



## **Santa Barbara County Board of Education Budget Committee Meeting**

May 23, 2022 – 1:15 p.m.  
Virtual meeting, online via Zoom

### **MINUTES**

***The Santa Barbara County Board of Education's Board Budget Committee held this meeting on Monday, May 23, 2022, as a virtual meeting due to the COVID-19 pandemic. Assembly Bill 361 allows local agencies flexibility in conducting public meetings virtually during a declared state of emergency.***

### **UNAPPROVED**

**In Attendance:** Judy Frost, Maggi Daane, Michelle de Werd, Susan Salcido, Bill Ridgeway, Debbie Breck, Nicole Evenson

### **GENERAL FUNCTIONS**

1. Call to order

The meeting was called to order at 1:15 p.m. by Committee Chair Frost.

2. Public comments

None.

### **ACTION ITEMS**

3. Approval of minutes of the meeting held March 1, 2022

Minutes of the meeting held March 1, 2022 were approved.

**MOVED: Mrs. Daane**

**SECONDED: Mrs. de Werd VOTE: Passed 3-0**

4. Review adopted budget and take action for consideration by the full board

Assistant Superintendent of Administrative Services Bill Ridgeway provided an overview of the Governor's May Revise budget. He also reviewed SBCEO's SACS budget forms, which are official state forms, and the PowerPoint presentation he will give about the adopted budget at the full board meeting on June 2, 2022.

Administrator of Internal Services Debbie Breck reviewed the adopted budget

book, which is adopted from the SACS forms into a graphical format to visualize the budget for next year.

Mrs. Daane thanked Mr. Ridgeway and the staff for their efforts.

After reviewing the adopted budget, the committee approved recommending that the full board adopt it.

MOVED: **Mrs. Daane**

SECONDED: **Mrs. de Werd** VOTE: **Passed 3-0**

## **ADJOURNMENT**

### **5. Adjourn**

The meeting was adjourned at 2:43 p.m.

MOVED: **Mrs. Daane**

SECONDED: **Mrs. de Werd** VOTE: **Passed 3-0**





# Santa Barbara County Education Office

4400 Cathedral Oaks Rd, PO Box 6307, Santa Barbara, CA 93160-6307

Telephone: (805) 964-4711 • FAX: (805) 964-4712 • sbceo.org

Susan C. Salcido, Superintendent of Schools

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November 23, 2022

IS-2601

TO: Dr. Susan Salcido, Superintendent  
Board Budget Committee Members

FROM: Bill Ridgeway, Associate Superintendent *BSR*  
Administrative Services

SUBJECT: **2022-23 First Interim Budget Report**

Attached is the 2022-23 First Interim Report and the supporting documents. Please review these documents before our Budget Committee Meeting on Tuesday, November 29, at 2:00 p.m., which will be held in the Santa Barbara County Education Office Board Room at Cathedral Oaks.

I look forward to seeing you then.

BR: rvh  
CC: NE  
Enclousre



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Susan C. Salcido, Superintendent of Schools

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November 23, 2022

IS-2600

TO: Dr. Susan Salcido, Superintendent  
Board Budget Committee Members

FROM: Bill Ridgeway, Associate Superintendent  
Administrative Services

BSR

SUBJECT: **2022-23 First Interim Budget Report**

## **Interim Report Summary Statement:**

The First Interim Budget Report represents all known adjustments to revenue and expenses based on actual transactions and encumbrances to October 31, 2022.

The revised revenue and expenditures presented in the First Interim Budget Report remain consistent with our Adopted Budget plan.

## **General Fund – Total Unrestricted**

### **2022-23 First Interim Report**

#### **2022-23 Beginning Balance**

The 2022-23 Beginning Balance is \$9,073,808. It has increased by \$159,044 over the Adopted Budget projection of \$8,914,764 due to yearend program savings.

#### **Revenue**

Revenue has increased from the Adopted Budget by \$549,807. This is due primarily to a change in the LCFF funding formula for County Education Offices that provided an increase, and an increase in interest projections. These increases were partially offset by a decrease in excess property taxes.

#### **Expenses and Transfers In/Out**

Expenses have decreased by \$257,584 from the Adopted Budget. This is primarily due to a decrease in the Excess Property Tax Transfer, partially offset by an increase in salaries, other operational costs, and indirect costs. Total Other Financing Sources and Uses has decreased by \$129,314 due to a decrease in Special Education Medi-Cal Administration contributions to Direct Service districts for the Extended School Year program.

**General Fund - Total Unrestricted (continued)**

**Deficit Spending**

Deficit Spending is projected at \$562,020 and has decreased by \$936,705 from the Adopted Budget.

**Ending Balance**

The 2022-23 estimated ending balance is \$8,511,788. It has increased by \$1,095,749 due to the adjustments detailed above.

BR:rvh  
CC: NE  
Enclousre

First Interim  
COUNTY OFFICE OF EDUCATION CERTIFICATION OF INTERIM  
REPORT  
For the Fiscal Year 2022-23

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: \_\_\_\_\_  
County Superintendent or Designee

Date: \_\_\_\_\_

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
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the county office have long-term (multi year) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment? • 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
				X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since budget adoption in OPEB liabilities?		X
				X
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since budget adoption in self-insurance liabilities?		X
				X
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)	X	
			X	
			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	

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



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,422,807.00	2,227,748.00	(3,127,871.04)	3,230,198.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,498,725.00)	(1,623,153.00)	(3,127,871.04)	(562,020.00)		
<b>F. FUND BALANCE, RESERVES</b>								
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		



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		
<b>LCFF SOURCES</b>								
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 Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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%
<b>LCFF Transfers</b>								
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%
<b>FEDERAL REVENUE</b>								

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%
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			134,580.00	134,580.00	5,711.37	134,039.00	(541.00)	-0.4%
<b>OTHER LOCAL REVENUE</b>								
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%
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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%
<b>CAPITAL OUTLAY</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
<b>CONTRIBUTIONS</b>								
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)
<b>A. REVENUES</b>								
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>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,004,020.00)	(3,074,775.00)	1,800,099.14	(3,256,161.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,922,361.00)	(2,063,747.00)	1,800,099.14	(2,303,816.00)		
<b>F. FUND BALANCE, RESERVES</b>								
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		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	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%
<b>FEDERAL REVENUE</b>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,480,694.00</b>	<b>1,898,200.00</b>	<b>714,494.96</b>	<b>2,107,505.00</b>	<b>209,305.00</b>	<b>11.0%</b>
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>10,161,611.00</b>	<b>10,267,623.00</b>	<b>3,593,508.12</b>	<b>10,456,925.00</b>	<b>189,302.00</b>	<b>1.8%</b>
<b>OTHER LOCAL REVENUE</b>								
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			28,261,016.00	28,784,011.00	7,585,181.36	29,409,246.00	625,235.00	2.2%
<b>TOTAL, REVENUES</b>			40,089,422.00	41,135,935.00	11,893,184.44	42,159,777.00	1,023,842.00	2.5%
<b>CERTIFICATED SALARIES</b>								
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			11,354,969.00	11,161,771.00	2,686,194.03	11,599,524.00	(437,753.00)	-3.9%
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			7,497,051.00	7,611,362.00	1,988,092.59	7,966,364.00	(355,002.00)	-4.7%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			10,811,180.00	10,850,720.00	2,289,374.83	11,028,701.00	(177,981.00)	-1.6%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			295,492.00	444,271.00	165,622.10	481,038.00	(36,767.00)	-8.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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%
<b>CAPITAL OUTLAY</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(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)
<b>A. REVENUES</b>								
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>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(581,213.00)	(847,027.00)	(1,327,771.90)	(25,963.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,421,086.00)	(3,686,900.00)	(1,327,771.90)	(2,865,836.00)		
<b>F. FUND BALANCE, RESERVES</b>								
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		



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		
<b>LCFF SOURCES</b>								
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 Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	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%
<b>LCFF Transfers</b>								
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%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,862,175.00</b>	<b>2,279,681.00</b>	<b>714,494.96</b>	<b>2,488,986.00</b>	<b>209,305.00</b>	<b>9.2%</b>
<b>OTHER STATE REVENUE</b>								
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>10,296,191.00</b>	<b>10,402,203.00</b>	<b>3,599,219.49</b>	<b>10,590,964.00</b>	<b>188,761.00</b>	<b>1.8%</b>
<b>OTHER LOCAL REVENUE</b>								
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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%
<b>CAPITAL OUTLAY</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
<b>CONTRIBUTIONS</b>								
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)
<b>A. REVENUES</b>								
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>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(169,877.00)	(197,689.00)	18,082,542.58	(197,689.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			202,146.00	174,334.00	18,082,542.58	174,334.00		
<b>F. FUND BALANCE, RESERVES</b>								
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		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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%
<b>TOTAL, REVENUES</b>			33,754,567.00	34,183,926.00	26,413,218.10	34,425,212.00		
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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%
<b>CAPITAL OUTLAY</b>								
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)
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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%
<b>TOTAL, EXPENDITURES</b>			33,924,444.00	34,381,615.00	8,330,675.52	34,622,901.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(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)
<b>A. REVENUES</b>								
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>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,020.00	6,020.00	0.00	6,020.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
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		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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)
<b>A. REVENUES</b>								
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>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
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		
<b>OTHER LOCAL REVENUE</b>								
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%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(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)
<b>A. REVENUES</b>								
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>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(550,081.00)	(733,896.00)	(117,570.77)	(739,596.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,923,789.00	1,739,974.00	(117,570.77)	1,734,274.00		
<b>F. FUND BALANCE, RESERVES</b>								
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		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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		
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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%
<b>CAPITAL OUTLAY</b>								
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(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)
<b>A. REVENUES</b>								
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>B. EXPENSES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			(1,404,965.00)	(2,154,965.00)	(2,899,973.94)	(994,014.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(1,404,965.00)	(2,154,965.00)	(2,899,973.94)	(994,014.00)		
<b>F. NET POSITION</b>								
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		
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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		
<b>CERTIFICATED SALARIES</b>								
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%
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
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%
<b>DEPRECIATION AND AMORTIZATION</b>								
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		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>CONTRIBUTIONS</b>								
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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
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%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	27.76	33.64	33.64	33.64	0.00	0.0%
<b>2. District Funded County Program ADA</b>						
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%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	52.42	61.96	61.96	61.96	0.00	0.0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	80.18	95.60	95.60	95.60	0.00	0.0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>5. County Operations Grant ADA</b>	61,828.62	61,122.01	61,122.01	61,122.01	0.00	0.0%
<b>6. Charter School ADA</b> (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		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
<b>TOTAL DISBURSEMENTS</b>										
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
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									
<b>SUBTOTAL</b>		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
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610		939,483.00	1,106,710.00	37,453.00	961,196.00	14,247.00	(57.00)	109.00	201.00
Current Loans	9640		585,940.00			3,394,609.00				
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									
<b>SUBTOTAL</b>		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
<u>Nonoperating</u>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		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
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(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)
<b>F. ENDING CASH (A + E)</b>			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
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										



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





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Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
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>B. EXPENDITURES AND OTHER FINANCING USES</b>						
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
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(562,020.00)		1,782,327.00		1,836,763.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, 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 011)						
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
<b>E. AVAILABLE RESERVES</b>						
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
<b>F. ASSUMPTIONS</b>						
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 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
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>B. EXPENDITURES AND OTHER FINANCING USES</b>						
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
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(2,303,816.00)		(3,358,844.00)		(4,670,421.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, 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 011)						
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 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,836,449.00		7,477,605.00		2,807,184.00
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
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.						
<p>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 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.</p>						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
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>B. EXPENDITURES AND OTHER FINANCING USES</b>						
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
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(2,865,836.00)		(1,576,517.00)		(2,833,658.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, 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 011)						
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
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
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%
<b>F. RECOMMENDED RESERVES</b>						
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? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):	No					
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		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 1B-2)	Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2022-23)	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	First Interim	Percent Change	Status
	(Form 01CS, Item 2C)	Projected Year Totals		
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.

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption (Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	First Interim		
		Projected Year Totals		
		(Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)</b>				
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.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
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.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2022-23)	28,835,157.00	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)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
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.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
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
<b>Total Federal, Other State, and Other Local Revenues (Section 4A)</b>				
Current Year (2022-23)	41,993,523.00	44,205,168.00	5.3%	Not Met
1st Subsequent Year (2023-24)	42,663,568.00	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
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)</b>				
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:

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

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

## 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<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup> 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.

<sup>2</sup> 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			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2022-23)	(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)



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

---

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


---

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

Fiscal Year	Ending Fund Balance	
	County School Service Fund	
	Projected Year Totals	
	(Form 011, Line F2 Y)/(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<sup>1</sup> 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<sup>2</sup>:

Percentage Level <sup>3</sup>	County Office Total Expenditures and Other Financing Uses <sup>3</sup>
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

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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
<b>County Office's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>2%</b>

## 8A. Calculating the County Office's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data are extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	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. <b>County Office's Reserve Standard (Greater of Line A5 or Line A6)</b>	<b>2,164,076.82</b>	<b>2,192,273.64</b>	<b>2,240,000.00</b>

## 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 9792, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	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%
<b>County Office's Reserve Standard (Section 8A, Line 7):</b>	<b>2,164,076.82</b>	<b>2,192,273.64</b>	<b>2,240,000.00</b>
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)

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**SUPPLEMENTAL INFORMATION**

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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
<b>1a. Contributions, Unrestricted County School Service Fund</b> (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
<b>1b. Transfers In, County School Service Fund *</b>					
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
<b>1c. Transfers Out, County School Service Fund *</b>					
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
<b>1d. Capital Project Cost Overruns</b> 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)

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

Yes

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**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.

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

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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

- a. Total OPEB liability

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

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

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

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

Budget Adoption

(Form 01CS, Item S7A)

First Interim

953,694.00	828,496.00
0.00	0.00
953,694.00	828,496.00
Actuarial	Actuarial
Jun 30, 2021	Jun 30, 2022

- 3 OPEB Contributions

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

0.00	0.00
0.00	0.00
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)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

42,036.00	39,827.00
19,049.00	17,795.00
16,827.00	17,244.00

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

0.00	0.00
0.00	0.00
0.00	0.00

- d. Number of retirees receiving OPEB benefits

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

3.00	3.00
2.00	2.00
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

- a. Accrued liability for self-insurance programs

Budget Adoption

(Form 01CS, Item S7B)

First Interim

15,669,340.00

16,005,976.00

- b. Unfunded liability for self-insurance programs

0.00

0.00

3 Self-Insurance Contributions

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

Budget Adoption

(Form 01CS, Item S7B)

First Interim

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?

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

Yes

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since Budget Adoption

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

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

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

388,957

411,699

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

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

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
133,487	175,584	165,730
1.8%	1.8%	1.7%

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

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

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

Certificated (Non-management) - Other

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

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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	136.1	137.1	137.1	137.1

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

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

Yes

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

**Negotiations Settled Since Budget Adoption**

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

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

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

250,895

265,425

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

6. Amount included for any tentative salary schedule increases

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

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

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

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**

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?

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

If No, continue with section S8C.

No

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

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

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

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

Yes

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

No

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

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

Total cost of salary settlement

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

Yes

382,987

Yes

402,518

Reopener. 4% added in 2022-23

Reopener. 4% added in 2023-24

**Negotiations Not Settled**

3. 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)

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?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Yes

1,142,878

Yes

1,257,166

Yes

1,382,882

100.0%

100.0%

100.0%

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 interim and MYPs?

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

Yes

108,141

Yes

199,833

Yes

144,654

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

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.

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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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.

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**ADDITIONAL FISCAL INDICATORS**

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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)

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**End of County Office First Interim Criteria and Standards Review**

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# Santa Barbara County Education Office

## 1st Interim Report - 2022/2023

### General Fund Reconciliation Total Unrestricted

	This is what the board adopted in June 2022	Changes Between Adopted and 1st Interim	1st Interim	Here are the major reasons for the changes between Adopted Budget and 1st Interim Report
<b>Beginning Balance</b>	8,914,764	159,044	9,073,808	2021-22 Program Savings
Revenues				
Revenues Other Than Excess Property Taxes	18,881,367	1,441,709	20,323,076	Increase due to new LCFF Funding Formula and Interest
Excess Property Taxes	7,673,087	(891,902)	6,781,185	Decrease in Excess Property Taxes
<i>Total Revenues</i>	26,554,454	549,807	27,104,261	
Expenses				
Expenditures Other Than Excess Property Tax Transfer	16,458,560	634,318	17,092,878	Increases in Salaries, Operational Expenses, and Indirect Costs
Excess Property Tax Transfer	7,673,087	(891,902)	6,781,185	Decrease in Excess Property Tax Transfer
<i>Total Expenditures</i>	24,131,647	(257,584)	23,874,063	
Other Financing Sources/ (Uses)				
Contributions From Unrestricted Revenues	(1,081,659)	129,314	(952,345)	Decrease in MAA Contributions to Special Education
Contributions From Restricted Revenues	0	0	0	
Interfund Transfers In	6,020	0	6,020	
Interfund Transfers Out	2,845,893	0	2,845,893	
<i>Total, Other Financing Sources/(Uses)</i>	(3,921,532)	129,314	(3,792,218)	
<b>Surplus/(Deficit)</b>	(1,498,725)	936,705	(562,020)	
<b>Total Ending Balance</b>	7,416,039	1,095,749	8,511,788	



**Santa Barbara County Education Office**  
**2022/2023 First Interim Report - General Fund**

	Total Unrestricted				Restricted				Total General Fund		
	2022/23 Adopted Budget	2022/23 Current Budget	2022/23 Projected Budget		2022/23 Adopted Budget	2022/23 Current Budget	2022/23 Projected Budget		2022/23 Adopted Budget	2022/23 Current Budget	2022/23 Projected Budget
<b>Net Beginning Balance July 1, 2022</b>	8,914,764	9,073,808	9,073,808		11,204,225	13,140,265	13,140,265		20,118,989	22,214,073	22,214,073
<b>Revenues</b>											
LCFF Sources	24,464,252	24,464,252	24,872,769		186,101	186,101	186,101		24,650,353	24,650,353	25,058,870
Federal Revenues	381,481	381,481	381,481		1,480,694	1,898,200	2,107,505		1,862,175	2,279,681	2,488,986
Other State Revenue	109,173	109,173	105,976		10,155,891	10,261,903	10,451,205		10,265,064	10,371,076	10,557,181
Other State Revenue - Lottery	25,407	25,407	28,063		5,720	5,720	5,720		31,127	31,127	33,783
Other Local Revenue	1,574,141	1,574,141	1,715,972		28,261,016	28,784,011	29,409,246		29,835,157	30,358,152	31,125,218
<b>Total Revenues</b>	26,554,454	26,554,454	27,104,261		40,089,422	41,135,935	42,159,777		66,643,876	67,690,389	69,264,038
<b>Expenditures</b>											
1000 Certificated Salaries	3,396,017	3,396,017	3,558,721		11,354,969	11,161,771	11,599,524		14,750,986	14,557,788	15,158,245
2000 Classified Salaries	8,446,645	8,501,567	8,637,318		7,497,051	7,611,362	7,966,364		15,943,696	16,112,929	16,603,682
3000 Employee Benefits	5,977,439	6,009,823	5,766,387		10,811,180	10,850,720	11,028,701		16,788,619	16,860,543	16,795,088
4000 Books & Supplies	442,206	487,735	895,746		295,492	444,271	481,038		737,698	932,006	1,376,784
5000 Services, Other Operating Expenses	3,316,070	3,495,058	3,506,549		10,203,483	11,026,084	11,140,359		13,519,553	14,521,142	14,646,908
6000 Capital Outlay	0	0	0		66,103	163,434	166,634		66,103	163,434	166,634
7000 Other Outgo	7,673,087	7,673,087	6,781,185		289,244	289,244	349,450		7,962,331	7,962,331	7,130,635
7310/7350 Indirect Costs	(5,119,817)	(5,236,581)	(5,271,843)		2,575,920	2,663,824	2,683,868		(2,543,897)	(2,572,757)	(2,587,975)
<b>Total Expenditures</b>	24,131,647	24,326,706	23,874,063		43,093,442	44,210,710	45,415,938		67,225,089	68,537,416	69,290,001
<b>Other Financing Sources/Uses</b>											
8912 - Interfund Transfers In - Special Reserve Fund	0	0	0		0	0	0		0	0	0
8919 - Other Authorized Interfund Transfers In	6,020	6,020	6,020		0	0	0		6,020	6,020	6,020
8980 - Contributions from Unrestricted Revenues	(1,081,659)	(1,011,028)	(952,345)		1,081,659	1,011,028	952,345		0	0	0
8990 - Contributions from Restricted Revenues	0	0	0		0	0	0		0	0	0
7612 - Interfund Transfers Out - Special Reserve Fund	2,473,870	2,473,870	2,473,870		0	0	0		2,473,870	2,473,870	2,473,870
7619 - Other Authorized Interfund Transfers Out	372,023	372,023	372,023		0	0	0		372,023	372,023	372,023
<b>Total Other Financing Sources/Uses</b>	(3,921,532)	(3,850,901)	(3,792,218)		1,081,659	1,011,028	952,345		(2,839,873)	(2,839,873)	(2,839,873)
<b>Surplus/(Deficit)</b>	(1,498,725)	(1,623,153)	(562,020)		(1,922,361)	(2,063,747)	(2,303,816)		(3,421,086)	(3,686,900)	(2,865,836)
<b>Total Ending Balance June 30, 2023</b>	7,416,039	7,450,655	8,511,788		9,281,864	11,076,518	10,836,449		16,697,903	18,527,173	19,348,237

Adopted Budget Column as of 7/1/22  
Current Budget Column as of 10/31/22  
Projected Budget Column as of 11/18/22

Prepared by Patrice Nelson  
11/23/2022  
12:06:48 PM

**Santa Barbara County Education Office**  
**2022/2023 First Interim Report - General Fund Selected Programs**

	Special Education					Teacher Induction Program	Juvenile Court & Community Schools	Career Technical Education				
	4510 4511	4502 4503	4501 4506	4504 4505 4509 4540 4525 4567	Not Included Medi-Cal & Donations	9436	7000,7002,7006 , 7025, 7066	8202	8200	8250,8251,8252, 8253,8254,8283, 8284,8285	8246, 8247	
Management												
Resource	3385 6510	3315 6500	3305, 3308, 3310, 3311, 3315, 6500, 6536, 6537, 6546	6500 6520 6266 7425	9640-4520 9452-456x	9436	0400, 3025, 3216, 3218, 4035, 5310, 6266, 7412, 7413, 7425	0350 0351	6371	6388	6387	
	Infant	Regional	Direct Service	Other Restricted	Total Special Education			General Support	CalWorks	K12 Strong Workforce Program	Career Technical Education Incentive Grants	Total Career Technical Education
<b>Net Beginning Balance July 1, 2022</b>	381,146	14,639	56,968	0	452,753	1,041,909	112,500	231,747	58,102	0	0	289,849
<b>Revenues</b>												
LCFF Sources	0	0	186,101	0	186,101	0	265,534	0	0	0	0	0
Federal Revenues	127,331	0	207,923	0	335,254	0	728,223	0	0	0	0	0
Other State Revenue	2,002,135	0	80,624	93,825	2,176,584	0	38,440	0	6,005	4,096,082	321,541	4,423,628
Other State Revenue - Lottery	0	0	0	0	0	0	0	0	0	0	0	0
Other Local Revenue	0	20,591,565	2,201,654	163,888	22,957,107	682,600	836,512	0	0	0	0	0
<b>Total Revenues</b>	2,129,466	20,591,565	2,676,302	257,713	25,655,046	682,600	1,868,709	0	6,005	4,096,082	321,541	4,423,628
<b>Expenditures</b>												
1000 Certificated Salaries	1,039,096	8,035,321	1,034,727	17,688	10,126,832	257,322	908,905	0	0	259,388	95,100	354,488
2000 Classified Salaries	389,863	3,917,539	770,833	110,419	5,188,654	73,566	585,178	0	0	0	70,039	70,039
3000 Employee Benefits	676,112	5,807,762	1,003,358	58,639	7,545,871	149,356	764,699	0	0	118,141	73,210	191,351
4000 Books & Supplies	8,718	180,507	49,134	53,850	292,209	24,200	112,325	0	4,344	0	24,914	29,258
5000 Services, Other Operating Expenses	61,783	929,557	120,755	234,254	1,346,349	140,050	755,693	14,500	0	3,650,292	14,581	3,679,373
6000 Capital Outlay	0	0	0	0	0	0	0	0	23,520	31,230	20,879	75,629
7000 Other Outgo	51,781	0	297,669	0	349,450	0	0	0	0	0	0	0
7310/7350 Indirect Costs	183,575	1,571,573	250,617	18,032	2,023,797	45,756	230,546	0	369	37,031	22,818	60,218
<b>Total Expenditures</b>	2,410,928	20,442,259	3,527,093	492,882	26,873,162	690,250	3,357,346	14,500	28,233	4,096,082	321,541	4,460,356
<b>Other Financing Sources/Uses</b>												
8912 - Interfund Transfers In - Special Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
8919 - Other Authorized Interfund Transfers In	0	0	0	0	0	0	0	0	0	0	0	0
8980 - Contributions from Unrestricted Revenues	0	21,502	833,543	0	855,045	0	1,407,045	0	0	0	0	0
8990 - Contributions from Restricted Revenues	0	(185,447)	0	235,169	49,722	0	75,502	0	0	0	0	0
7612 - Interfund Transfers Out - Special Reserve Fund	0	0	0	0	0	0	0	0	0	0	0	0
7619 - Other Authorized Interfund Transfers Out	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	0	(163,945)	833,543	235,169	904,767	0	1,482,547	0	0	0	0	0
<b>Surplus/(Deficit)</b>	(281,462)	(14,639)	(17,248)	0	(313,349)	(7,650)	(6,090)	(14,500)	(22,228)	0	0	(36,728)
<b>Total Ending Balance June 30, 2023</b>	99,684	0	39,720	0	139,404	1,034,259	106,410	217,247	35,874	0	0	253,121

**Santa Barbara County Education Office**  
**2022/2023 First Interim Report - Child Development Fund**

	Early Care & Education Centers & Other	Early Care & Education Alternative Payment Programs	Early Care & Education Support	Total Early Care & Education
Management	<b>3100-3130, 3134-3199</b>	<b>3131, 3132, 3133</b>	<b>32xx</b>	
Resource	includes 7690 On-Behalf Includes 0000 \$3165			
<b>Net Beginning Balance July 1, 2022</b>	2,809,812	2,206	147,019	2,959,037
<b>Revenues</b>				
LCFF Sources	0	0	0	0
Federal Revenues	809,228	12,269,626	317,042	13,395,896
Other State Revenue	2,878,729	15,775,278	2,072,489	20,726,496
Other State Revenue - Lottery	0	0	0	0
Other Local Revenue	99,828	11,552	191,440	302,820
<b>Total Revenues</b>	3,787,785	28,056,456	2,580,971	34,425,212
<b>Expenditures</b>				
1000 Certificated Salaries	1,078,598	121,534	556,338	1,756,470
2000 Classified Salaries	528,460	1,315,595	294,590	2,138,645
3000 Employee Benefits	1,303,950	934,151	373,559	2,611,660
4000 Books & Supplies	116,647	59,604	118,177	294,428
5000 Services, Other Operating Expenses	682,328	23,427,601	1,118,794	25,228,723
6000 Capital Outlay	5,000	0	0	5,000
7000 Other Outgo	0	0	0	0
7310/7350 Indirect Costs	246,970	2,197,971	143,034	2,587,975
<b>Total Expenditures</b>	3,961,953	28,056,456	2,604,492	34,622,901
<b>Other Financing Sources/Uses</b>				
8912 - Interfund Transfers In - Special Reserve Fund	0	0	0	0
8919 - Other Authorized Interfund Transfers In	372,023	0	0	372,023
8980 - Contributions from Unrestricted Revenues	0	0	0	0
8990 - Contributions from Restricted Revenues	0	0	0	0
7612 - Interfund Transfers Out - Special Reserve Fund	0	0	0	0
7619 - Other Authorized Interfund Transfers Out	0	0	0	0
<b>Total Other Financing Sources/Uses</b>	372,023	0	0	372,023
<b>Surplus/(Deficit)</b>	197,855	0	(23,521)	174,334
<b>Total Ending Balance June 30, 2023</b>	3,007,667	2,206	123,498	3,133,371

Prepared by Patrice Nelson  
11/23/2022  
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