



MARIN COUNTY

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Date: December 12, 2023

To: John Carroll, Marin County Superintendent of Schools
Marin County Board of Education

From: Kate Lane, Deputy Superintendent *Kate Lane*

Subject: **2023-24 First Interim Budget**

Presented for your approval is the 2023-24 Marin County Office of Education (MCOE) First Interim Report that covers the financial and budgetary status for the period ending October 31, 2023. The first interim budget report is presented with a positive certification meaning the budget reflects MCOE will be able to meet its obligations for the current and two (2) subsequent years.

Background

In June 2023, the Marin County Board of Education adopted the 2023-24 Budget. MCOE's 2023-24 adopted budget was largely based on the Governor's May Revision and included all known revenues and expenditures along with estimated beginning and ending fund balances. The enacted budget trailer bill for education (SB114) provides an increase to the County Office of Education Local Control Funding Formula (LCFF) funding for Juvenile Court and Community Schools as well as providing the same attendance protections as are afforded school districts, thereby providing a protection against fluctuations in enrollment and attendance. The budget act also funds two new programs: the Student Support and Enrichment grant and the LCFF Equity Multiplier grant that provide an increase in funding for the Alternative Education programs. These changes have been incorporated into the first interim budget as discussed in a presentation of the 45 Day Revision to the Budget to the Board in August of 2023.

The First Interim Budget also incorporates the actual beginning fund balance resulting from the final close of the 2022-23 fiscal year. Unrestricted reserves increased by \$6.6 million over the budgeted amount at closing due to several factors including interest earnings exceeding the budget and recognizing the (unrealized) increase in cash held in the county treasury to report at fair market value, unspent expenditures related to positions we were unable to fill and contracted services that were not needed throughout the 2022-23 year. We also experienced an increase in indirect costs recovery from the restricted grants we manage and an increase in LCFF revenues over the amount budgeted.

The County School Service Fund budget is also updated at First Interim to incorporate other local changes, such as services to Marin County school districts. Lastly, budgetary changes include employer provided health benefits based on open enrollment and updates to the Local Control Funding Formula (LCFF) based on the latest property tax estimates and the new funding formula for juvenile court and county community schools.

Legislative Analyst's Office (LAO) Revenue Forecast

The Legislative Analyst Office (LAO) normally issues their annual independent assessment of California's economy and demographics entitled "California's Fiscal Outlook" in November, however, due to the extension of the State's deadline for tax payments, the publication has been delayed with an anticipated publication date of December 7th. Nonetheless, the LAO has released an update on the revenue outlook and recently provided an update for the California School Boards Association. Overall, the LAO's updated revenue outlook anticipates tax collections to come in \$58 billion below Budget Act projections across 2022-23 to 2024-25. The ramifications of this shortfall are likely to result in a reduction of approximately \$22 billion to the Proposition 98 guarantee across the three-year period.

The LAO estimates the weakness in tax collections for the 2022-23 fiscal year will persist in 2023-24 impacting the Proposition 98 guarantee for the prior year, current year and the upcoming budget year. Nonetheless, property tax revenue is continuing to grow which contributes to an increase in the guarantee. Preliminary data show average growth in property tax revenue (approximately 6%) in 2023-24 and the LAO anticipates another year of average growth in 2024-25. Although the guarantee is likely decreasing, the amount necessary to fully fund LEAs is also decreasing due to the significant decrease in student attendance (ADA) that occurred during the pandemic. Due to attendance protection provisions, LEAs were funded for 5.15 million ADA in 2022-23 while actual attendance totaled 4.74 million ADA. As pre-pandemic years fall out of the ADA calculation, funded ADA and therefore LCFF funding will decrease. The amount needed to fully fund the LCFF is also driven by the statutory cost-of-living adjustment (COLA), which is currently expected to fall to 1.27% for 2024-25.

The state will face key decisions in whether to reduce spending down to the lower Proposition 98 guarantee or leave spending at enacted budget levels which will have implications that could also affect the calculation of the Proposition 98 guarantee in 2024-25. Schools should, therefore, anticipate a relatively tight budget in 2024-25. In addition, the significant sums of one-time money schools received during the pandemic will largely expire in September 2024 while the need for the additional services these funds have afforded does not appear to have diminished. The combination of an extremely low COLA, expiring one-time funds, declining student enrollment, inflationary cost increases and a weak fiscal outlook will create a challenging environment. While community funded (basic aid) school districts do not face the same challenges with declining enrollment as state funded districts, as noted above, growth in property tax revenues will likely decline in 2025-26.

Marin County Office of Education Budget Highlights

For Marin COE, Local Control Funding Formula (LCFF) revenues have been increased by approximately \$0.7 million to reflect the changes to the formula for county offices included in the state adopted budget. The formula was amended to increase funding for juvenile court schools resulting in an increase of \$0.6 million in funding for our alternative education programs and base funding for differentiated assistance was increased by \$100,000. The increase in funding is reflected in our budget report as an increase of \$0.3 million in LCFF revenues and a reduction of \$0.4 million in transfers to other agencies for excess taxes. Under current law county offices are not able to retain any excess property taxes to the LCFF entitlement

and any excess is recorded in the budget as 'other outgo' to reflect a transfer to the State Controller's office.

The first interim budget has also been updated for the changes anticipated in the '45 Day Budget Revision' report to the board made in August of this year including:

- Ongoing Student Support and Enrichment Block Grant for alternative education, \$121,440
- Ongoing LCFF Equity Multiplier grants for alternative education, \$150,000
- Restoration of the One-time Arts, Music & Instructional Materials Discretionary Block Grant for \$72,000. The restoration of the Learning Recovery Emergency Block Grant is included in the change in beginning fund balance.

We had anticipated the increase to the LCFF formula would surpass property tax receipts and result in a net reduction of \$140,000 due to the formula calculation for minimum state aid. Instead, the first interim budget estimates that property taxes will exceed the LCFF formula by \$125,000.

2023-24 First Interim Changes and Assumptions

The Marin County Office of Education's 2023-24 First Interim Budget includes the following notable changes:

- ☐ Beginning balances were increased to reflect final revenues and expenditures for 2022-23.
- ☐ Property tax revenues were increased based on the latest estimate from the County of Marin. The transfer of excess taxes was reduced to account for the increase in MCOE's LCFF entitlement.
- ☐ Unrestricted local revenues were increased to reflect interagency contracts with school districts for business services.
- ☐ The unrestricted county school service fund has been increased with interfund transfers from the special reserve fund for non-capital outlay to the sinking fund for furniture and equipment and from Walker Creek Ranch conference program for indirect costs.
- ☐ Restricted federal revenues were increased by \$0.9 million grant carry-over from the 2022-2023 fiscal year primarily in ESSER COVID relief. This increase was offset by a reduction of \$0.6 million in special education revenue passed through to districts due to an accounting reclassification to more properly reflect this activity in the Special Education Pass-through Fund.
- ☐ Restricted State revenues were increased by a total of \$3 million comprised of \$2.9 million to reflect grant carry-over from the 2022-2023 fiscal year primarily for the College & Career Readiness (CCR) Program, \$0.75 million in current year awards including \$371,000 for Alternative Education, \$200,000 in Community School funding, and \$100,000 for a School Health Demonstration Project grant supporting the development of a Medi-Cal Billing program. These increases were offset by a reduction of \$0.5 million interagency revenue from the districts for the Compass Academy program as the program carryover balance is higher than anticipated and a reduction in Early Childhood Education funding of \$100,000.
- ☐ Restricted Local revenues were increased \$0.7 million comprised of new funding totaling \$1.2 million offset by a \$0.5 million decrease representing a 50% reduction to the PK-3 grant from the Marin Community Foundation. The new funding includes a second Cal-HOPE grant for \$0.4 million, \$0.2 million in additional grant funds for the Student Wellness Ambassador Program and \$65,000 for a Prevention Education Initiative all of which are managed by the health safety and support department.

- Salaries and associated benefits were increased to reflect changes in staffing since adoption.
- Expenditure budgets for supplies and services have been adjusted for the new grant funds and the allocation of unspent carryover funds from the 2021-2022 year.
- Other outgo was reduced to reflect the reduction in excess taxes to be transferred to the State Controller's office.

Ending Fund Balance Reserves and Assignments

The Marin County Board of Education established a Stabilization Arrangement in its budget reserves for the purpose of stabilizing the budget to maintain and support programs on behalf of students in Marin County. This Stabilization Arrangement commits the residual balance of assigned and unassigned reserves of the County School Service Fund above twice the state required minimum reserves of 3%, or 6%.

When revenues are insufficient to meet the annual increase in expenditures of the County School Service Fund, the resulting shortfall will be withdrawn from the Stabilization Arrangement. Likewise, when revenues are sufficient to meet twice the minimum reserve amount, or 6%, the excess amounts are deposited into the Stabilization Arrangement. For the 2023-24 First Interim Budget, the committed amount designated into the Stabilization Arrangement is \$35 million, an increase of \$4.8 million over the adopted budget.

Summary

Marin County Office of Education continues to be in a strong financial position due to prudent fiscal practices, and we project strong reserves for the foreseeable future enabling us to be responsive to any emerging needs of Marin County school districts and students.

G = General Ledger Data; S = Supplemental Data

Data Supplied For:					
Form	Description	2023-24 Original Budget	2023-24 Board Approved Operating Budget	2023-24 Actuals to Date	2023-24 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund	G	G	G	G
11I	Adult Education Fund				
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
16I	Forest Reserve Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund	G	G	G	G
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund				
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund	G	G	G	G
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund	G	G		
76I	Warrant/Pass-Through Fund			G	
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				GS
ICR	Indirect Cost Rate Worksheet	S	S	S	S
MYPI	Multiyear Projections - General Fund	S	S	S	GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review	S	S	S	S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	13,840,577.00	13,840,577.00	7,986,445.30	14,157,520.36	316,943.36	2.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	89,710.00	89,710.00	93,488.48	126,595.00	36,885.00	41.1%
4) Other Local Revenue		8600-8799	4,431,912.61	4,431,912.61	316,670.74	4,687,217.00	255,304.39	5.8%
5) TOTAL, REVENUES			18,362,199.61	18,362,199.61	8,396,604.52	18,971,332.36		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,643,891.00	2,643,891.00	960,092.22	2,872,669.69	(228,778.69)	-8.7%
2) Classified Salaries		2000-2999	8,670,173.00	8,670,173.00	3,107,217.63	8,805,542.00	(135,369.00)	-1.6%
3) Employee Benefits		3000-3999	5,097,225.00	5,097,225.00	1,753,577.90	5,328,675.70	(231,450.70)	-4.5%
4) Books and Supplies		4000-4999	642,622.00	642,622.00	62,225.94	782,749.61	(140,127.61)	-21.8%
5) Services and Other Operating Expenditures		5000-5999	4,238,402.00	4,238,402.00	1,217,678.09	4,187,208.00	51,194.00	1.2%
6) Capital Outlay		6000-6999	244,500.00	244,500.00	117,315.46	263,500.00	(19,000.00)	-7.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	574,266.00	574,266.00	0.00	121,877.00	452,389.00	78.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,785,091.00)	(2,785,091.00)	(10,067.59)	(2,796,435.00)	11,344.00	-0.4%
9) TOTAL, EXPENDITURES			19,325,988.00	19,325,988.00	7,208,039.65	19,565,787.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(963,788.39)	(963,788.39)	1,188,564.87	(594,454.64)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	111,523.00	111,523.00	New
b) Transfers Out		7600-7629	400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,294,427.00)	(1,294,427.00)	0.00	(1,297,941.00)	(3,514.00)	0.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,694,427.00)	(1,694,427.00)	0.00	(1,586,418.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,658,215.39)	(2,658,215.39)	1,188,564.87	(2,180,872.64)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	36,197,258.01	36,197,258.01		42,749,214.87	6,551,956.86	18.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,197,258.01	36,197,258.01		42,749,214.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,197,258.01	36,197,258.01		42,749,214.87		
2) Ending Balance, June 30 (E + F1e)			33,539,042.62	33,539,042.62		40,568,342.23		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

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All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	28,702,514.60	28,702,514.60		35,515,330.43		
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	3,261,320.16	3,261,320.16		3,478,019.61		
Unassigned/Unappropriated Amount		9790	1,575,207.86	1,575,207.86		1,574,992.19		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,973,275.00	2,973,275.00	1,123,220.00	3,129,588.00	156,313.00	5.3%
Education Protection Account State Aid - Current Year		8012	7,086.00	7,086.00	5,173.00	8,942.00	1,856.00	26.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	84,339.00	84,339.00	534.98	84,035.00	(304.00)	-0.4%
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	23,988,136.00	23,988,136.00	10,790.85	24,464,694.00	476,558.00	2.0%
Unsecured Roll Taxes		8042	439,627.00	439,627.00	399,902.12	459,662.00	20,035.00	4.6%
Prior Years' Taxes		8043	38,477.00	38,477.00	22,985.05	42,640.00	4,163.00	10.8%
Supplemental Taxes		8044	696,204.00	696,204.00	85,589.70	616,246.00	(79,958.00)	-11.5%
Education Revenue Augmentation Fund (ERAF)		8045	11,664,202.00	11,664,202.00	6,338,090.55	11,523,801.00	(140,401.00)	-1.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	205,568.00	205,568.00	0.00	84,272.00	(121,296.00)	-59.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	692.00	692.00	318.10	646.72	(45.28)	-6.5%
Less: Non-LCFF								
(50%) Adjustment		8089	(346.00)	(346.00)	(159.05)	(323.36)	22.64	-6.5%
Subtotal, LCFF Sources			40,097,260.00	40,097,260.00	7,986,445.30	40,414,203.36	316,943.36	0.8%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(339,546.00)	(339,546.00)	0.00	(339,546.00)	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	(25,917,137.00)	(25,917,137.00)	0.00	(25,917,137.00)	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			13,840,577.00	13,840,577.00	7,986,445.30	14,157,520.36	316,943.36	2.3%
FEDERAL REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
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	45,233.00	45,233.00	48,764.00	45,233.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	37,460.00	37,460.00	0.00	53,023.00	15,563.00	41.5%
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	7,017.00	7,017.00	44,724.48	28,339.00	21,322.00	303.9%
TOTAL, OTHER STATE REVENUE			89,710.00	89,710.00	93,488.48	126,595.00	36,885.00	41.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	325,000.00	325,000.00	495,263.52	325,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(398,709.02)	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	0.00	0.00	175,045.08	413,798.00	413,798.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,852,113.00	2,852,113.00	6,271.99	2,755,976.00	(96,137.00)	-3.4%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	159.05	160.00	160.00	New
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	456,142.61	456,142.61	38,640.12	393,626.00	(62,516.61)	-13.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers In		8781-8783	298,657.00	298,657.00	0.00	298,657.00	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	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,431,912.61	4,431,912.61	316,670.74	4,687,217.00	255,304.39	5.8%
TOTAL, REVENUES			18,362,199.61	18,362,199.61	8,396,604.52	18,971,332.36	609,132.75	3.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	836,917.00	836,917.00	264,309.62	886,236.00	(49,319.00)	-5.9%
Certificated Pupil Support Salaries		1200	64,497.00	64,497.00	18,946.68	63,156.00	1,341.00	2.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,732,027.00	1,732,027.00	616,303.09	1,859,378.69	(127,351.69)	-7.4%
Other Certificated Salaries		1900	10,450.00	10,450.00	60,532.83	63,899.00	(53,449.00)	-511.5%
TOTAL, CERTIFICATED SALARIES			2,643,891.00	2,643,891.00	960,092.22	2,872,669.69	(228,778.69)	-8.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	710,994.00	710,994.00	238,819.53	689,907.00	21,087.00	3.0%
Classified Support Salaries		2200	211,506.00	211,506.00	60,522.63	202,354.00	9,152.00	4.3%
Classified Supervisors' and Administrators' Salaries		2300	4,327,022.00	4,327,022.00	1,683,123.02	4,728,691.00	(401,669.00)	-9.3%
Clerical, Technical and Office Salaries		2400	2,891,251.00	2,891,251.00	974,145.95	2,636,190.00	255,061.00	8.8%
Other Classified Salaries		2900	529,400.00	529,400.00	150,606.50	548,400.00	(19,000.00)	-3.6%
TOTAL, CLASSIFIED SALARIES			8,670,173.00	8,670,173.00	3,107,217.63	8,805,542.00	(135,369.00)	-1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	557,273.00	557,273.00	218,208.25	588,467.18	(31,194.18)	-5.6%
PERS		3201-3202	1,956,415.00	1,956,415.00	708,163.85	2,066,785.00	(110,370.00)	-5.6%
OASDI/Medicare/Alternative		3301-3302	606,352.50	606,352.50	213,373.42	642,077.73	(35,725.23)	-5.9%
Health and Welfare Benefits		3401-3402	1,476,177.00	1,476,177.00	526,766.37	1,560,347.36	(84,170.36)	-5.7%
Unemployment Insurance		3501-3502	49,693.00	49,693.00	1,970.47	5,865.00	43,828.00	88.2%
Workers' Compensation		3601-3602	117,890.50	117,890.50	50,781.99	138,395.43	(20,504.93)	-17.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	6,686.00	6,686.00	3,028.96	0.00	6,686.00	100.0%
Other Employee Benefits		3901-3902	326,738.00	326,738.00	31,284.59	326,738.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,097,225.00	5,097,225.00	1,753,577.90	5,328,675.70	(231,450.70)	-4.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Materials and Supplies		4300	466,522.00	466,522.00	45,166.18	509,149.61	(42,627.61)	-9.1%

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	161,100.00	161,100.00	15,282.60	258,600.00	(97,500.00)	-60.5%
Food		4700	5,000.00	5,000.00	1,777.16	5,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			642,622.00	642,622.00	62,225.94	782,749.61	(140,127.61)	-21.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	148,625.00	148,625.00	17,180.56	132,125.00	16,500.00	11.1%
Dues and Memberships		5300	64,837.00	64,837.00	70,358.18	76,487.00	(11,650.00)	-18.0%
Insurance		5400-5450	118,588.00	118,588.00	94,870.40	118,588.00	0.00	0.0%
Operations and Housekeeping Services		5500	296,000.00	296,000.00	54,736.73	318,280.00	(22,280.00)	-7.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	387,880.00	387,880.00	119,430.17	421,980.00	(34,100.00)	-8.8%
Transfers of Direct Costs		5710	305,203.00	305,203.00	0.00	(45,690.00)	350,893.00	115.0%
Transfers of Direct Costs - Interfund		5750	(92,655.00)	(92,655.00)	0.00	(92,655.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,862,578.00	2,862,578.00	833,943.14	3,110,747.00	(248,169.00)	-8.7%
Communications		5900	147,346.00	147,346.00	27,158.91	147,346.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,238,402.00	4,238,402.00	1,217,678.09	4,187,208.00	51,194.00	1.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	244,500.00	244,500.00	117,315.46	263,500.00	(19,000.00)	-7.8%
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%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			244,500.00	244,500.00	117,315.46	263,500.00	(19,000.00)	-7.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						

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)
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	574,266.00	574,266.00	0.00	121,877.00	452,389.00	78.8%
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)			574,266.00	574,266.00	0.00	121,877.00	452,389.00	78.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,708,130.00)	(2,708,130.00)	(10,067.59)	(2,727,923.00)	19,793.00	-0.7%
Transfers of Indirect Costs - Interfund		7350	(76,961.00)	(76,961.00)	0.00	(68,512.00)	(8,449.00)	11.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,785,091.00)	(2,785,091.00)	(10,067.59)	(2,796,435.00)	11,344.00	-0.4%
TOTAL, EXPENDITURES			19,325,988.00	19,325,988.00	7,208,039.65	19,565,787.00	(239,799.00)	-1.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	111,523.00	111,523.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	111,523.00	111,523.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			400,000.00	400,000.00	0.00	400,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	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%

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) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,294,427.00)	(1,294,427.00)	0.00	(1,297,941.00)	(3,514.00)	0.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,294,427.00)	(1,294,427.00)	0.00	(1,297,941.00)	(3,514.00)	0.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,694,427.00)	(1,694,427.00)	0.00	(1,586,418.00)	108,009.00	-6.4%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	6,849,536.00	6,849,536.00	(156,262.10)	6,829,336.00	(20,200.00)	-0.3%
2) Federal Revenue		8100-8299	2,189,355.00	2,189,355.00	382,319.47	2,413,738.00	224,383.00	10.2%
3) Other State Revenue		8300-8599	9,840,870.00	9,840,870.00	3,246,775.99	12,875,983.00	3,035,113.00	30.8%
4) Other Local Revenue		8600-8799	15,004,569.00	15,004,569.00	2,875,905.23	15,715,855.99	711,286.99	4.7%
5) TOTAL, REVENUES			33,884,330.00	33,884,330.00	6,348,738.59	37,834,912.99		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,736,588.00	9,736,588.00	3,240,808.82	9,527,320.04	209,267.96	2.1%
2) Classified Salaries		2000-2999	6,655,599.00	6,655,599.00	2,523,301.70	6,969,160.00	(313,561.00)	-4.7%
3) Employee Benefits		3000-3999	7,929,462.00	7,929,462.00	2,259,927.91	7,967,254.09	(37,792.09)	-0.5%
4) Books and Supplies		4000-4999	465,071.00	465,071.00	237,257.73	779,093.95	(314,022.95)	-67.5%
5) Services and Other Operating Expenditures		5000-5999	6,904,402.00	6,904,402.00	1,428,916.31	9,682,397.45	(2,777,995.45)	-40.2%
6) Capital Outlay		6000-6999	11,092.00	11,092.00	(96,077.71)	96,345.00	(85,253.00)	-768.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	139,004.00	139,004.00	36,021.00	171,713.00	(32,709.00)	-23.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,708,130.00	2,708,130.00	10,067.59	2,727,923.00	(19,793.00)	-0.7%
9) TOTAL, EXPENDITURES			34,549,348.00	34,549,348.00	9,640,223.35	37,921,206.53		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(665,018.00)	(665,018.00)	(3,291,484.76)	(86,293.54)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,294,427.00	1,294,427.00	0.00	1,297,941.00	3,514.00	0.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,214,427.00	1,214,427.00	0.00	1,217,941.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			549,409.00	549,409.00	(3,291,484.76)	1,131,647.46		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,562,451.92	10,562,451.92		14,304,557.92	3,742,106.00	35.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,562,451.92	10,562,451.92		14,304,557.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,562,451.92	10,562,451.92		14,304,557.92		
2) Ending Balance, June 30 (E + F1e)			11,111,860.92	11,111,860.92		15,436,205.38		
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	11,111,864.14	11,111,864.14		15,436,205.85		
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	(3.22)	(3.22)		(.47)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	6,849,536.00	6,849,536.00	(156,262.10)	6,829,336.00	(20,200.00)	-0.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			6,849,536.00	6,849,536.00	(156,262.10)	6,829,336.00	(20,200.00)	-0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,260,633.00	1,260,633.00	0.00	641,929.00	(618,704.00)	-49.1%
Special Education Discretionary Grants		8182	356,928.00	356,928.00	20,639.47	383,002.00	26,074.00	7.3%
Child Nutrition Programs		8220	35,000.00	35,000.00	15,815.94	35,000.00	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)
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	32,709.00	32,709.00	32,709.00	New
Title I, Part A, Basic	3010	8290	181,194.00	181,194.00	1,687.00	154,501.00	(26,693.00)	-14.7%
Title I, Part D, Local Delinquent Programs	3025	8290	97,385.00	97,385.00	42,981.14	146,005.00	48,620.00	49.9%
Title II, Part A, Supporting Effective Instruction	4035	8290	6,382.00	6,382.00	2,104.00	18,736.00	12,354.00	193.6%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	462.38	463.00	463.00	New
Title III, Part A, English Learner Program	4203	8290	49,752.00	49,752.00	0.00	79,210.00	29,458.00	59.2%
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	116,481.00	116,481.00	13,889.00	166,482.00	50,001.00	42.9%
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	85,600.00	85,600.00	252,031.54	755,701.00	670,101.00	782.8%
TOTAL, FEDERAL REVENUE			2,189,355.00	2,189,355.00	382,319.47	2,413,738.00	224,383.00	10.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	1,798,602.00	1,798,602.00	695,132.00	1,799,405.00	803.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	16,327.00	16,327.00	New
All Other State Apportionments - Current Year	All Other	8311	480,607.00	480,607.00	174,032.00	480,607.00	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	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	14,763.00	14,763.00	755.35	21,569.00	6,806.00	46.1%
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	622,908.00	622,908.00	675,596.04	1,438,479.00	815,571.00	130.9%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	313,564.00	313,564.00	21,000.00	342,260.00	28,696.00	9.2%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,565,426.00	6,565,426.00	1,680,260.60	8,732,336.00	2,166,910.00	33.0%
TOTAL, OTHER STATE REVENUE			9,840,870.00	9,840,870.00	3,246,775.99	12,875,983.00	3,035,113.00	30.8%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	79,835.00	79,835.00	13,127.23	79,835.00	0.00	0.0%
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	3,583,632.00	3,583,632.00	2,267,065.49	4,281,150.99	697,518.99	19.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	11,316,102.00	11,316,102.00	595,712.51	11,329,870.00	13,768.00	0.1%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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			15,004,569.00	15,004,569.00	2,875,905.23	15,715,855.99	711,286.99	4.7%
TOTAL, REVENUES			33,884,330.00	33,884,330.00	6,348,738.59	37,834,912.99	3,950,582.99	11.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	6,363,935.00	6,363,935.00	1,854,652.67	6,076,685.00	287,250.00	4.5%
Certificated Pupil Support Salaries		1200	1,072,661.00	1,072,661.00	318,623.25	1,012,439.00	60,222.00	5.6%
Certificated Supervisors' and Administrators' Salaries		1300	2,297,992.00	2,297,992.00	1,003,576.81	2,527,861.04	(229,869.04)	-10.0%
Other Certificated Salaries		1900	2,000.00	2,000.00	63,956.09	(89,665.00)	91,665.00	4,583.3%
TOTAL, CERTIFICATED SALARIES			9,736,588.00	9,736,588.00	3,240,808.82	9,527,320.04	209,267.96	2.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,353,556.00	3,353,556.00	1,294,747.10	3,504,649.00	(151,093.00)	-4.5%
Classified Support Salaries		2200	193,284.00	193,284.00	71,341.14	194,156.00	(872.00)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	1,857,886.00	1,857,886.00	636,055.29	1,924,968.00	(67,082.00)	-3.6%
Clerical, Technical and Office Salaries		2400	914,803.00	914,803.00	280,745.20	795,851.00	118,952.00	13.0%
Other Classified Salaries		2900	336,070.00	336,070.00	240,412.97	549,536.00	(213,466.00)	-63.5%
TOTAL, CLASSIFIED SALARIES			6,655,599.00	6,655,599.00	2,523,301.70	6,969,160.00	(313,561.00)	-4.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,072,089.00	3,072,089.00	617,916.11	3,147,504.00	(75,415.00)	-2.5%
PERS		3201-3202	1,570,562.00	1,570,562.00	591,494.78	1,652,115.00	(81,553.00)	-5.2%
OASDI/Medicare/Alternative		3301-3302	597,068.00	597,068.00	227,214.76	687,655.00	(90,587.00)	-15.2%
Health and Welfare Benefits		3401-3402	2,415,183.00	2,415,183.00	727,853.55	2,260,922.00	154,261.00	6.4%
Unemployment Insurance		3501-3502	79,467.00	79,467.00	2,886.55	8,413.00	71,054.00	89.4%
Workers' Compensation		3601-3602	177,580.00	177,580.00	71,491.99	205,039.00	(27,459.00)	-15.5%
OPEB, Allocated		3701-3702	0.00	0.00	34.98	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	17,513.00	17,513.00	5,385.19	5,606.09	11,906.91	68.0%
Other Employee Benefits		3901-3902	0.00	0.00	15,650.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,929,462.00	7,929,462.00	2,259,927.91	7,967,254.09	(37,792.09)	-0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	11,552.30	27,000.00	(27,000.00)	New
Books and Other Reference Materials		4200	0.00	0.00	1,500.84	5,000.00	(5,000.00)	New
Materials and Supplies		4300	420,972.00	420,972.00	212,711.06	689,394.95	(268,422.95)	-63.8%
Noncapitalized Equipment		4400	44,099.00	44,099.00	11,493.53	57,699.00	(13,600.00)	-30.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			465,071.00	465,071.00	237,257.73	779,093.95	(314,022.95)	-67.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,013,181.00	2,013,181.00	0.00	1,626,356.00	386,825.00	19.2%
Travel and Conferences		5200	165,965.00	165,965.00	25,172.33	195,169.00	(29,204.00)	-17.6%
Dues and Memberships		5300	7,464.00	7,464.00	5,475.00	9,159.00	(1,695.00)	-22.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	119,950.00	119,950.00	26,139.02	130,587.00	(10,637.00)	-8.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	430,645.00	430,645.00	275,666.94	689,481.00	(258,836.00)	-60.1%
Transfers of Direct Costs		5710	(305,203.00)	(305,203.00)	0.00	45,690.00	(350,893.00)	115.0%
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	4,433,218.00	4,433,218.00	1,085,433.46	6,946,580.45	(2,513,362.45)	-56.7%
Communications		5900	39,182.00	39,182.00	11,029.56	39,375.00	(193.00)	-0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,904,402.00	6,904,402.00	1,428,916.31	9,682,397.45	(2,777,995.45)	-40.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	(5,000.00)	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	(124,876.85)	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	11,092.00	11,092.00	22,470.89	33,878.00	(22,786.00)	-205.4%
Equipment Replacement		6500	0.00	0.00	11,328.25	62,467.00	(62,467.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			11,092.00	11,092.00	(96,077.71)	96,345.00	(85,253.00)	-768.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	36,021.00	32,709.00	(32,709.00)	New
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	13,824.00	13,824.00	0.00	13,824.00	0.00	0.0%
Other Debt Service - Principal		7439	125,180.00	125,180.00	0.00	125,180.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			139,004.00	139,004.00	36,021.00	171,713.00	(32,709.00)	-23.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,708,130.00	2,708,130.00	10,067.59	2,727,923.00	(19,793.00)	-0.7%
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			2,708,130.00	2,708,130.00	10,067.59	2,727,923.00	(19,793.00)	-0.7%
TOTAL, EXPENDITURES			34,549,348.00	34,549,348.00	9,640,223.35	37,921,206.53	(3,371,858.53)	-9.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	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	80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			80,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,294,427.00	1,294,427.00	0.00	1,297,941.00	3,514.00	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,294,427.00	1,294,427.00	0.00	1,297,941.00	3,514.00	0.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,214,427.00	1,214,427.00	0.00	1,217,941.00	(3,514.00)	-0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	20,690,113.00	20,690,113.00	7,830,183.20	20,986,856.36	296,743.36	1.4%
2) Federal Revenue		8100-8299	2,189,355.00	2,189,355.00	382,319.47	2,413,738.00	224,383.00	10.2%
3) Other State Revenue		8300-8599	9,930,580.00	9,930,580.00	3,340,264.47	13,002,578.00	3,071,998.00	30.9%
4) Other Local Revenue		8600-8799	19,436,481.61	19,436,481.61	3,192,575.97	20,403,072.99	966,591.38	5.0%
5) TOTAL, REVENUES			52,246,529.61	52,246,529.61	14,745,343.11	56,806,245.35		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	12,380,479.00	12,380,479.00	4,200,901.04	12,399,989.73	(19,510.73)	-0.2%
2) Classified Salaries		2000-2999	15,325,772.00	15,325,772.00	5,630,519.33	15,774,702.00	(448,930.00)	-2.9%
3) Employee Benefits		3000-3999	13,026,687.00	13,026,687.00	4,013,505.81	13,295,929.79	(269,242.79)	-2.1%
4) Books and Supplies		4000-4999	1,107,693.00	1,107,693.00	299,483.67	1,561,843.56	(454,150.56)	-41.0%
5) Services and Other Operating Expenditures		5000-5999	11,142,804.00	11,142,804.00	2,646,594.40	13,869,605.45	(2,726,801.45)	-24.5%
6) Capital Outlay		6000-6999	255,592.00	255,592.00	21,237.75	359,845.00	(104,253.00)	-40.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	713,270.00	713,270.00	36,021.00	293,590.00	419,680.00	58.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(76,961.00)	(76,961.00)	0.00	(68,512.00)	(8,449.00)	11.0%
9) TOTAL, EXPENDITURES			53,875,336.00	53,875,336.00	16,848,263.00	57,486,993.53		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,628,806.39)	(1,628,806.39)	(2,102,919.89)	(680,748.18)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	111,523.00	111,523.00	New
b) Transfers Out		7600-7629	480,000.00	480,000.00	0.00	480,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(480,000.00)	(480,000.00)	0.00	(368,477.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,108,806.39)	(2,108,806.39)	(2,102,919.89)	(1,049,225.18)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	46,759,709.93	46,759,709.93		57,053,772.79	10,294,062.86	22.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			46,759,709.93	46,759,709.93		57,053,772.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,759,709.93	46,759,709.93		57,053,772.79		
2) Ending Balance, June 30 (E + F1e)			44,650,903.54	44,650,903.54		56,004,547.61		
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		

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	11,111,864.14	11,111,864.14		15,436,205.85		
c) Committed								
Stabilization Arrangements		9750	28,702,514.60	28,702,514.60		35,515,330.43		
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	3,261,320.16	3,261,320.16		3,478,019.61		
Unassigned/Unappropriated Amount		9790	1,575,204.64	1,575,204.64		1,574,991.72		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,973,275.00	2,973,275.00	1,123,220.00	3,129,588.00	156,313.00	5.3%
Education Protection Account State Aid - Current Year		8012	7,086.00	7,086.00	5,173.00	8,942.00	1,856.00	26.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	84,339.00	84,339.00	534.98	84,035.00	(304.00)	-0.4%
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	23,988,136.00	23,988,136.00	10,790.85	24,464,694.00	476,558.00	2.0%
Unsecured Roll Taxes		8042	439,627.00	439,627.00	399,902.12	459,662.00	20,035.00	4.6%
Prior Years' Taxes		8043	38,477.00	38,477.00	22,985.05	42,640.00	4,163.00	10.8%
Supplemental Taxes		8044	696,204.00	696,204.00	85,589.70	616,246.00	(79,958.00)	-11.5%
Education Revenue Augmentation Fund (ERAF)		8045	11,664,202.00	11,664,202.00	6,338,090.55	11,523,801.00	(140,401.00)	-1.2%
Community Redevelopment Funds (SB 617/699/1992)		8047	205,568.00	205,568.00	0.00	84,272.00	(121,296.00)	-59.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	692.00	692.00	318.10	646.72	(45.28)	-6.5%
Less: Non-LCFF								
(50%) Adjustment		8089	(346.00)	(346.00)	(159.05)	(323.36)	22.64	-6.5%
Subtotal, LCFF Sources			40,097,260.00	40,097,260.00	7,986,445.30	40,414,203.36	316,943.36	0.8%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(339,546.00)	(339,546.00)	0.00	(339,546.00)	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	(19,067,601.00)	(19,067,601.00)	(156,262.10)	(19,087,801.00)	(20,200.00)	0.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			20,690,113.00	20,690,113.00	7,830,183.20	20,986,856.36	296,743.36	1.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Entitlement		8181	1,260,633.00	1,260,633.00	0.00	641,929.00	(618,704.00)	-49.1%
Special Education Discretionary Grants		8182	356,928.00	356,928.00	20,639.47	383,002.00	26,074.00	7.3%
Child Nutrition Programs		8220	35,000.00	35,000.00	15,815.94	35,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	32,709.00	32,709.00	32,709.00	New
Title I, Part A, Basic	3010	8290	181,194.00	181,194.00	1,687.00	154,501.00	(26,693.00)	-14.7%
Title I, Part D, Local Delinquent Programs	3025	8290	97,385.00	97,385.00	42,981.14	146,005.00	48,620.00	49.9%
Title II, Part A, Supporting Effective Instruction	4035	8290	6,382.00	6,382.00	2,104.00	18,736.00	12,354.00	193.6%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	462.38	463.00	463.00	New
Title III, Part A, English Learner Program	4203	8290	49,752.00	49,752.00	0.00	79,210.00	29,458.00	59.2%
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	116,481.00	116,481.00	13,889.00	166,482.00	50,001.00	42.9%
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	85,600.00	85,600.00	252,031.54	755,701.00	670,101.00	782.8%
TOTAL, FEDERAL REVENUE			2,189,355.00	2,189,355.00	382,319.47	2,413,738.00	224,383.00	10.2%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	1,798,602.00	1,798,602.00	695,132.00	1,799,405.00	803.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	16,327.00	16,327.00	New
All Other State Apportionments - Current Year	All Other	8311	480,607.00	480,607.00	174,032.00	480,607.00	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	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
Mandated Costs Reimbursements		8550	45,233.00	45,233.00	48,764.00	45,233.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	52,223.00	52,223.00	755.35	74,592.00	22,369.00	42.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

2023-24 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	622,908.00	622,908.00	675,596.04	1,438,479.00	815,571.00	130.9%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	313,564.00	313,564.00	21,000.00	342,260.00	28,696.00	9.2%
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	6,572,443.00	6,572,443.00	1,724,985.08	8,760,675.00	2,188,232.00	33.3%
TOTAL, OTHER STATE REVENUE			9,930,580.00	9,930,580.00	3,340,264.47	13,002,578.00	3,071,998.00	30.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	325,000.00	325,000.00	495,263.52	325,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(398,709.02)	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	0.00	0.00	175,045.08	413,798.00	413,798.00	New
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,931,948.00	2,931,948.00	19,399.22	2,835,811.00	(96,137.00)	-3.3%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	159.05	160.00	160.00	New
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,039,774.61	4,039,774.61	2,305,705.61	4,674,776.99	635,002.38	15.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	298,657.00	298,657.00	0.00	298,657.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	11,316,102.00	11,316,102.00	595,712.51	11,329,870.00	13,768.00	0.1%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,436,481.61	19,436,481.61	3,192,575.97	20,403,072.99	966,591.38	5.0%
TOTAL, REVENUES			52,246,529.61	52,246,529.61	14,745,343.11	56,806,245.35	4,559,715.74	8.7%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,200,852.00	7,200,852.00	2,118,962.29	6,962,921.00	237,931.00	3.3%
Certificated Pupil Support Salaries		1200	1,137,158.00	1,137,158.00	337,569.93	1,075,595.00	61,563.00	5.4%
Certificated Supervisors' and Administrators' Salaries		1300	4,030,019.00	4,030,019.00	1,619,879.90	4,387,239.73	(357,220.73)	-8.9%
Other Certificated Salaries		1900	12,450.00	12,450.00	124,488.92	(25,766.00)	38,216.00	307.0%
TOTAL, CERTIFICATED SALARIES			12,380,479.00	12,380,479.00	4,200,901.04	12,399,989.73	(19,510.73)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,064,550.00	4,064,550.00	1,533,566.63	4,194,556.00	(130,006.00)	-3.2%
Classified Support Salaries		2200	404,790.00	404,790.00	131,863.77	396,510.00	8,280.00	2.0%
Classified Supervisors' and Administrators' Salaries		2300	6,184,908.00	6,184,908.00	2,319,178.31	6,653,659.00	(468,751.00)	-7.6%
Clerical, Technical and Office Salaries		2400	3,806,054.00	3,806,054.00	1,254,891.15	3,432,041.00	374,013.00	9.8%
Other Classified Salaries		2900	865,470.00	865,470.00	391,019.47	1,097,936.00	(232,466.00)	-26.9%
TOTAL, CLASSIFIED SALARIES			15,325,772.00	15,325,772.00	5,630,519.33	15,774,702.00	(448,930.00)	-2.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,629,362.00	3,629,362.00	836,124.36	3,735,971.18	(106,609.18)	-2.9%
PERS		3201-3202	3,526,977.00	3,526,977.00	1,299,658.63	3,718,900.00	(191,923.00)	-5.4%
OASDI/Medicare/Alternative		3301-3302	1,203,420.50	1,203,420.50	440,588.18	1,329,732.73	(126,312.23)	-10.5%
Health and Welfare Benefits		3401-3402	3,891,360.00	3,891,360.00	1,254,619.92	3,821,269.36	70,090.64	1.8%
Unemployment Insurance		3501-3502	129,160.00	129,160.00	4,857.02	14,278.00	114,882.00	88.9%
Workers' Compensation		3601-3602	295,470.50	295,470.50	122,273.98	343,434.43	(47,963.93)	-16.2%
OPEB, Allocated		3701-3702	0.00	0.00	34.98	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	24,199.00	24,199.00	8,414.15	5,606.09	18,592.91	76.8%
Other Employee Benefits		3901-3902	326,738.00	326,738.00	46,934.59	326,738.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,026,687.00	13,026,687.00	4,013,505.81	13,295,929.79	(269,242.79)	-2.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	11,552.30	27,000.00	(27,000.00)	New
Books and Other Reference Materials		4200	10,000.00	10,000.00	1,500.84	15,000.00	(5,000.00)	-50.0%
Materials and Supplies		4300	887,494.00	887,494.00	257,877.24	1,198,544.56	(311,050.56)	-35.0%
Noncapitalized Equipment		4400	205,199.00	205,199.00	26,776.13	316,299.00	(111,100.00)	-54.1%

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	5,000.00	5,000.00	1,777.16	5,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,107,693.00	1,107,693.00	299,483.67	1,561,843.56	(454,150.56)	-41.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,013,181.00	2,013,181.00	0.00	1,626,356.00	386,825.00	19.2%
Travel and Conferences		5200	314,590.00	314,590.00	42,352.89	327,294.00	(12,704.00)	-4.0%
Dues and Memberships		5300	72,301.00	72,301.00	75,833.18	85,646.00	(13,345.00)	-18.5%
Insurance		5400-5450	118,588.00	118,588.00	94,870.40	118,588.00	0.00	0.0%
Operations and Housekeeping Services		5500	415,950.00	415,950.00	80,875.75	448,867.00	(32,917.00)	-7.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	818,525.00	818,525.00	395,097.11	1,111,461.00	(292,936.00)	-35.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(92,655.00)	(92,655.00)	0.00	(92,655.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,295,796.00	7,295,796.00	1,919,376.60	10,057,327.45	(2,761,531.45)	-37.9%
Communications		5900	186,528.00	186,528.00	38,188.47	186,721.00	(193.00)	-0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,142,804.00	11,142,804.00	2,646,594.40	13,869,605.45	(2,726,801.45)	-24.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	(5,000.00)	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	(124,876.85)	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	255,592.00	255,592.00	139,786.35	297,378.00	(41,786.00)	-16.3%
Equipment Replacement		6500	0.00	0.00	11,328.25	62,467.00	(62,467.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			255,592.00	255,592.00	21,237.75	359,845.00	(104,253.00)	-40.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	36,021.00	32,709.00	(32,709.00)	New
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	574,266.00	574,266.00	0.00	121,877.00	452,389.00	78.8%
Debt Service								
Debt Service - Interest		7438	13,824.00	13,824.00	0.00	13,824.00	0.00	0.0%
Other Debt Service - Principal		7439	125,180.00	125,180.00	0.00	125,180.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			713,270.00	713,270.00	36,021.00	293,590.00	419,680.00	58.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(76,961.00)	(76,961.00)	0.00	(68,512.00)	(8,449.00)	11.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(76,961.00)	(76,961.00)	0.00	(68,512.00)	(8,449.00)	11.0%
TOTAL, EXPENDITURES			53,875,336.00	53,875,336.00	16,848,263.00	57,486,993.53	(3,611,657.53)	-6.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	111,523.00	111,523.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	111,523.00	111,523.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	480,000.00	480,000.00	0.00	480,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			480,000.00	480,000.00	0.00	480,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	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%

2023-24 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)
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(480,000.00)	(480,000.00)	0.00	(368,477.00)	(111,523.00)	23.2%

Resource	Description	2023-24 Projected Totals
3213	Elementary and Secondary School Emergency Relief III (ESSER III) Fund	124,614.00
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	37,476.00
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 611	10,491.00
3410	Department of Rehab: Workability II, Transition Partnership	26,777.00
6054	Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant Program - Early Education Teacher Development Grant	154,464.00
6057	Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	132,386.93
6266	Educator Effectiveness, FY 2021-22	169,490.89
6300	Lottery: Instructional Materials	242,802.23
6333	CA Community Schools Partnership Act - Coordination Grant	228,671.62
6360	Pupils with Disabilities Attending ROC/P	16,441.74
6387	Career Technical Education Incentive Grant Program	766,156.00
6388	Strong Workforce Program	1,985,088.00
6500	Special Education	1,635,986.10
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	1,517,426.76
6536	Special Ed: Dispute Prevention and Dispute Resolution	3,280.74
6545	SELPA Systems Improvement Leads	54,007.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	147,982.00
7311	Classified School Employee Professional Development Block Grant	27,407.00
7368	Direct Services for Foster Youth	1.00
7413	A-G Learning Loss Mitigation Grant	1.28
7425	Expanded Learning Opportunities (ELO) Grant	67,769.73
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	17,965.18
7435	Learning Recovery Emergency Block Grant	103,058.00
7810	Other Restricted State	1,389,249.04
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	278,575.48
9010	Other Restricted Local	6,298,637.13
Total, Restricted Balance		15,436,205.85

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	19,067,601.00	19,067,601.00	248,422.10	19,067,601.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,974,162.00	5,974,162.00	164,637.29	6,640,580.00	666,418.00	11.2%
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	(46,599.56)	0.00	0.00	0.0%
5) TOTAL, REVENUES			25,041,763.00	25,041,763.00	366,459.83	25,708,181.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	25,041,763.00	25,041,763.00	413,059.39	25,708,181.00	(666,418.00)	-2.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,041,763.00	25,041,763.00	413,059.39	25,708,181.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(46,599.56)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(46,599.56)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,207,315.74	3,207,315.74		246,599.56	(2,960,716.18)	-92.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,207,315.74	3,207,315.74		246,599.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,207,315.74	3,207,315.74		246,599.56		
2) Ending Balance, June 30 (E + F1e)			3,207,315.74	3,207,315.74		246,599.56		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,207,316.47	3,207,316.47		200,000.00		

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	0.00	0.00		46,599.56		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(.73)	(.73)		0.00		
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	19,067,601.00	19,067,601.00	248,422.10	19,067,601.00	0.00	0.0%
TOTAL, LCFF SOURCES			19,067,601.00	19,067,601.00	248,422.10	19,067,601.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	5,974,162.00	5,974,162.00	164,637.29	6,640,580.00	666,418.00	11.2%
TOTAL, FEDERAL REVENUE			5,974,162.00	5,974,162.00	164,637.29	6,640,580.00	666,418.00	11.2%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
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	(46,599.56)	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(46,599.56)	0.00	0.00	0.0%
TOTAL, REVENUES			25,041,763.00	25,041,763.00	366,459.83	25,708,181.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	5,974,162.00	5,974,162.00	164,637.29	6,640,580.00	(666,418.00)	-11.2%
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	19,067,601.00	19,067,601.00	248,422.10	19,067,601.00	0.00	0.0%
To County Offices	6500	7222	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 JPAs	6500	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			25,041,763.00	25,041,763.00	413,059.39	25,708,181.00	(666,418.00)	-2.7%
TOTAL, EXPENDITURES			25,041,763.00	25,041,763.00	413,059.39	25,708,181.00		

Resource	Description	2023-24 Projected Totals
6546	Mental Health- Related Services	200,000.00
Total, Restricted Balance		200,000.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	247,225.00	247,225.00	98,551.40	247,225.00	0.00	0.0%
3) Other State Revenue		8300-8599	394,389.00	394,389.00	280,971.50	410,243.00	15,854.00	4.0%
4) Other Local Revenue		8600-8799	0.00	0.00	68.63	0.00	0.00	0.0%
5) TOTAL, REVENUES			641,614.00	641,614.00	379,591.53	657,468.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	15,453.00	15,453.00	9,013.62	15,453.00	0.00	0.0%
2) Classified Salaries		2000-2999	104,939.00	104,939.00	57,338.74	129,057.00	(24,118.00)	-23.0%
3) Employee Benefits		3000-3999	59,112.00	59,112.00	29,956.43	69,456.00	(10,344.00)	-17.5%
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	385,149.00	385,149.00	6,777.98	374,948.00	10,201.00	2.6%
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	76,961.00	76,961.00	0.00	68,512.00	8,449.00	11.0%
9) TOTAL, EXPENDITURES			641,614.00	641,614.00	103,086.77	657,426.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	276,504.76	42.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	276,504.76	42.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(.01)	(.01)		10,565.97	10,565.98	-105,659,800.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(.01)	(.01)		10,565.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(.01)	(.01)		10,565.97		
2) Ending Balance, June 30 (E + F1e)			(.01)	(.01)		10,607.97		
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	.03	.03		42.03		
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		10,565.95		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(.04)	(.04)		(.01)		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	247,225.00	247,225.00	98,551.40	247,225.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			247,225.00	247,225.00	98,551.40	247,225.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	394,389.00	394,389.00	280,971.50	410,243.00	15,854.00	4.0%
TOTAL, OTHER STATE REVENUE			394,389.00	394,389.00	280,971.50	410,243.00	15,854.00	4.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	422.24	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(353.61)	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	68.63	0.00	0.00	0.0%
TOTAL, REVENUES			641,614.00	641,614.00	379,591.53	657,468.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	15,453.00	15,453.00	9,013.62	15,453.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			15,453.00	15,453.00	9,013.62	15,453.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	95,665.00	95,665.00	54,084.30	121,185.00	(25,520.00)	-26.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Clerical, Technical and Office Salaries		2400	9,274.00	9,274.00	3,254.44	7,872.00	1,402.00	15.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			104,939.00	104,939.00	57,338.74	129,057.00	(24,118.00)	-23.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,196.00	6,196.00	3,114.89	9,445.00	(3,249.00)	-52.4%
PERS		3201-3202	28,001.00	28,001.00	13,353.46	28,894.00	(893.00)	-3.2%
OASDI/Medicare/Alternative		3301-3302	8,201.00	8,201.00	4,054.12	8,813.00	(612.00)	-7.5%
Health and Welfare Benefits		3401-3402	14,709.00	14,709.00	8,517.03	20,436.00	(5,727.00)	-38.9%
Unemployment Insurance		3501-3502	587.00	587.00	33.14	75.00	512.00	87.2%
Workers' Compensation		3601-3602	1,290.00	1,290.00	822.13	1,793.00	(503.00)	-39.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	128.00	128.00	61.66	0.00	128.00	100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			59,112.00	59,112.00	29,956.43	69,456.00	(10,344.00)	-17.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	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%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	66,927.00	66,927.00	0.00	45,073.00	21,854.00	32.7%
Travel and Conferences		5200	0.00	0.00	1,129.79	1,500.00	(1,500.00)	New
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	313,222.00	313,222.00	5,648.19	323,375.00	(10,153.00)	-3.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			385,149.00	385,149.00	6,777.98	374,948.00	10,201.00	2.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	76,961.00	76,961.00	0.00	68,512.00	8,449.00	11.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			76,961.00	76,961.00	0.00	68,512.00	8,449.00	11.0%
TOTAL, EXPENDITURES			641,614.00	641,614.00	103,086.77	657,426.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
6123	Child Development: Quality Improvement Activities	42.00
6127	Child Development: California State Preschool Program QRIS Block Grant RFA	.03
Total, Restricted Balance		42.03

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	339,546.00	339,546.00	0.00	339,546.00	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	18,479.00	18,479.00	2,459.68	18,479.00	0.00	0.0%
5) TOTAL, REVENUES			358,025.00	358,025.00	2,459.68	358,025.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	4,935.00	136,000.00	(136,000.00)	New
6) Capital Outlay		6000-6999	300,000.00	300,000.00	732,724.74	2,115,692.01	(1,815,692.01)	-605.2%
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			300,000.00	300,000.00	737,659.74	2,251,692.01		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			58,025.00	58,025.00	(735,200.06)	(1,893,667.01)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			58,025.00	58,025.00	(735,200.06)	(1,893,667.01)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,634,043.31	1,634,043.31		3,557,956.72	1,923,913.41	117.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,634,043.31	1,634,043.31		3,557,956.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,634,043.31	1,634,043.31		3,557,956.72		
2) Ending Balance, June 30 (E + F1e)			1,692,068.31	1,692,068.31		1,664,289.71		
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		

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	1,692,068.31	1,692,068.31		1,664,289.71		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	339,546.00	339,546.00	0.00	339,546.00	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			339,546.00	339,546.00	0.00	339,546.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	18,479.00	18,479.00	31,754.67	18,479.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(29,294.99)	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			18,479.00	18,479.00	2,459.68	18,479.00	0.00	0.0%
TOTAL, REVENUES			358,025.00	358,025.00	2,459.68	358,025.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%

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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	4,935.00	136,000.00	(136,000.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	4,935.00	136,000.00	(136,000.00)	New
CAPITAL OUTLAY								
Land Improvements		6170	100,000.00	100,000.00	0.00	95,065.00	4,935.00	4.9%
Buildings and Improvements of Buildings		6200	200,000.00	200,000.00	732,724.74	2,020,627.01	(1,820,627.01)	-910.3%
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%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			300,000.00	300,000.00	732,724.74	2,115,692.01	(1,815,692.01)	-605.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			300,000.00	300,000.00	737,659.74	2,251,692.01		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								

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)
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	94.00	94.00	236.92	1,504.95	1,410.95	1,501.0%
5) TOTAL, REVENUES			94.00	94.00	236.92	1,504.95		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			94.00	94.00	236.92	1,504.95		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	50,000.00	(50,000.00)	New
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	(50,000.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			94.00	94.00	236.92	(48,495.05)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	245,697.54	245,697.54		149,436.30	(96,261.24)	-39.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			245,697.54	245,697.54		149,436.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			245,697.54	245,697.54		149,436.30		
2) Ending Balance, June 30 (E + F1e)			245,791.54	245,791.54		100,941.25		
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	245,791.54	245,791.54		100,941.25		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	94.00	94.00	1,741.87	1,504.95	1,410.95	1,501.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(1,504.95)	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			94.00	94.00	236.92	1,504.95	1,410.95	1,501.0%
TOTAL, REVENUES			94.00	94.00	236.92	1,504.95		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	50,000.00	(50,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	50,000.00	(50,000.00)	New
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + e)			0.00	0.00	0.00	(50,000.00)		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	566,115.00	566,115.00	376,468.01	659,981.69	93,866.69	16.6%
5) TOTAL, REVENUES			566,115.00	566,115.00	376,468.01	659,981.69		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	150,000.00	150,000.00	61,643.92	150,000.00	0.00	0.0%
3) Employee Benefits		3000-3999	45,220.00	45,220.00	18,850.35	45,220.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,850.00	3,850.00	461.10	3,850.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	468,901.00	468,901.00	803,358.66	425,405.00	43,496.00	9.3%
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	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			667,971.00	667,971.00	884,314.03	624,475.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(101,856.00)	(101,856.00)	(507,846.02)	35,506.69		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(101,856.00)	(101,856.00)	(507,846.02)	35,506.69		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	492,299.76	492,299.76		861,895.97	369,596.21	75.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			492,299.76	492,299.76		861,895.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			492,299.76	492,299.76		861,895.97		
2) Ending Balance, June 30 (E + F1e)			390,443.76	390,443.76		897,402.66		
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	50,000.00	50,000.00		106,676.37		
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	340,443.76	340,443.76		790,726.29		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	7,515.44	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(6,320.15)	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	566,115.00	566,115.00	375,272.72	659,981.69	93,866.69	16.6%
TOTAL, OTHER LOCAL REVENUE			566,115.00	566,115.00	376,468.01	659,981.69	93,866.69	16.6%
TOTAL, REVENUES			566,115.00	566,115.00	376,468.01	659,981.69		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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	150,000.00	150,000.00	61,643.92	150,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			150,000.00	150,000.00	61,643.92	150,000.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	32,015.00	32,015.00	13,340.00	32,015.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	11,475.00	11,475.00	4,715.75	11,475.00	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	75.00	75.00	30.83	75.00	0.00	0.0%
Workers' Compensation		3601-3602	1,655.00	1,655.00	763.77	1,655.00	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			45,220.00	45,220.00	18,850.35	45,220.00	0.00	0.0%
BOOKS AND SUPPLIES								

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)
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,250.00	1,250.00	461.10	1,250.00	0.00	0.0%
Noncapitalized Equipment		4400	2,600.00	2,600.00	0.00	2,600.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,850.00	3,850.00	461.10	3,850.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	468,901.00	468,901.00	803,346.69	425,405.00	43,496.00	9.3%
Communications		5900	0.00	0.00	11.97	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			468,901.00	468,901.00	803,358.66	425,405.00	43,496.00	9.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			667,971.00	667,971.00	884,314.03	624,475.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%

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 SOURCES/USES								
SOURCES								
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(- b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
9010	Other Restricted Local	106,676.37
Total, Restricted Balance		106,676.37

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	.01	.01	22.39	0.00	(.01)	-100.0%
5) TOTAL, REVENUES			.01	.01	22.39	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			.01	.01	22.39	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			.01	.01	22.39	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	751.17	751.17		142.19	(608.98)	-81.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			751.17	751.17		142.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			751.17	751.17		142.19		
2) Ending Balance, June 30 (E + F1e)			751.18	751.18		142.19		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	751.18	751.18		142.19		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	.01	.01	164.58	0.00	(.01)	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(142.19)	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			.01	.01	22.39	0.00	(.01)	-100.0%
TOTAL, REVENUES			.01	.01	22.39	0.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%

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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SOURCES								
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%
Proceeds from SBITAs		8974	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%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150,000.00	150,000.00	19,207.26	122,003.19	(27,996.81)	-18.7%
5) TOTAL, REVENUES			150,000.00	150,000.00	19,207.26	122,003.19		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			150,000.00	150,000.00	19,207.26	122,003.19		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			150,000.00	150,000.00	19,207.26	122,003.19		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,541,031.51	15,541,031.51		15,867,933.13	326,901.62	2.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,541,031.51	15,541,031.51		15,867,933.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,541,031.51	15,541,031.51		15,867,933.13		
2) Ending Balance, June 30 (E + F1e)			15,691,031.51	15,691,031.51		15,989,936.32		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	15,691,031.51	15,691,031.51		15,989,936.32		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	141,210.45	122,003.19	(27,996.81)	-18.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(122,003.19)	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			150,000.00	150,000.00	19,207.26	122,003.19	(27,996.81)	-18.7%
TOTAL, REVENUES			150,000.00	150,000.00	19,207.26	122,003.19		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								

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: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,590,521.00	2,590,521.00	1,003,470.35	3,113,770.99	523,249.99	20.2%
5) TOTAL, REVENUES			2,590,521.00	2,590,521.00	1,003,470.35	3,113,770.99		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	948,912.00	948,912.00	375,517.51	1,071,787.00	(122,875.00)	-12.9%
3) Employee Benefits		3000-3999	463,930.19	463,930.19	166,415.37	470,197.00	(6,266.81)	-1.4%
4) Books and Supplies		4000-4999	188,250.00	188,250.00	48,315.77	198,250.00	(10,000.00)	-5.3%
5) Services and Other Operating Expenses		5000-5999	1,519,775.00	1,519,775.00	699,289.23	2,273,636.71	(753,861.71)	-49.6%
6) Depreciation and Amortization		6000-6999	105,000.00	105,000.00	0.00	135,000.00	(30,000.00)	-28.6%
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			3,225,867.19	3,225,867.19	1,289,537.88	4,148,870.71		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(635,346.19)	(635,346.19)	(286,067.53)	(1,035,099.72)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	480,000.00	480,000.00	0.00	480,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	61,523.00	(61,523.00)	New
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			480,000.00	480,000.00	0.00	418,477.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(155,346.19)	(155,346.19)	(286,067.53)	(616,622.72)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	0.00		3,700,600.85	3,700,600.85	New
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)			0.00	0.00		3,700,600.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00		3,700,600.85		
2) Ending Net Position, June 30 (E + F1e)			(155,346.19)	(155,346.19)		3,083,978.13		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	2,977,297.00	2,977,297.00		2,977,297.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	(3,132,643.19)	(3,132,643.19)		106,681.13		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
All Other Sales		8639	1,088,175.00	1,088,175.00	569,453.36	1,285,224.00	197,049.00	18.1%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2,445.33	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(3,809.22)	0.00	0.00	0.0%
Fees and Contracts								
All Other Fees and Contracts		8689	1,492,506.00	1,492,506.00	416,629.40	1,810,198.00	317,692.00	21.3%
Other Local Revenue								
All Other Local Revenue		8699	9,840.00	9,840.00	18,751.48	18,348.99	8,508.99	86.5%
TOTAL, OTHER LOCAL REVENUE			2,590,521.00	2,590,521.00	1,003,470.35	3,113,770.99	523,249.99	20.2%
TOTAL, REVENUES			2,590,521.00	2,590,521.00	1,003,470.35	3,113,770.99		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	195,995.00	195,995.00	53,128.25	239,376.00	(43,381.00)	-22.1%
Classified Support Salaries		2200	383,557.00	383,557.00	104,921.77	382,491.00	1,066.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	298,288.00	298,288.00	138,615.50	351,720.00	(53,432.00)	-17.9%
Clerical, Technical and Office Salaries		2400	71,072.00	71,072.00	39,972.56	73,200.00	(2,128.00)	-3.0%
Other Classified Salaries		2900	0.00	0.00	38,879.43	25,000.00	(25,000.00)	New
TOTAL, CLASSIFIED SALARIES			948,912.00	948,912.00	375,517.51	1,071,787.00	(122,875.00)	-12.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	213,962.88	213,962.88	86,889.36	239,083.00	(25,120.12)	-11.7%
OASDI/Medicare/Alternative		3301-3302	72,101.03	72,101.03	26,340.26	80,153.00	(8,051.97)	-11.2%
Health and Welfare Benefits		3401-3402	162,141.92	162,141.92	47,663.22	137,258.00	24,883.92	15.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Unemployment Insurance		3501-3502	4,092.90	4,092.90	188.07	657.00	3,435.90	83.9%
Workers' Compensation		3601-3602	10,479.34	10,479.34	4,699.86	13,045.00	(2,565.66)	-24.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,152.12	1,152.12	384.60	1.00	1,151.12	99.9%
Other Employee Benefits		3901-3902	0.00	0.00	250.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			463,930.19	463,930.19	166,415.37	470,197.00	(6,266.81)	-1.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	179,370.00	179,370.00	45,146.85	189,370.00	(10,000.00)	-5.6%
Noncapitalized Equipment		4400	6,380.00	6,380.00	2,062.38	6,380.00	0.00	0.0%
Food		4700	2,500.00	2,500.00	1,106.54	2,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			188,250.00	188,250.00	48,315.77	198,250.00	(10,000.00)	-5.3%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,830.00	5,830.00	1,537.81	5,830.00	0.00	0.0%
Dues and Memberships		5300	880.00	880.00	0.00	880.00	0.00	0.0%
Insurance		5400-5450	23,042.00	23,042.00	23,717.60	23,042.00	0.00	0.0%
Operations and Housekeeping Services		5500	204,382.00	204,382.00	47,967.66	204,047.71	334.29	0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	41,691.00	41,691.00	6,074.35	41,691.00	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	87,655.00	87,655.00	0.00	87,655.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,152,819.00	1,152,819.00	619,991.81	1,907,015.00	(754,196.00)	-65.4%
Communications		5900	3,476.00	3,476.00	0.00	3,476.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,519,775.00	1,519,775.00	699,289.23	2,273,636.71	(753,861.71)	-49.6%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	105,000.00	105,000.00	0.00	135,000.00	(30,000.00)	-28.6%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			105,000.00	105,000.00	0.00	135,000.00	(30,000.00)	-28.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			3,225,867.19	3,225,867.19	1,289,537.88	4,148,870.71		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	480,000.00	480,000.00	0.00	480,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			480,000.00	480,000.00	0.00	480,000.00	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)
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	61,523.00	(61,523.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	61,523.00	(61,523.00)	New
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a-b+e)			480,000.00	480,000.00	0.00	418,477.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Net Position		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	35,228.00	35,228.00	10,379.41	35,228.00	0.00	0.0%
5) TOTAL, REVENUES			35,228.00	35,228.00	10,379.41	35,228.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	59,676.12	59,676.12	34,594.10	59,677.00	(.88)	0.0%
6) Depreciation and Amortization		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, EXPENSES			59,676.12	59,676.12	34,594.10	59,677.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(24,448.12)	(24,448.12)	(24,214.69)	(24,449.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(24,448.12)	(24,448.12)	(24,214.69)	(24,449.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	0.00		1,308,183.16	1,308,183.16	New
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)			0.00	0.00		1,308,183.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	0.00		1,308,183.16		
2) Ending Net Position, June 30 (E + F1e)			(24,448.12)	(24,448.12)		1,283,734.16		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	(24,448.12)	(24,448.12)		1,283,734.16		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	13,048.00	13,048.00	11,358.53	13,048.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(9,874.57)	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	22,180.00	22,180.00	8,895.45	22,180.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,228.00	35,228.00	10,379.41	35,228.00	0.00	0.0%
TOTAL, REVENUES			35,228.00	35,228.00	10,379.41	35,228.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	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)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	59,676.12	59,676.12	34,594.10	59,677.00	(.88)	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			59,676.12	59,676.12	34,594.10	59,677.00	(.88)	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			59,676.12	59,676.12	34,594.10	59,677.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a-b+e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Net Position		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Depreciation and Amortization		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, EXPENSES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	0.00	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	66.54	66.54		0.00	(66.54)	-100.0%
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)			66.54	66.54		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			66.54	66.54		0.00		
2) Ending Net Position, June 30 (E + F1e)			66.54	66.54		0.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	66.54	66.54		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
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	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%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	0.00	0.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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 + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Net Position		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. ADDITIONS								
1) Other Local Revenue		8600-8799	0.00	0.00	(1,717.12)	0.00	0.00	0.0%
2) Funds Collected for Others		8800	0.00	0.00	0.00	0.00	0.00	0.0%
3) TOTAL, ADDITIONS			0.00	0.00	(1,717.12)	0.00		
B. DEDUCTIONS								
1) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Funds Distributed to Others		7500	0.00	0.00	0.00	0.00	0.00	0.0%
3) TOTAL, DEDUCTIONS			0.00	0.00	0.00	0.00		
C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)			0.00	0.00	(1,717.12)	0.00		
D. NET POSITION								
1) Beginning Net Position								
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 (D1a + D1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			0.00	0.00		0.00		
2) Ending Net Position, June 30 (C + D1e)			0.00	0.00		0.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
TOTAL ADDITIONS								
Interest		8660	0.00	0.00	(96.55)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(1,620.57)	0.00	0.00	0.0%
Funds Collected for Others		8800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, ADDITIONS			0.00	0.00	(1,717.12)	0.00		
TOTAL DEDUCTIONS								
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Funds Distributed to Others		7500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEDUCTIONS			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Year 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)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)					0.00	
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps	10.03	10.03	10.03	10.03	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	14.43	14.43	14.43	14.43	0.00	0.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	24.46	24.46	24.46	24.46	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools	19.14	19.14	19.14	19.14	0.00	0.0%
b. Special Education-Special Day Class	153.44	153.44	153.44	153.44	0.00	0.0%
c. Special Education-NPS/LCI	5.97	5.97	5.97	5.97	0.00	0.0%
d. Special Education Extended Year	16.41	16.41	16.41	16.41	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	194.96	194.96	194.96	194.96	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	219.42	219.42	219.42	219.42	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA	28,481.93	28,481.93	28,481.93	28,481.93	0.00	0.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	10.97	10.97	10.97	10.97	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	10.97	10.97	10.97	10.97	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools	5.36	5.36	5.36	5.36	0.00	0.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	5.36	5.36	5.36	5.36	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	16.33	16.33	16.33	16.33	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

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)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	16.33	16.33	16.33	16.33	0.00	0.0%

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 12, 2023

Signed: _____
 County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

☒ POSITIVE CERTIFICATION

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

☐ QUALIFIED CERTIFICATION

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

☐ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Randy Jones

Telephone: 415-499-5822

Title: Assistant Superintendent, Business Services

E-mail: rjones@marinschools.org

Criteria and Standards Review Summary

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

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

S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S9	Status of Other Funds	Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
		Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	57,966,993.53
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,094,569.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	673.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	359,845.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	139,004.00
4. Other Transfers Out	All	9200	7200-7299	121,877.00
5. Interfund Transfers Out	All	9300	7600-7629	400,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,344,063.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				3,365,462.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				52,506,962.53
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*				40.79
B. Expenditures per ADA (Line I.E divided by Line II.A)				1,287,250.86
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total		Per ADA

A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	36,281,499.30	1,126,754.64
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	36,281,499.30	1,126,754.64
B. Required effort (Line A.2 times 90%)	32,653,349.37	1,014,079.18
C. Current year expenditures (Line I.E and Line II.B)	52,506,962.53	1,287,250.86
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00

E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.		

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 6,742,162.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 34,728,459.52

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 19.41%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 6,517,997.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 1,636,828.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	69,750.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	548,261.77
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	8,772,836.77
9. Carry-Forward Adjustment (Part IV, Line F)	2,215,631.11
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,988,467.88
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	19,378,062.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	14,095,797.53
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,807,845.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	335,280.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	673.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	555.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,632,314.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	4,901,279.39
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	673,787.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,276,373.84
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	395,411.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	543,841.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	624,475.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	47,665,693.76
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	18.40%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	23.05%
Part IV - Carry-forward Adjustment	
The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates	

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	8,772,836.77
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	206,556.28
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (14.19%) times Part III, Line B19); zero if negative	2,215,631.11
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (14.19%) times Part III, Line B19) or (the highest rate used to recover costs from any program (15.64%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	2,215,631.11
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	2,215,631.11

Approved
indirect cost
rate: 14.19%

Highest rate
used in any
program: 15.64%

Note: In one or more
resources, the rate
used is greater than
the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	135,302.00	19,199.00	14.19%
01	3025	204,738.00	29,052.00	14.19%
01	3183	47,971.00	6,807.00	14.19%
01	3213	94,663.00	5,482.00	5.79%
01	3310	579,517.00	51,921.00	8.96%
01	3315	80,520.00	7,086.00	8.80%
01	3345	1,228.00	174.00	14.17%
01	3385	221,207.00	31,389.00	14.19%
01	3410	67,994.00	10,637.00	15.64%
01	4035	16,408.00	2,328.00	14.19%
01	4127	23,085.00	3,275.00	14.19%
01	4203	75,824.00	3,386.00	4.47%
01	5630	74,739.00	10,605.00	14.19%
01	6054	95,327.00	13,527.00	14.19%
01	6057	223,331.00	31,688.00	14.19%
01	6266	261,218.00	11,237.00	4.30%
01	6318	55,724.00	6,515.00	11.69%
01	6332	262,720.00	37,280.00	14.19%
01	6333	109,454.00	15,531.00	14.19%
01	6387	309,905.00	6,734.00	2.17%
01	6388	1,000,645.00	142,068.00	14.20%
01	6500	18,784,022.00	1,452,107.00	7.73%
01	6510	427,266.00	59,723.00	13.98%
01	6520	112,983.00	16,032.00	14.19%
01	6546	843,373.00	87,137.00	10.33%
01	6680	32,840.00	4,660.00	14.19%
01	6685	32,840.00	4,660.00	14.19%
01	6690	237,614.00	29,646.00	12.48%
01	7366	230,130.00	32,655.00	14.19%
01	7368	50,843.00	7,215.00	14.19%
01	7435	107,724.00	10,137.00	9.41%
01	7810	641,475.58	96,380.00	15.02%
01	8150	745,548.00	92,319.00	12.38%
01	9010	5,288,280.95	389,331.00	7.36%
12	5035	122,787.00	17,423.00	14.19%
12	5055	54,245.00	7,697.00	14.19%

12	6045	7,164.00	716.00	9.99%
12	6102	164,040.00	16,404.00	10.00%
12	6127	193,078.00	26,272.00	13.61%

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		28,481.93	0.00%	28,481.93	0.00%	28,481.93
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	14,157,520.36	1.00%	14,299,095.56	1.00%	14,442,086.51
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	126,595.00	2.29%	129,493.74	1.94%	132,009.63
4. Other Local Revenues	8600-8799	4,687,217.00	(1.19%)	4,631,244.78	(.16%)	4,624,022.56
5. Other Financing Sources						
a. Transfers In	8900-8929	111,523.00	(44.83%)	61,523.00	0.00%	61,523.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,297,941.00)	(9.43%)	(1,175,512.82)	.97%	(1,186,906.92)
6. Total (Sum lines A1 thru A5c)		17,784,914.36	.90%	17,945,844.26	.71%	18,072,734.78
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,872,669.69		2,901,396.39
b. Step & Column Adjustment				28,726.70		29,013.96
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,872,669.69	1.00%	2,901,396.39	1.00%	2,930,410.35
2. Classified Salaries						
a. Base Salaries				8,805,542.00		8,937,625.14
b. Step & Column Adjustment				132,083.14		134,064.37
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,805,542.00	1.50%	8,937,625.14	1.50%	9,071,689.51
3. Employee Benefits	3000-3999	5,328,675.70	4.32%	5,559,120.98	1.86%	5,662,623.37
4. Books and Supplies	4000-4999	782,749.61	(1.23%)	773,114.72	2.46%	792,125.14
5. Services and Other Operating Expenditures	5000-5999	4,187,208.00	2.35%	4,285,711.12	2.72%	4,402,451.92
6. Capital Outlay	6000-6999	263,500.00	0.00%	263,500.00	0.00%	263,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	121,877.00	0.00%	121,877.00	0.00%	121,877.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,796,435.00)	6.80%	(2,986,563.08)	.75%	(3,009,023.25)
9. Other Financing Uses						
a. Transfers Out	7600-7629	400,000.00	(100.00%)	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)		19,965,787.00	(.55%)	19,855,782.27	1.91%	20,235,654.04
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,180,872.64)		(1,909,938.01)		(2,162,919.26)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		42,749,214.87		40,568,342.23		38,658,404.22
2. Ending Fund Balance (Sum lines C and D1)		40,568,342.23		38,658,404.22		36,495,484.96
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	35,515,330.43		33,830,215.11		31,628,329.56
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)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,478,019.61		3,253,196.92		3,292,163.21
2. Unassigned/Unappropriated	9790	1,574,992.19		1,574,992.19		1,574,992.19
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		40,568,342.23		38,658,404.22		36,495,484.96
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	35,515,330.43		33,830,215.11		31,628,329.56
b. Reserve for Economic Uncertainties	9789	3,478,019.61		3,253,196.92		3,292,163.21
c. Unassigned/Unappropriated	9790	1,574,992.19		1,574,992.19		1,574,992.19
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		40,568,342.23		38,658,404.22		36,495,484.96
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,829,336.00	0.00%	6,829,336.00	0.00%	6,829,336.00
2. Federal Revenues	8100-8299	2,413,738.00	(37.44%)	1,510,151.00	0.00%	1,510,151.00
3. Other State Revenues	8300-8599	12,875,983.00	(30.25%)	8,980,611.32	2.75%	9,227,399.94
4. Other Local Revenues	8600-8799	15,715,855.99	(2.43%)	15,333,337.99	0.00%	15,333,337.99
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,297,941.00	(9.43%)	1,175,512.82	.97%	1,186,906.92
6. Total (Sum lines A1 thru A5c)		39,132,853.99	(13.55%)	33,828,949.13	.76%	34,087,131.85
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,527,320.04		9,622,593.24
b. Step & Column Adjustment				95,273.20		96,225.96
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,527,320.04	1.00%	9,622,593.24	1.00%	9,718,819.20
2. Classified Salaries						
a. Base Salaries				6,969,160.00		7,073,697.51
b. Step & Column Adjustment				104,537.51		106,105.48
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,969,160.00	1.50%	7,073,697.51	1.50%	7,179,802.99
3. Employee Benefits	3000-3999	7,967,254.09	4.70%	8,341,699.71	(1.84%)	8,188,005.41
4. Books and Supplies	4000-4999	779,093.95	(.96%)	771,579.97	2.57%	791,380.27
5. Services and Other Operating Expenditures	5000-5999	9,682,397.45	(45.04%)	5,321,195.87	3.36%	5,499,864.68
6. Capital Outlay	6000-6999	96,345.00	0.00%	96,345.00	0.00%	96,345.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	171,713.00	(19.05%)	139,004.00	0.00%	139,004.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,727,923.00	6.97%	2,918,051.08	.77%	2,940,511.25
9. Other Financing Uses						
a. Transfers Out	7600-7629	80,000.00	0.00%	80,000.00	0.00%	80,000.00
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)		38,001,206.53	(9.57%)	34,364,166.38	.78%	34,633,732.80
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		1,131,647.46		(535,217.25)		(546,600.95)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		14,304,557.92		15,436,205.38		14,900,988.13
2. Ending Fund Balance (Sum lines C and D1)		15,436,205.38		14,900,988.13		14,354,387.18
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	15,436,205.85		14,900,988.13		14,354,387.18
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(.47)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,436,205.38		14,900,988.13		14,354,387.18
E. AVAILABLE RESERVES						
1.County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attached						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		28,481.93	0.00%	28,481.93	0.00%	28,481.93
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	20,986,856.36	.67%	21,128,431.56	.68%	21,271,422.51
2. Federal Revenues	8100-8299	2,413,738.00	(37.44%)	1,510,151.00	0.00%	1,510,151.00
3. Other State Revenues	8300-8599	13,002,578.00	(29.94%)	9,110,105.06	2.74%	9,359,409.57
4. Other Local Revenues	8600-8799	20,403,072.99	(2.15%)	19,964,582.77	(.04%)	19,957,360.55
5. Other Financing Sources						
a. Transfers In	8900-8929	111,523.00	(44.83%)	61,523.00	0.00%	61,523.00
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)		56,917,768.35	(9.04%)	51,774,793.39	.74%	52,159,866.63
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,399,989.73		12,523,989.63
b. Step & Column Adjustment				123,999.90		125,239.92
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,399,989.73	1.00%	12,523,989.63	1.00%	12,649,229.55
2. Classified Salaries						
a. Base Salaries				15,774,702.00		16,011,322.65
b. Step & Column Adjustment				236,620.65		240,169.85
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,774,702.00	1.50%	16,011,322.65	1.50%	16,251,492.50
3. Employee Benefits	3000-3999	13,295,929.79	4.55%	13,900,820.69	(.36%)	13,850,628.78
4. Books and Supplies	4000-4999	1,561,843.56	(1.10%)	1,544,694.69	2.51%	1,583,505.41
5. Services and Other Operating Expenditures	5000-5999	13,869,605.45	(30.73%)	9,606,906.99	3.07%	9,902,316.60
6. Capital Outlay	6000-6999	359,845.00	0.00%	359,845.00	0.00%	359,845.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	293,590.00	(11.14%)	260,881.00	0.00%	260,881.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(68,512.00)	0.00%	(68,512.00)	0.00%	(68,512.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	480,000.00	(83.33%)	80,000.00	0.00%	80,000.00
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)		57,966,993.53	(6.46%)	54,219,948.65	1.20%	54,869,386.84
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,049,225.18)		(2,445,155.26)		(2,709,520.21)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		57,053,772.79		56,004,547.61		53,559,392.35
2. Ending Fund Balance (Sum lines C and D1)		56,004,547.61		53,559,392.35		50,849,872.14
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	15,436,205.85		14,900,988.13		14,354,387.18
c. Committed						
1. Stabilization Arrangements	9750	35,515,330.43		33,830,215.11		31,628,329.56
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)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,478,019.61		3,253,196.92		3,292,163.21
2. Unassigned/Unappropriated	9790	1,574,991.72		1,574,992.19		1,574,992.19
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		56,004,547.61		53,559,392.35		50,849,872.14
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	35,515,330.43		33,830,215.11		31,628,329.56
b. Reserve for Economic Uncertainties	9789	3,478,019.61		3,253,196.92		3,292,163.21
c. Unassigned/Unappropriated	9790	1,574,992.19		1,574,992.19		1,574,992.19
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.47)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		40,568,341.76		38,658,404.22		36,495,484.96
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		69.99%		71.30%		66.51%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	YES					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s): Marin County						
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)		25,708,181.00		25,708,181.00		25,708,181.00
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)		57,966,993.53		54,219,948.65		54,869,386.84
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		57,966,993.53		54,219,948.65		54,869,386.84
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)		57,966,993.53		54,219,948.65		54,869,386.84
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,739,009.81		1,626,598.46		1,646,081.61
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		707,000.00		707,000.00		707,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,739,009.81		1,626,598.46		1,646,081.61
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	19,067,601.00	0.00%	19,067,601.00	0.00%	19,067,601.00
2. Federal Revenues	8100-8299	6,640,580.00	(.72%)	6,592,866.00	0.00%	6,592,866.00
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	0.00	0.00%		0.00%	
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		25,708,181.00	(.19%)	25,660,467.00	0.00%	25,660,467.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	25,708,181.00	(.19%)	25,660,467.00	0.00%	25,660,467.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		25,708,181.00	(.19%)	25,660,467.00	0.00%	25,660,467.00
C. NET INCREASE(DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	246,599.56		246,599.56		246,599.56
2. Ending Fund Balance (Sum lines C and D1)		246,599.56		246,599.56		246,599.56
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	200,000.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00		246,599.56		246,599.56
d. Assigned	9780	46,599.56				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		246,599.56		246,599.56		246,599.56
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	247,225.00	0.00%	247,225.00	0.00%	247,225.00
3. Other State Revenues	8300-8599	410,243.00	3.92%	426,307.00	3.27%	440,249.00
4. Other Local Revenues	8600-8799	0.00	0.00%		0.00%	
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		657,468.00	2.44%	673,532.00	2.07%	687,474.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	15,453.00	1.00%	15,608.00	1.00%	15,764.00
2. Classified Salaries	2000-2999	129,057.00	1.50%	130,993.00	1.50%	132,958.00
3. Employee Benefits	3000-3999	69,456.00	2.59%	71,258.00	1.93%	72,635.00
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	374,948.00	2.80%	385,461.00	2.32%	394,416.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	68,512.00	2.48%	70,212.00	2.12%	71,701.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		657,426.00	2.45%	673,532.00	2.07%	687,474.00
C. NET INCREASE(DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		42.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	10,565.97		10,607.97		10,607.97
2. Ending Fund Balance (Sum lines C and D1)		10,607.97		10,607.97		10,607.97
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	42.03				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00		10,254.36		10,254.36
d. Assigned	9780	10,565.95				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	(.01)		353.61		353.61
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		10,607.97		10,607.97		10,607.97
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	339,546.00	0.00%	339,546.00	0.00%	339,546.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	18,479.00	(100.00%)		0.00%	
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		358,025.00	(5.16%)	339,546.00	0.00%	339,546.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	136,000.00	(100.00%)		0.00%	
6. Capital Outlay	6000-6999	2,115,692.01	(83.95%)	339,546.00	0.00%	339,546.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		2,251,692.01	(84.92%)	339,546.00	0.00%	339,546.00
C. NET INCREASE(DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,893,667.01)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	3,557,956.72		1,664,289.71		1,664,289.71
2. Ending Fund Balance (Sum lines C and D1)		1,664,289.71		1,664,289.71		1,664,289.71
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00		1,634,994.72		1,634,994.72
d. Assigned	9780	1,664,289.71				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		29,294.99		29,294.99
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		1,664,289.71		1,664,289.71		1,664,289.71
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	1,504.95	(100.00%)		0.00%	
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		1,504.95	(100.00%)	0.00	0.00%	0.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	50,000.00	(100.00%)		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		50,000.00	(100.00%)	0.00	0.00%	0.00
C.NET INCREASE(DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(48,495.05)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	149,436.30		100,941.25		100,941.25
2. Ending Fund Balance (Sum lines C and D1)		100,941.25		100,941.25		100,941.25
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00		149,436.30		149,436.30
d. Assigned	9780	100,941.25		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		(48,495.05)		(48,495.05)
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		100,941.25		100,941.25		100,941.25
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	659,981.69	17.70%	776,802.00	0.00%	776,802.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		659,981.69	17.70%	776,802.00	0.00%	776,802.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	150,000.00	0.00%	150,000.00	0.00%	150,000.00
3. Employee Benefits	3000-3999	45,220.00	2.71%	46,444.00	1.55%	47,164.00
4. Books and Supplies	4000-4999	3,850.00	3.04%	3,967.00	2.62%	4,071.00
5. Services and Other Operating Expenditures	5000-5999	425,405.00	35.49%	576,391.00	(.14%)	575,567.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		624,475.00	24.39%	776,802.00	0.00%	776,802.00
C. NET INCREASE(DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		35,506.69		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	861,895.97		897,402.66		897,402.66
2. Ending Fund Balance (Sum lines C and D1)		897,402.66		897,402.66		897,402.66
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	106,676.37				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00		891,082.51		891,082.51
d. Assigned	9780	790,726.29				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		6,320.15		6,320.15
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		897,402.66		897,402.66		897,402.66
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	0.00	0.00%		0.00%	
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		0.00	0.00%	0.00	0.00%	0.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		0.00	0.00%	0.00	0.00%	0.00
C. NET INCREASE(DECREASE) IN FUND BALANCE (Line A6 minus line B11)		0.00		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	142.19		142.19		142.19
2. Ending Fund Balance (Sum lines C and D1)		142.19		142.19		142.19
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	142.19				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		142.19		142.19
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		142.19		142.19		142.19
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	122,003.19	(100.00%)		0.00%	
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		122,003.19	(100.00%)	0.00	0.00%	0.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%		0.00%	
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		0.00	0.00%	0.00	0.00%	0.00
C. NET INCREASE(DECREASE) IN FUND BALANCE (Line A6 minus line B11)		122,003.19		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	15,867,933.13		15,989,936.32		15,989,936.32
2. Ending Fund Balance (Sum lines C and D1)		15,989,936.32		15,989,936.32		15,989,936.32
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00		15,867,933.13		15,867,933.13
d. Assigned	9780	15,989,936.32				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		122,003.19		122,003.19
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		15,989,936.32		15,989,936.32		15,989,936.32
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	3,113,770.99	0.00%	3,113,771.00	0.00%	3,113,771.00
5. Other Financing Sources						
a. Transfers In	8900-8929	480,000.00	0.00%	480,000.00	0.00%	480,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		3,593,770.99	0.00%	3,593,771.00	0.00%	3,593,771.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	1,071,787.00	1.50%	1,087,864.00	1.50%	1,104,182.00
3. Employee Benefits	3000-3999	470,197.00	9.29%	513,869.00	2.09%	524,616.00
4. Books and Supplies	4000-4999	198,250.00	3.03%	204,257.00	2.64%	209,649.00
5. Services and Other Operating Expenditures	5000-5999	2,273,636.71	(24.07%)	1,726,259.00	(1.88%)	1,693,801.00
6. Capital Outlay	6000-6999	135,000.00	(22.22%)	104,999.00	0.00%	105,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	61,523.00	0.00%	61,523.00	0.00%	61,523.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		4,210,393.71	(12.15%)	3,698,771.00	0.00%	3,698,771.00
C. NET INCREASE(DECREASE) IN NET POSITION (Line A6 minus line B11)		(616,622.72)		(105,000.00)		(105,000.00)
D. NET POSITION						
1. Beginning Net Position	9791-9795	3,700,600.85		3,083,978.13		2,978,978.13
2. Ending Net Position (Sum lines C and D1)		3,083,978.13		2,978,978.13		2,873,978.13
3. Components of Ending Net Position						
a. Net Investment in Capital Assets	9796	2,977,297.00		2,873,978.13		2,768,978.13
b. Restricted Net Position	9797	0.00				
c. Unrestricted Net Position	9790	106,681.13		105,000.00		105,000.00
d. Total Components of Ending Net Position (Line D3d must agree with Line D2)		3,083,978.13		2,978,978.13		2,873,978.13
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	0.00	0.00%		0.00%	
4. Other Local Revenues	8600-8799	35,228.00	0.00%	35,228.00	0.00%	35,228.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	0.00	0.00%		0.00%	
6. Total (Sum lines A1 thru A5c)		35,228.00	0.00%	35,228.00	0.00%	35,228.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%		0.00%	
2. Classified Salaries	2000-2999	0.00	0.00%		0.00%	
3. Employee Benefits	3000-3999	0.00	0.00%		0.00%	
4. Books and Supplies	4000-4999	0.00	0.00%		0.00%	
5. Services and Other Operating Expenditures	5000-5999	59,677.00	(100.00%)		0.00%	
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%		0.00%	
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		59,677.00	(100.00%)	0.00	0.00%	0.00
C. NET INCREASE(DECREASE) IN NET POSITION (Line A6 minus line B11)		(24,449.00)		35,228.00		35,228.00
D. NET POSITION						
1. Beginning Net Position	9791-9795	1,308,183.16		1,283,734.16		1,318,962.16
2. Ending Net Position (Sum lines C and D1)		1,283,734.16		1,318,962.16		1,354,190.16
3. Components of Ending Net Position						
a. Net Investment in Capital Assets	9796	0.00				
b. Restricted Net Position	9797	0.00				
c. Unrestricted Net Position	9790	1,283,734.16		1,318,962.16		1,354,190.16
d. Total Components of Ending Net Position (Line D3d must agree with Line D2)		1,283,734.16		1,318,962.16		1,354,190.16
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

First Interim
2023-24 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(92,655.00)	0.00	(68,512.00)				
Other Sources/Uses Detail					111,523.00	480,000.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	5,000.00	0.00	68,512.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16I FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	50,000.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
2023-24 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	87,655.00	0.00						
Other Sources/Uses Detail					480,000.00	61,523.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								

First Interim
2023-24 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	92,655.00	(92,655.00)	68,512.00	(68,512.00)	591,523.00	591,523.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA				
	Budget Adoption	First Interim		Percent Change	Status
	Budget	Projected Year Totals			
(Form 01CS, Item 1B-2)	(Form AI)	(Form MYPI)			
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)					
Current Year (2023-24)	35.43	35.43	0.0%	Met	
1st Subsequent Year (2024-25)	35.43	35.43	0.0%	Met	
2nd Subsequent Year (2025-26)	35.43	35.43	0.0%	Met	
District Funded County Program ADA (Form A/AI, Line B2g)					
Current Year (2023-24)	194.96	194.96	0.0%	Met	
1st Subsequent Year (2024-25)	194.96	194.96	0.0%	Met	
2nd Subsequent Year (2025-26)	194.96	194.00	-.5%	Met	
County Operations Grant ADA (Form A/AI, Line B5)					
Current Year (2023-24)	28,481.93	28,481.93	0.0%	Met	
1st Subsequent Year (2024-25)	28,481.93	28,481.93	0.0%	Met	
2nd Subsequent Year (2025-26)	28,481.93	28,481.93	0.0%	Met	
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)					
Current Year (2023-24)	5.36	5.36	0.0%	Met	
1st Subsequent Year (2024-25)	5.36	5.36	0.0%	Met	
2nd Subsequent Year (2025-26)	5.36	5.36	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 MET - Projected ADA for County Operations Grant and county operated programs has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: LCFF Revenue

STANDARD: Projected LCFF revenue, for any of the current fiscal year or two subsequent fiscal years, has not changed by more than two percent since 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)				
	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 2C)	Projected Year Totals	Percent Change	Status
Current Year (2023-24)	40,097,260.00	40,414,203.36	.8%	Met
1st Subsequent Year (2024-25)	40,542,325.00	38,613,429.02	-4.8%	Not Met
2nd Subsequent Year (2025-26)	41,283,558.00	36,262,543.61	-12.2%	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)

Marin County Office of Education (MCOE) is modifying anticipated property tax growth due to recent indicators of the COLA dropping down to, in the range of 1-1.4% from previous indicators of approximately 3%. There are several indicators of an economic downturn.

3. CRITERION: Salaries and Benefits

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

County Office Salaries and Benefits Standard Percentage Range:

-5.0% to +5.0%

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
		Projected Year Totals		
		(Form 01I, Objects 1000-3999)		
	(Form 01CS, Item 3B)	(Form MYPI, Lines B1-B3)		
Current Year (2023-24)	40,732,938.00	41,470,621.52	1.8%	Met
1st Subsequent Year (2024-25)	41,331,401.00	42,436,132.97	2.7%	Met
2nd Subsequent Year (2025-26)	41,882,924.00	42,751,350.83	2.1%	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 MET - Total salaries and benefits have not changed since budget adoption by more than the standard for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2023-24)	2,189,355.00	2,413,738.00	10.2%	Yes
1st Subsequent Year (2024-25)	2,189,355.00	1,510,151.00	-31.0%	Yes
2nd Subsequent Year (2025-26)	2,189,355.00	1,510,151.00	-31.0%	Yes

Explanation: For the current year, budgeted the remaining balance of ESSER COVID Relief Funds of \$665K and increased funding for Title and other federal funds \$195K. For current and subsequent years, moved IDEA budget to fund 10 (\$636K).
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2023-24)	9,930,580.00	13,002,578.00	30.9%	Yes
1st Subsequent Year (2024-25)	8,272,797.00	9,110,105.06	10.1%	Yes
2nd Subsequent Year (2025-26)	8,272,797.00	9,359,409.57	13.1%	Yes

Explanation: For the current year, added carry over funds of \$2.87M and miscellaneous adjustments to the budget of \$164K.
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2023-24)	19,436,481.61	20,403,072.99	5.0%	No
1st Subsequent Year (2024-25)	19,508,686.00	19,964,582.77	2.3%	No
2nd Subsequent Year (2025-26)	19,618,686.00	19,957,360.55	1.7%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2023-24)	1,107,693.00	1,561,843.56	41.0%	Yes
1st Subsequent Year (2024-25)	1,141,145.00	1,544,694.69	35.4%	Yes
2nd Subsequent Year (2025-26)	1,171,272.00	1,583,505.41	35.2%	Yes

Explanation: Current year budgeted carry over funds \$300K. For subsequent years, budgeted expenditures for LCFF and local sources.
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2023-24)	11,142,804.00	13,869,605.45	24.5%	Yes
1st Subsequent Year (2024-25)	9,755,654.00	9,606,906.99	-1.5%	No
2nd Subsequent Year (2025-26)	9,714,955.00	9,902,316.60	1.9%	No

Explanation: Current year budgeted carry over funds.
(required if Yes)

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	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2023-24)	31,556,416.61	35,819,388.99	13.5%	Not Met
1st Subsequent Year (2024-25)	29,970,838.00	30,584,838.83	2.0%	Met
2nd Subsequent Year (2025-26)	30,080,838.00	30,826,921.12	2.5%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2023-24)	12,250,497.00	15,431,449.01	26.0%	Not Met
1st Subsequent Year (2024-25)	10,896,799.00	11,151,601.68	2.3%	Met
2nd Subsequent Year (2025-26)	10,886,227.00	11,485,822.01	5.5%	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)

Explanation:

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

Explanation:

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

For the current year, budgeted the remaining balance of ESSER COVID Relief Funds of \$665K and increased funding for Title and other federal funds \$195K. For current and subsequent years, moved IDEA budget to fund 10 (\$636K).

For the current year, added carryover funds of \$2.87M and miscellaneous adjustments to the budget of \$164K.
- 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)

Explanation:

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

Current year budgeted carry over funds \$300K. For subsequent years, budgeted expenditures for LCFF and local sources.

Current year budgeted carry over funds.

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.

		First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
Required Minimum Contribution			
1. OMMA/RMA Contribution	591,779.64	635,386.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		635,386.00	

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

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

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

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

6A. Calculating the County Office's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	70.0%	71.3%	66.5%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	23.3%	23.8%	22.2%

6B. Calculating the County Office's Special Education Pass-through Exclusions (only for county offices that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For county offices that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?

YES

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

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

Marin County

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

Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
25,708,181.00	25,708,181.00	25,708,181.00

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	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
	(Form 011, Section E) (Form MYPI, Line C)	(Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Balance is negative, else N/A)	
Current Year (2023-24)	(2,180,872.64)	19,965,787.00	10.9%	Met
1st Subsequent Year (2024-25)	(1,909,938.01)	19,855,782.27	9.6%	Met
2nd Subsequent Year (2025-26)	(2,162,919.26)	20,235,654.04	10.7%	Met

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

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

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

Explanation:

(required if NOT met)

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	County School Service Fund	
	Projected Year Totals	
	(Form 011, Line F2)/(Form MYPI, Line D2)	
		Status
Current Year (2023-24)	56,004,547.61	Met
1st Subsequent Year (2024-25)	53,559,392.35	Met
2nd Subsequent Year (2025-26)	50,849,872.14	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 (2023-24)	48,763,721.00	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 reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³
5% or \$80,000 (greater of)	0 to \$7,072,999
4% or \$354,000 (greater of)	\$7,073,000 to \$17,684,999
3% or \$707,000 (greater of)	\$17,685,000 to \$79,581,000
2% or \$2,387,000 (greater of)	\$79,581,001 and over

¹ Available reserves are the unrestricted amounts in the Stabilization Arrangements, Reserve for Economic Uncertainties, and Unassigned/Unappropriated accounts in the County School Service Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the County School Service Fund.

² A county office of education that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

³ Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (EC Section 2574), rounded to the nearest thousand.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	57,966,993.53	54,219,948.65	54,869,386.84
County Office's Reserve Standard Percentage Level:	3%	3%	3%

8A. Calculating the County Office's Reserve Standard

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

		Current Year	1st Subsequent Year	2nd Subsequent Year
		Projected Year Totals	Year	
		(2023-24)	(2024-25)	(2025-26)
1.	Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	57,966,993.53	54,219,948.65	54,869,386.84
2.	Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	57,966,993.53	54,219,948.65	54,869,386.84
4.	Reserve Standard Percentage Level	3%	3%	3%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	1,739,009.81	1,626,598.46	1,646,081.61
6.	Reserve Standard - by Amount (From percentage level chart above)	707,000.00	707,000.00	707,000.00
7.	County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,739,009.81	1,626,598.46	1,646,081.61

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

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

		Current Year	1st Subsequent Year	2nd Subsequent Year
		Projected Year Totals	Year	
		(2023-24)	(2024-25)	(2025-26)
Reserve Amounts				
(Unrestricted resources 0000-1999 except line 4)				
1.	County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	35,515,330.43	33,830,215.11	31,628,329.56
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,478,019.61	3,253,196.92	3,292,163.21
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,574,992.19	1,574,992.19	1,574,992.19
4.	County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(.47)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8.	County Office's Available Reserve Amount (Lines B1 thru B7)	40,568,341.76	38,658,404.22	36,495,484.96
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	69.99%	71.30%	66.51%
County Office's Reserve Standard				
(Section 8A, Line 7):		1,739,009.81	1,626,598.46	1,646,081.61
Status:		Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

- 1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

- 1a. Does your county office have projected temporary borrowings between funds? (Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

- 1a. Does your county office have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(1,294,427.00)	(1,297,941.00)	.3%	3,514.00	Met
1st Subsequent Year (2024-25)	(945,000.00)	(1,175,512.82)	24.4%	230,512.82	Not Met
2nd Subsequent Year (2025-26)	(945,000.00)	(1,186,906.92)	25.6%	241,906.92	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2023-24)	0.00	111,523.00	New	111,523.00	Not Met
1st Subsequent Year (2024-25)	0.00	61,523.00	New	61,523.00	Not Met
2nd Subsequent Year (2025-26)	0.00	61,523.00	New	61,523.00	Not Met
1c. Transfers Out, County School Service Fund *					
Current Year (2023-24)	480,000.00	480,000.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	35,000.00	80,000.00	128.6%	45,000.00	Not Met
2nd Subsequent Year (2025-26)	35,000.00	80,000.00	128.6%	45,000.00	Not Met
1d. Capital Project Cost Overruns	Have capital project cost overruns occurred since budget adoption that may impact the county school service fund operational budget?				
	No				

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

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

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

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

Explanation:
(required if NOT met)

Since Budget Adoption restricted funds awards, expenditures, and program needs have increased, therefore an increase was needed in order to balance restricted budgets.

- 1b. NOT MET - The projected transfers in to the county school service fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Budget Adoption information is not automatically populating and we are unable to manually enter the amounts, but we believe the criteria has been met.

- 1c. NOT MET - The projected transfers out of the county school service fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

For subsequent years, projected increase for child nutrition transfer to Walker Creek by \$65K.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

No

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

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2023
Leases	1	Funds 01 and Object 8000-8999	Fund 01 and Object 7439	120,416
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Funds 01, 12, and 63, and Object 8000-8999	Funds 01, 12, and 63, and Object 1000- 3999	621,675

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

TOTAL:				742,091

Type of Commitment (continued):	Prior Year	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2022-23)	(2023-24)	(2024-25)	(2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	139,003	139,003	0	0
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	139,003	139,003	0	0
Has total annual payment increased over prior year (2022-23)	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

Explanation:
(required if Yes to
increase in total
annual payments)

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

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

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

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?

No

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

No

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

1,264,757.00	568,021.00
0.00	0.00
1,264,757.00	568,021.00
Actuarial	Actuarial
Jun 30, 2022	Jun 30, 2022

3 OPEB Contributions

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

Budget Adoption
(Form 01CS, Item S7A)

First Interim

20,274.00	0.00
20,274.00	0.00
20,274.00	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 (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

25,479.12	5,607.09
24,813.00	5,460.09
24,813.00	5,460.09

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

32,272.00	32,272.00
37,794.00	37,794.00
37,226.00	37,226.00

- d. Number of retirees receiving OPEB benefits

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

10.00	10.00
10.00	10.00
10.00	10.00

4. Comments:

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

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

Budget Adoption (Form 01CS, Item S7B)		First Interim

3 Self-Insurance Contributions

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

Budget Adoption (Form 01CS, Item S7B)		First Interim

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

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	66.4	67.1	67.1	67.1

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.

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

Yes

No

No

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

6. Amount included for any tentative salary schedule increases

0

0

0

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

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

Yes

No

No

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	Yes	Yes

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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
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.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	154.1	153.1	153.1	153.1

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.

If No, complete questions 5 and 6.

n/a

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:

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

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

Yes

No

No

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

Current Year

1st Subsequent Year

2nd Subsequent Year

(2023-24)

(2024-25)

(2025-26)

0

0

0

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

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

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

No

No

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?

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

If Yes, explain the nature of the new costs:

No

Classified (Non-management) Step and Column Adjustments	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

Classified (Non-management) Attrition (layoffs and retirements)	Current Year	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
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.

n/a

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	70.7	84.9	82.9	82.9

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

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

n/a

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

No

No

Negotiations Not Settled

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

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

4. Amount included for any tentative salary schedule increases

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

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

No

No

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

Budget Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

Yes

Yes

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

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

Yes

Yes

Yes

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	No
If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.		
2.	If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.	

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A8; Item A1 is automatically completed based on data from Criterion 7.

A1.	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?	No
A4.	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?	No
A5.	Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	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?	Yes

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

Comments:
(optional)

Item A6 - The County Office of Education pays 100% for health benefits for active and retired board members.

End of County Office First Interim Criteria and Standards Review