.00	813,215.00	106,436.88	818,915.00	(5,700.00)	-0.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			659,000.00	842,815.00	124,121.88	848,515.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	2,473,870.00	2,473,870.00	0.00	2,473,870.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,473,870.00	2,473,870.00	0.00	2,473,870.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			2,473,870.00	2,473,870.00	0.00	2,473,870.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	109,477.00
Total, Restricted Balance		109,477.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,821,794.00	5,821,794.00	166,218.32	6,204,857.00	383,063.00	6.6%
5) TOTAL, REVENUES			5,821,794.00	5,821,794.00	166,218.32	6,204,857.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	21,600.00	24,700.00	5,567.69	21,600.00	3,100.00	12.6%
5) Services and Other Operating Expenses		5000-5999	7,202,187.00	7,949,087.00	3,057,653.15	7,174,299.00	774,788.00	9.7%
6) Depreciation and Amortization		6000-6999	2,972.00	2,972.00	2,971.42	2,972.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			7,226,759.00	7,976,759.00	3,066,192.26	7,198,871.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(1,404,965.00)	(2,154,965.00)	(2,899,973.94)	(994,014.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,404,965.00)	(2,154,965.00)	(2,899,973.94)	(994,014.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	15,933,968.00	16,698,731.00		16,698,730.00	(1.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			15,933,968.00	16,698,731.00		16,698,730.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			15,933,968.00	16,698,731.00		16,698,730.00		
2) Ending Net Position, June 30 (E + F1e)			14,529,003.00	14,543,766.00		15,704,716.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		7,429.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	14,529,003.00	14,543,766.00		15,697,287.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	102,532.00	102,532.00	63,545.64	102,532.00	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								
In-District Premiums/Contributions		8674	5,719,262.00	5,719,262.00	102,672.68	6,102,325.00	383,063.00	6.7%
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			5,821,794.00	5,821,794.00	166,218.32	6,204,857.00	383,063.00	6.6%
TOTAL, REVENUES			5,821,794.00	5,821,794.00	166,218.32	6,204,857.00		
CERTIFICATED SALARIES								
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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	19,600.00	19,600.00	2,246.94	19,600.00	0.00	0.0%
Noncapitalized Equipment		4400	2,000.00	5,100.00	3,320.75	2,000.00	3,100.00	60.8%
TOTAL, BOOKS AND SUPPLIES			21,600.00	24,700.00	5,567.69	21,600.00	3,100.00	12.6%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	1,240.00	1,240.00	150.00	1,240.00	0.00	0.0%
Insurance		5400-5450	315,331.00	315,331.00	290,599.00	309,959.00	5,372.00	1.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,714.00	8,714.00	1,880.00	8,714.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,250.00	1,250.00	248.37	1,250.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,874,788.00	7,621,688.00	2,764,500.25	6,852,272.00	769,416.00	10.1%
Communications		5900	864.00	864.00	275.53	864.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,202,187.00	7,949,087.00	3,057,653.15	7,174,299.00	774,788.00	9.7%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	2,972.00	2,972.00	2,971.42	2,972.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			2,972.00	2,972.00	2,971.42	2,972.00	0.00	0.0%
TOTAL, EXPENSES			7,226,759.00	7,976,759.00	3,066,192.26	7,198,871.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
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+e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
Total, Restricted Net Position		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	26.50	31.85	31.85	31.85	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	1.26	1.79	1.79	1.79	0.00	0.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	27.76	33.64	33.64	33.64	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools	5.51	8.29	8.29	8.29	0.00	0.0%
b. Special Education-Special Day Class	46.91	47.17	47.17	47.17	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	6.50	6.50	6.50	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)	52.42	61.96	61.96	61.96	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	80.18	95.60	95.60	95.60	0.00	0.0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
5. County Operations Grant ADA	61,828.62	61,122.01	61,122.01	61,122.01	0.00	0.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			34,244,976.00	32,454,854.00	32,676,904.00	31,482,832.00	29,127,709.00	33,106,023.00	37,550,749.00	36,767,298.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		217,633.00	217,633.00	393,127.00	391,739.00	379,738.00	384,783.00	0.00	393,957.00
Property Taxes	8020-8079		199.00	138,351.00	0.00	1,397,528.00	6,012,638.00	12,369,294.00	1,161,314.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	(7,597,789.00)	0.00	0.00
Federal Revenue	8100-8299		131,764.00	28,748.00	265,112.00	288,871.00	(83,948.00)	11,715.00	31,693.00	662,949.00
Other State Revenue	8300-8599		188,673.00	355,532.00	365,415.00	2,689,599.00	(491,708.00)	1,249,487.00	613,763.00	0.00
Other Local Revenue	8600-8799		2,337,521.00	1,223,766.00	2,140,701.00	2,236,081.00	2,226,767.00	2,006,673.00	608,175.00	2,655,577.00
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									
TOTAL RECEIPTS			2,875,790.00	1,964,030.00	3,164,355.00	7,003,818.00	8,043,487.00	8,424,163.00	2,414,945.00	3,712,483.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		591,347.00	646,759.00	1,200,234.00	1,216,879.00	1,165,529.00	1,171,270.00	1,170,603.00	1,337,563.00
Classified Salaries	2000-2999		925,905.00	1,215,134.00	1,222,999.00	1,242,580.00	1,181,732.00	1,278,414.00	1,199,726.00	1,364,734.00
Employee Benefits	3000-3999		697,282.00	896,444.00	1,182,662.00	1,170,686.00	1,078,279.00	1,091,720.00	1,092,951.00	1,315,596.00
Books and Supplies	4000-4999		38,068.00	70,424.00	83,941.00	85,709.00	60,935.00	80,856.00	59,348.00	36,108.00
Services	5000-5999		1,332,634.00	699,970.00	636,703.00	1,035,251.00	1,500,311.00	459,861.00	568,012.00	1,090,443.00
Capital Outlay	6000-6599		0.00	4,351.00	0.00	2,789.00	0.00	35,777.00	0.00	0.00
Other Outgo	7000-7499		60,173.00	16,705.00	30,069.00	30,069.00	56,950.00	26,742.00	0.00	13,406.00
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									
TOTAL DISBURSEMENTS			3,645,409.00	3,549,787.00	4,356,608.00	4,783,963.00	5,043,736.00	4,144,640.00	4,090,640.00	5,157,850.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		760,021.00	3,041,783.00	234,691.00	142,398.00	947,667.00	122,183.00	137,859.00	81,810.00
Due From Other Funds	9310		0.00	2,114.00	0.00	2,324,933.00				
Stores	9320									
Prepaid Expenditures	9330		25,972.00	327.00						
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	785,993.00	3,044,224.00	234,691.00	2,467,331.00	947,667.00	122,183.00	137,859.00	81,810.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		939,483.00	1,106,710.00	37,453.00	961,196.00	14,247.00	(57.00)	109.00	201.00
Due To Other Funds	9610					3,394,609.00				
Current Loans	9640		585,940.00							
Unearned Revenues	9650		281,073.00	129,707.00	199,057.00	2,686,504.00	(45,143.00)	(42,963.00)	(754,494.00)	0.00
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	1,806,496.00	1,236,417.00	236,510.00	7,042,309.00	(30,896.00)	(43,020.00)	(754,385.00)	201.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(1,020,503.00)	1,807,807.00	(1,819.00)	(4,574,978.00)	978,563.00	165,203.00	892,244.00	81,609.00
E. NET INCREASE/DECREASE (B - C + D)			(1,790,122.00)	222,050.00	(1,194,072.00)	(2,355,123.00)	3,978,314.00	4,444,726.00	(783,451.00)	(1,363,758.00)
F. ENDING CASH (A + E)			32,454,854.00	32,676,904.00	31,482,832.00	29,127,709.00	33,106,023.00	37,550,749.00	36,767,298.00	35,403,540.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		35,403,540.00	34,103,662.00	38,662,254.00	38,955,378.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	389,427.00	393,957.00	393,957.00	395,226.00	274,868.00		4,226,045.00	4,226,045.00
Property Taxes	8020-8079	0.00	13,472,591.00	926,131.00	2,107,561.00	477,474.00		38,063,081.00	38,063,081.00
Miscellaneous Funds	8080-8099	0.00	(7,198,012.00)	0.00	(2,432,556.00)	(1,899.00)		(17,230,256.00)	(17,230,256.00)
Federal Revenue	8100-8299	2,217.00	76,284.00	194,579.00	212,979.00	666,023.00		2,488,986.00	2,488,986.00
Other State Revenue	8300-8599	509,859.00	165,420.00	1,485,127.00	1,906,168.00	1,553,629.00		10,590,964.00	10,590,964.00
Other Local Revenue	8600-8799	3,132,685.00	2,992,447.00	2,656,441.00	2,365,431.00	4,542,953.00		31,125,218.00	31,125,218.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	6,020.00	0.00		6,020.00	6,020.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		4,034,188.00	9,902,687.00	5,656,235.00	4,560,829.00	7,513,048.00	0.00	69,270,058.00	69,270,058.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,353,088.00	1,383,095.00	1,420,503.00	1,607,305.00	894,070.00		15,158,245.00	15,158,245.00
Classified Salaries	2000-2999	1,460,805.00	1,421,130.00	1,438,403.00	1,750,885.00	901,235.00		16,603,682.00	16,603,682.00
Employee Benefits	3000-3999	1,320,199.00	1,332,708.00	1,365,278.00	3,128,468.00	1,122,815.00		16,795,088.00	16,795,088.00
Books and Supplies	4000-4999	74,500.00	72,889.00	64,178.00	270,663.00	379,165.00		1,376,784.00	1,376,784.00
Services	5000-5999	1,158,599.00	1,110,780.00	1,159,121.00	3,256,580.00	638,643.00		14,646,908.00	14,646,908.00
Capital Outlay	6000-6599	26,691.00	3,531.00	2,110.00	12,935.00	78,450.00		166,634.00	166,634.00
Other Outgo	7000-7499	21,471.00	24,478.00	0.00	6,199,918.00	(1,937,321.00)		4,542,660.00	4,542,660.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	2,845,893.00		2,845,893.00	2,845,893.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		5,415,353.00	5,348,611.00	5,449,593.00	16,226,754.00	4,922,950.00	0.00	72,135,894.00	72,135,894.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	81,327.00	1,034.00	86,391.00	0.00			5,637,164.00	
Due From Other Funds	9310							2,327,047.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							26,299.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	0.00
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		81,327.00	1,034.00	86,391.00	0.00	0.00	0.00	7,990,510.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	40.00	(3,482.00)	(91.00)	(8,206,034.00)			(5,150,225.00)	
Due To Other Funds	9610							3,394,609.00	
Current Loans	9640							585,940.00	
Unearned Revenues	9650	0.00	0.00	0.00	0.00			2,453,741.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		40.00	(3,482.00)	(91.00)	(8,206,034.00)	0.00	0.00	1,284,065.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		81,287.00	4,516.00	86,482.00	8,206,034.00	0.00	0.00	6,706,445.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,299,878.00)	4,558,592.00	293,124.00	(3,459,891.00)	2,590,098.00	0.00	3,840,609.00	(2,865,836.00)
F. ENDING CASH (A + E)		34,103,662.00	38,662,254.00	38,955,378.00	35,495,487.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								38,085,585.00	

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)
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)		61,122.01	0.00%	61,122.01	0.00%	61,122.01
(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	24,872,769.00	5.38%	26,210,924.00	4.02%	27,264,603.00
2. Federal Revenues	8100-8299	381,481.00	0.00%	381,481.00	0.00%	381,481.00
3. Other State Revenues	8300-8599	134,039.00	5.38%	141,250.00	4.02%	146,928.00
4. Other Local Revenues	8600-8799	1,715,972.00	1.00%	1,733,132.00	1.00%	1,750,463.00
5. Other Financing Sources						
a. Transfers In	8900-8929	6,020.00	0.00%	6,020.00	0.00%	6,020.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(952,345.00)	0.00%	(952,345.00)	0.00%	(952,345.00)
6. Total (Sum lines A1 thru A5c)		26,157,936.00	5.21%	27,520,462.00	3.91%	28,597,150.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,558,721.00		3,767,319.00
b. Step & Column Adjustment				63,701.00		62,537.00
c. Cost-of-Living Adjustment				144,897.00		153,960.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,558,721.00	5.86%	3,767,319.00	5.75%	3,983,816.00
2. Classified Salaries						
a. Base Salaries				8,637,318.00		9,162,467.00
b. Step & Column Adjustment				172,746.00		144,767.00
c. Cost-of-Living Adjustment				352,403.00		374,151.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,637,318.00	6.08%	9,162,467.00	5.66%	9,681,385.00
3. Employee Benefits	3000-3999	5,766,387.00	7.72%	6,211,627.00	6.58%	6,620,170.00
4. Books and Supplies	4000-4999	895,746.00	(44.66%)	495,746.00	0.00%	495,746.00
5. Services and Other Operating Expenditures	5000-5999	3,506,549.00	0.00%	3,506,549.00	0.00%	3,506,549.00
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	6,781,185.00	12.19%	7,607,811.00	0.00%	7,607,811.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(5,271,843.00)	2.15%	(5,385,407.00)	2.26%	(5,507,113.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,845,893.00	(86.93%)	372,023.00	0.00%	372,023.00
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)		26,719,956.00	(3.67%)	25,738,135.00	3.97%	26,760,387.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(562,020.00)		1,782,327.00		1,836,763.00
D. FUND BALANCE						
1.Net Beginning Fund Balance(Form 01I, line F1e)		9,073,808.00		8,511,788.00		10,294,115.00
2. Ending Fund Balance (Sum lines C and D1)		8,511,788.00		10,294,115.00		12,130,878.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				

Description	Object Codes	Projected Year Totals (Form 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	6,590,740.00		6,590,740.00		6,590,740.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,916,048.00		2,192,274.00		2,284,726.00
2. Unassigned/Unappropriated	9790	0.00		1,506,101.00		3,250,412.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		8,511,788.00		10,294,115.00		12,130,878.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,916,048.00		2,192,274.00		2,284,726.00
c. Unassigned/Unappropriated	9790	0.00		1,506,101.00		3,250,412.00
(Enter other reserve projections in Columns C and E for subsequent						
years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,933,799.00		11,933,799.00		11,933,799.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		13,849,847.00		15,632,174.00		17,468,937.00

F. ASSUMPTIONS

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

REVENUES: LCFF/Revenue Limit Sources increased. No change projected in unrestricted Federal Revenues. Other State Revenues include 5.38% increase in 2023-24 and 4.02% increase in 2024-25. Local Revenues include 1% increases in each of the two subsequent years reflecting prior year trends. EXPENDITURES: Certificated Salaries include a 1.79% step and column increase in 2023-24 and 1.66% in 2024-25. Classified Salaries include a 2% step and column increase in 2023-24 and 1.58% in 2024-25. Certificated and Classified Salaries calculated with a COLA of 5% in 2022-23, 4% in 2023-24 and 4.02% in 2024-25. STRS rate of 19.10% in all three years is included. PERS rates of 25.37% in 2022-23, 25.20% in 2023-24, and 24.60% in 2024-25 are included. Health and Welfare increases are projected at 10% in each of the two subsequent years. Other statutory benefits rates are not projected to change.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	186,101.00	5.38%	196,113.00	4.02%	203,997.00
2. Federal Revenues	8100-8299	2,107,505.00	0.00%	2,107,505.00	0.00%	2,107,505.00
3. Other State Revenues	8300-8599	10,456,925.00	5.38%	11,019,508.00	4.02%	11,462,492.00
4. Other Local Revenues	8600-8799	29,409,246.00	1.00%	29,703,338.00	1.00%	30,000,371.00
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	952,345.00	0.00%	952,345.00	0.00%	952,345.00
6. Total (Sum lines A1 thru A5c)		43,112,122.00	2.01%	43,978,809.00	1.70%	44,726,710.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,599,524.00		12,279,441.00
b. Step & Column Adjustment				207,631.00		203,839.00
c. Cost-of-Living Adjustment				472,286.00		501,828.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,599,524.00	5.86%	12,279,441.00	5.75%	12,985,108.00
2. Classified Salaries						
a. Base Salaries				7,966,364.00		8,450,719.00
b. Step & Column Adjustment				159,327.00		133,521.00
c. Cost-of-Living Adjustment				325,028.00		345,086.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,966,364.00	6.08%	8,450,719.00	5.66%	8,929,326.00
3. Employee Benefits	3000-3999	11,028,701.00	7.35%	11,839,214.00	6.36%	12,592,712.00
4. Books and Supplies	4000-4999	481,038.00	0.00%	481,038.00	0.00%	481,038.00
5. Services and Other Operating Expenditures	5000-5999	11,140,359.00	0.00%	11,140,359.00	0.00%	11,140,359.00
6. Capital Outlay	6000-6999	166,634.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	349,450.00	0.00%	349,450.00	0.00%	349,450.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,683,868.00	4.23%	2,797,432.00	4.35%	2,919,138.00
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)		45,415,938.00	4.23%	47,337,653.00	4.35%	49,397,131.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,303,816.00)		(3,358,844.00)		(4,670,421.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		13,140,265.00		10,836,449.00		7,477,605.00
2. Ending Fund Balance (Sum lines C and D1)		10,836,449.00		7,477,605.00		2,807,184.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	10,836,449.00		7,477,605.00		2,807,184.00
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		10,836,449.00		7,477,605.00		2,807,184.00
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.

REVENUES: LCFF/Revenue Limit Sources increased. No change projected in restricted Federal Revenues. Other State Revenues include 5.38% increase in 2023-24 and 4.02% increase in 2024-25. Local Revenues include1% increases in each of the two subsequent years reflecting prior year trends. EXPENDITURES: Certificated Salaries include a 1.79% step and column increase in 2023-24 and 1.66% in 2024-25. Classified Salaries include a 2% step and column increase in 2023-24 and 1.58% in 2024-25. Certificated and Classified Salaries calculated with a COLA of 5% in 2022-23, 4% in 2023-24 and 4.02% in 2024-25. STRS rate of 19.10% in all three years is included. PERS rates of 25.37% in 2022-23, 25.20% in 2023-24, and 24.60% in 2024-25 are included. Health and Welfare increases are projected at 10% in each of the two subsequent years. Other statutory benefits rates are not projected to change.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		61,122.01	0.00%	61,122.01	0.00%	61,122.01
(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	25,058,870.00	5.38%	26,407,037.00	4.02%	27,468,600.00
2. Federal Revenues	8100-8299	2,488,986.00	0.00%	2,488,986.00	0.00%	2,488,986.00
3. Other State Revenues	8300-8599	10,590,964.00	5.38%	11,160,758.00	4.02%	11,609,420.00
4. Other Local Revenues	8600-8799	31,125,218.00	1.00%	31,436,470.00	1.00%	31,750,834.00
5. Other Financing Sources						
a. Transfers In	8900-8929	6,020.00	0.00%	6,020.00	0.00%	6,020.00
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)		69,270,058.00	3.22%	71,499,271.00	2.55%	73,323,860.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				15,158,245.00		16,046,760.00
b. Step & Column Adjustment				271,332.00		266,376.00
c. Cost-of-Living Adjustment				617,183.00		655,788.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,158,245.00	5.86%	16,046,760.00	5.75%	16,968,924.00
2. Classified Salaries						
a. Base Salaries				16,603,682.00		17,613,186.00
b. Step & Column Adjustment				332,073.00		278,288.00
c. Cost-of-Living Adjustment				677,431.00		719,237.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	16,603,682.00	6.08%	17,613,186.00	5.66%	18,610,711.00
3. Employee Benefits	3000-3999	16,795,088.00	7.48%	18,050,841.00	6.44%	19,212,882.00
4. Books and Supplies	4000-4999	1,376,784.00	(29.05%)	976,784.00	0.00%	976,784.00
5. Services and Other Operating Expenditures	5000-5999	14,646,908.00	0.00%	14,646,908.00	0.00%	14,646,908.00
6. Capital Outlay	6000-6999	166,634.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,130,635.00	11.59%	7,957,261.00	0.00%	7,957,261.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,587,975.00)	0.00%	(2,587,975.00)	0.00%	(2,587,975.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,845,893.00	(86.93%)	372,023.00	0.00%	372,023.00
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)		72,135,894.00	1.30%	73,075,788.00	4.22%	76,157,518.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,865,836.00)		(1,576,517.00)		(2,833,658.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		22,214,073.00		19,348,237.00		17,771,720.00
2. Ending Fund Balance (Sum lines C and D1)		19,348,237.00		17,771,720.00		14,938,062.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	10,836,449.00		7,477,605.00		2,807,184.00
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	6,590,740.00		6,590,740.00		6,590,740.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,916,048.00		2,192,274.00		2,284,726.00
2. Unassigned/Unappropriated	9790	0.00		1,506,101.00		3,250,412.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		19,348,237.00		17,771,720.00		14,938,062.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,916,048.00		2,192,274.00		2,284,726.00
c. Unassigned/Unappropriated	9790	0.00		1,506,101.00		3,250,412.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	11,933,799.00		11,933,799.00		11,933,799.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		13,849,847.00		15,632,174.00		17,468,937.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		19.20%		21.39%		22.94%
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)		72,135,894.00		73,075,788.00		76,157,518.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		72,135,894.00		73,075,788.00		76,157,518.00
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)		72,135,894.00		73,075,788.00		76,157,518.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		3%		3%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,164,076.82		2,192,273.64		1,523,150.36
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		664,000.00		664,000.00		2,240,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,164,076.82		2,192,273.64		2,240,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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 MYPI exists, County Operations Grant ADA will be extracted for the two subsequent years; otherwise enter this data. First Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

Program / Fiscal Year	Estimated Funded ADA Budget Adoption Budget (Form 01CS, Item 1B-2)	Estimated Funded ADA First Interim Projected Year Totals (Form AI) (Form MYPI)	Percent Change	Status
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2022-23)	27.76	33.64	21.2%	Not Met
1st Subsequent Year (2023-24)	27.76	33.64	21.2%	Not Met
2nd Subsequent Year (2024-25)	27.76	33.64	21.2%	Not Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2022-23)	52.42	61.96	18.2%	Not Met
1st Subsequent Year (2023-24)	52.42	61.96	18.2%	Not Met
2nd Subsequent Year (2024-25)	52.42	61.96	18.2%	Not Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2022-23)	61,828.62	61,122.01	-1.1%	Met
1st Subsequent Year (2023-24)	61,828.62	61,122.01	-1.1%	Met
2nd Subsequent Year (2024-25)	61,828.62	61,122.01	-1.1%	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)

The 2022-23 First Interim budget is using the latest ADA which is 2021-22 P-Annual ADA and includes updated ADA for Extended School Year (ESY).

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.

	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			
Fiscal Year	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2022-23)	41,537,745.00	42,290,673.00	1.8%	Met
1st Subsequent Year (2023-24)	41,537,745.00	42,444,146.00	2.2%	Not Met
2nd Subsequent Year (2024-25)	41,537,745.00	42,564,992.00	2.5%	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)

At Adopted Budget projection period, the County Education Office was in a Hold Harmless status for LCFF funding. The State revision to LCFF funding increased our projected revenue.

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.

	Salaries and Benefits			
	Budget Adoption (Form 01, Objects 1000-3999)	First Interim Projected Year Totals (Form 01I, Objects 1000-3999)		
Fiscal Year	(Form 01CS, Item 3B)	(Form MYPI, Lines B1-B3)	Percent Change	Status
Current Year (2022-23)	47,483,301.00	48,557,015.00	2.3%	Met
1st Subsequent Year (2023-24)	48,892,803.00	51,710,787.00	5.8%	Not Met
2nd Subsequent Year (2024-25)	51,577,076.00	54,792,517.00	6.2%	Not Met

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

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

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

Explanation:
(required if NOT met)

Changes in salaries and benefits from Adopted to First Interim are due to 2023-24 COLA originally negotiated at 0% has been renegotiated to 4% with a related increase in benefits. This compounds into 2024-25 in addition to a change in projected COLA from 3.64% to 4.02% with a related increase in benefits.

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)	1,862,175.00	2,488,986.00	33.7%	Yes
1st Subsequent Year (2023-24)	1,862,175.00	2,488,986.00	33.7%	Yes
2nd Subsequent Year (2024-25)	1,862,175.00	2,488,986.00	33.7%	Yes

Explanation: (required if Yes)
CDPH Workforce Development grant received in 2022-23 $450,574, ELO-G ESSER II and III grants received in 2022-23 $238,164 and continuing in the two subsequent years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	10,296,191.00	10,590,964.00	2.9%	No
1st Subsequent Year (2023-24)	10,667,883.00	11,160,758.00	4.6%	No
2nd Subsequent Year (2024-25)	11,056,194.00	11,609,420.00	5.0%	Yes

Explanation: (required if Yes)
State Revenue was originally projected with a 3.61% COLA for 2023-24 and 3.64% COLA for 2024-25. For First Interim, the COLAS have been revised to 5.38% for 2023-24 and 4.02% for 2024-25.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	29,835,157.00	31,125,218.00	4.3%	No
1st Subsequent Year (2023-24)	30,133,508.00	31,436,470.00	4.3%	No
2nd Subsequent Year (2024-25)	30,434,843.00	31,750,834.00	4.3%	No

Explanation: (required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	737,698.00	1,376,784.00	86.6%	Yes
1st Subsequent Year (2023-24)	737,698.00	976,784.00	32.4%	Yes
2nd Subsequent Year (2024-25)	737,698.00	976,784.00	32.4%	Yes

Explanation: (required if Yes)
Special Education Technology and other noncapitalized equipment $87,860, Expenditure contingencies 2022-23 $400,000, Supplies $32,644, ARP IDEA Part B grants $35,731, Unrestricted General Fund non-capitalized equipment $37,167, CTE CTEIG grant $11,914.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	13,519,553.00	14,646,908.00	8.3%	Yes
1st Subsequent Year (2023-24)	13,519,553.00	14,646,908.00	8.3%	Yes
2nd Subsequent Year (2024-25)	13,519,553.00	14,646,908.00	8.3%	Yes

Explanation: (required if Yes)
The majority of the increase is in object 5100 Subagreements for Services - Special Education $455,710 for NPS agencies due to inability to fill positions, CTE Strong Workforce Program $407,726 for grants to districts. There is also increased Professional Services independent contractor costs for the CDPH Workforce Development Grant $125,361, artist contracts for Children's Creative Project program $108,611, Promotora costs for the Health Linkages program $63,500.

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)	41,993,523.00	44,205,168.00	5.3%	Not Met
1st Subsequent Year (2023-24)	42,663,566.00	45,086,214.00	5.7%	Not Met
2nd Subsequent Year (2024-25)	43,353,212.00	45,849,240.00	5.8%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2022-23)	14,257,251.00	16,023,692.00	12.4%	Not Met
1st Subsequent Year (2023-24)	14,257,251.00	15,623,692.00	9.6%	Not Met
2nd Subsequent Year (2024-25)	14,257,251.00	15,623,692.00	9.6%	Not Met

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

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

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

Explanation: Federal Revenue (linked from 4A if NOT met)	CDPH Workforce Development grant received in 2022-23 $450,574, ELO-G ESSER II and III grants received in 2022-23 $238,164 and continuing in the two subsequent years.
Explanation: Other State Revenue (linked from 4A if NOT met)	State Revenue was originally projected with a 3.61% COLA for 2023-24 and 3.64% COLA for 2024-25. For First Interim, the COLAS have been revised to 5.38% for 2023-24 and 4.02% for 2024-25.
Explanation: Other Local Revenue (linked from 4A if NOT met)	

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)	Special Education Technology and other noncapitalized equipment $87,860, Expenditure contingencies 2022-23 $400,000, Supplies $32,644, ARP IDEA Part B grants $35,731, Unrestricted General Fund non-capitalized equipment $37,167, CTE CTEIG grant $11,914.
Explanation: Services and Other Exps (linked from 4A if NOT met)	The majority of the increase is in object 5100 Subagreements for Services - Special Education $455,710 for NPS agencies due to inability to fill positions, CTE Strong Workforce Program $407,726 for grants to districts. There is also increased Professional Services independent contractor costs for the CDPH Workforce Development Grant $125,361, artist contracts for Children's Creative Project program $108,611, Promotora costs for the Health Linkages program $63,500.

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	809,326.20	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:

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

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

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 reserves[1] as a percentage of total expenditures and other financing uses[2] in any of the current fiscal year or two subsequent fiscal years.

[1] Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the 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)	19.2%	21.4%	22.9%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	6.4%	7.1%	7.6%

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):

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223)	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: Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2022-23)	(562,020.00)	26,719,956.00	2.1%	Met
1st Subsequent Year (2023-24)	1,782,327.00	25,738,135.00	N/A	Met
2nd Subsequent Year (2024-25)	1,836,763.00	26,760,387.00	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 01I, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2022-23)	19,348,237.00	Met
1st Subsequent Year (2023-24)	17,771,720.00	Met
2nd Subsequent Year (2024-25)	14,938,062.00	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)	35,495,487.00	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 reserves[1] 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 uses[2]:

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:	72,135,894.00	73,075,788.00	76,157,518.00
County Office's Reserve Standard Percentage Level:	**3%**	**3%**	**2%**

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)	72,135,894.00	73,075,788.00	76,157,518.00
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)	72,135,894.00	73,075,788.00	76,157,518.00
4.	Reserve Standard Percentage Level	3%	3%	2%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	2,164,076.82	2,192,273.64	1,523,150.36
6.	Reserve Standard - by Amount (From percentage level chart above)	664,000.00	664,000.00	2,240,000.00
7.	**County Office's Reserve Standard (Greater of Line A5 or Line A6)**	**2,164,076.82**	**2,192,273.64**	**2,240,000.00**

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		
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,916,048.00	2,192,274.00	2,284,726.00
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	1,506,101.00	3,250,412.00
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)		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)	11,933,799.00	11,933,799.00	11,933,799.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	County Office's Available Reserve Amount (Lines B1 thru B7)	13,849,847.00	15,632,174.00	17,468,937.00
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	19.20%	21.39%	22.94%
	County Office's Reserve Standard (Section 8A, Line 7):	**2,164,076.82**	**2,192,273.64**	**2,240,000.00**
	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)	(1,081,659.00)	(952,345.00)	-12.0%	(129,314.00)	Not Met
1st Subsequent Year (2023-24)	(1,081,659.00)	(952,345.00)	-12.0%	(129,314.00)	Not Met
2nd Subsequent Year (2024-25)	(1,081,659.00)	(952,345.00)	-12.0%	(129,314.00)	Not Met
1b. **Transfers In, County School Service Fund ***					
Current Year (2022-23)	6,020.00	6,020.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	6,020.00	6,020.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	6,020.00	6,020.00	0.0%	0.00	Met
1c. **Transfers Out, County School Service Fund ***					
Current Year (2022-23)	2,845,893.00	2,845,893.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	372,023.00	372,023.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	372,023.00	372,023.00	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 in have decreased due to a lower contribution required from unrestricted Special Education MAA to other restricted Special Education programs.

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 commitments[1] 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.

[1]Include 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) — Yes

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2022
Leases		Fund 01, Object 8972	Fund 01, Objects 7438 & 7439	1,371,231
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:				1,371,231

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	184,236	330,380	327,222	317,008
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	45,113	45,113	45,113	45,113
Other Long-term Commitments (continued):				
Total Annual Payments:	229,349	375,493	372,335	362,121
Has total annual payment increased over prior year (2021-22)		**Yes**	**Yes**	**Yes**

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

DATA ENTRY: Enter an explanation if Yes.

1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation: (required if Yes to increase in total annual payments)	Annual payments for long-term commitments have increased due to GASB 87 reporting.

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

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

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

No

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

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	953,694.00	828,496.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	953,694.00	828,496.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2021	Jun 30, 2022

3 OPEB Contributions

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

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

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)	42,036.00	39,827.00
1st Subsequent Year (2023-24)	19,049.00	17,795.00
2nd Subsequent Year (2024-25)	16,827.00	17,244.00

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

Current Year (2022-23)	0.00	0.00
1st Subsequent Year (2023-24)	0.00	0.00
2nd Subsequent Year (2024-25)	0.00	0.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)	3.00	3.00
1st Subsequent Year (2023-24)	2.00	2.00
2nd Subsequent Year (2024-25)	1.00	1.00

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): Yes

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

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

2 Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	15,669,340.00	16,005,976.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3 Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2022-23)	4,968,690.00	6,102,325.00
1st Subsequent Year (2023-24)	4,968,690.00	6,102,325.00
2nd Subsequent Year (2024-25)	4,968,690.00	6,102,325.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2022-23)	4,968,690.00	6,102,325.00
1st Subsequent Year (2023-24)	4,968,690.00	6,102,325.00
2nd Subsequent Year (2024-25)	4,968,690.00	6,102,325.00

4 Comments:

The SBCEO is a member of, and the fiscal agent for, the Self-Insurance Program for Employees (SIPE) of Santa Barbara County School Districts. This includes 19 school districts, 1 community college, 1 JPA, and the County Superintendent of Schools. Each LEA is represented on the SIPE Board. The SBCEO has no liability for the JPA except for that which is common to all members. Member contributions fund all liabilities of the JPA, including all future liabilities, which are fully accrued. An actuarial report is commissioned annually by the JPA.

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	117.0	122.0	122.0	122.0

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

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

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Nov 03, 2022

3. Period covered by the agreement: Begin Date: Jul 01, 2022 End Date: Jun 30, 2024

4. Salary settlement:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement	388,957	411,699	
% change in salary schedule from prior year (may enter text, such as "Reopener")	Reopener. Added 4% in 2022-23	Reopener. Added 4% in 2023-24	

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

Increased LCFF funding

Negotiations Not Settled

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
6. Amount included for any tentative salary schedule increases			

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	2,019,693	2,221,662	2,443,828
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	5.0%	10.0%	10.0%

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

		Current 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	133,487	175,584	165,730
3.	Percent change in step & column over prior year	1.8%	1.8%	1.7%

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

		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are savings from attrition included in the interim and MYPs?	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

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	136.1	137.1	137.1	137.1

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

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

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting: Nov 03, 2022

3. Period covered by the agreement: Begin Date: Jul 01, 2022 End Date: Jun 30, 2024

4. Salary settlement:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
Multiyear Agreement			
Total cost of salary settlement	250,895	265,425	
% change in salary schedule from prior year (may enter text, such as "Reopener")	Reopener. 4% added in 2022-23	Reopener. 4% added in 2023-24	

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

Increased LCFF funding.

Negotiations Not Settled

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
6. Amount included for any tentative salary schedule increases			

Classified (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	1,575,880	1,733,468	1,906,814
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	5.0%	10.0%	10.0%

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

	Current 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	94,629	129,574	104,472
3. Percent change in step & column over prior year	1.8%	2.0%	1.6%

Classified (Non-management) Attrition (layoffs and retirements)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are savings from attrition included in the interim and MYPs?	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? No

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	71.8	79.1	79.1	79.1

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

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

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

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)?	Yes	Yes	
Total cost of salary settlement	382,987	402,518	
Change in salary schedule from prior year (may enter text, such as "Reopener")	Reopener. 4% added in 2022-23	Reopener. 4% added in 2023-24	

Negotiations Not Settled

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
3. Cost of a one percent increase in salary and statutory benefits			
4. Amount included for any tentative salary schedule increases			

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	1,142,878	1,257,166	1,382,882
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	5.0%	10.0%	10.0%

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 interm and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	108,141	199,833	144,654
3. Percent change in step & column over prior year	1.2%	2.1%	1.2%

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

S9. **Status of Other Funds**

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review. DATA ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

A1.	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?	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?	Yes
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