

2022-23

Second

Interim



March 16, 2023

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

Signed: _____ Date: _____
County Superintendent or Designee

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

To the State Superintendent of Public Instruction:

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

Meeting Date: March 16, 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: Melissa Lopez Telephone: (831) 466-5616
Title: Director, Fiscal Services E-mail: mlopez@santacruzcoe.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 first interim.	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 first interim.		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 first interim.	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 first interim.		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 first interim.	X	
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim 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 first interim 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 first interim 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 first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since first interim in OPEB liabilities?	n/a	
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 first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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 first interim projections. 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 first interim projections.

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

1A. Calculating the County Office's ADA Variances

DATA ENTRY: First Interim 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. Second Interim Projected Year Totals data for Current Year are extracted; enter data for the remaining two subsequent years into the second column.

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)				
Current Year (2022-23)	880.00	880.00	0.0%	Met
1st Subsequent Year (2023-24)	870.00	870.00	0.0%	Met
2nd Subsequent Year (2024-25)	860.00	860.00	0.0%	Met
District Funded County Program ADA (Form AI, Line B2g)				
Current Year (2022-23)	86.58	86.58	0.0%	Met
1st Subsequent Year (2023-24)	86.58	86.58	0.0%	Met
2nd Subsequent Year (2024-25)	86.58	86.58	0.0%	Met
County Operations Grant ADA (Form AI, Line B5)				
Current Year (2022-23)	34,440.41	34,440.41	0.0%	Met
1st Subsequent Year (2023-24)	34,165.73	34,165.73	0.0%	Met
2nd Subsequent Year (2024-25)	33,893.80	33,893.80	0.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)				
Current Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

- 1a. STANDARD MET - Projected ADA for County Operations Grant and county operated programs has not changed since first interim projections 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 first interim projections.

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim	Percent Change	Status
	(Form 01CSI, Item 2A)	Projected Year Totals		
Current Year (2022-23)	30,645,264.00	30,784,838.00	.5%	Met
1st Subsequent Year (2023-24)	32,167,278.00	33,258,048.00	3.4%	Not Met
2nd Subsequent Year (2024-25)	33,878,987.00	34,812,253.00	2.8%	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 first interim projections 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)

Change in LCFF revenue in subsequent years has been adjusted to reflect the projected COLA as presented in the Governor's 2023-24 Proposed Budget. FY 2023-24 COLA increased from 5.38% at 1st Interim to 8.13% at 2nd Interim, FY 2024-25 COLA decreased from 4.02% at 1st Interim to 3.54% at 2nd Interim.

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 first interim projections.

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: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second 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
	First Interim	Second Interim		
	Projected Year Totals	Projected Year Totals		
	(Form 011, Objects 1000-3999) (Form 01CSI, Item 3A)	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2022-23)	45,810,628.68	45,499,083.28	-.7%	Met
1st Subsequent Year (2023-24)	45,044,760.10	45,321,023.49	.6%	Met
2nd Subsequent Year (2024-25)	44,875,109.50	45,567,369.99	1.5%	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 first interim 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 first interim projections.

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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for Current Year are extracted. If Second 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	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2022-23)	8,057,468.40	8,040,191.75	-.2%	No
1st Subsequent Year (2023-24)	7,471,949.40	7,384,317.00	-1.2%	No
2nd Subsequent Year (2024-25)	6,242,155.00	6,012,775.00	-3.7%	No

Explanation:
(required if Yes)

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

Current Year (2022-23)	9,890,781.55	10,699,855.08	8.2%	Yes
1st Subsequent Year (2023-24)	8,806,431.00	8,361,518.34	-5.1%	Yes
2nd Subsequent Year (2024-25)	8,570,348.00	8,216,797.34	-4.1%	No

Explanation:
(required if Yes)

Adjustments at 2nd Interim reflect a net increase to Other State Revenue in the current budget year; a decrease in Special Education funding due to decreased expenditures, an increase for a TUPE and UPK grants as well as the inclusion of the Learning Recovery Emergency Block Grant funds. Subsequent year revenue decreased in correlation with anticipation of decreased expenditures for Regional Special Education programs.

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

Current Year (2022-23)	12,346,045.23	13,294,990.92	7.7%	Yes
1st Subsequent Year (2023-24)	12,150,484.00	12,588,505.00	3.6%	No
2nd Subsequent Year (2024-25)	12,150,484.00	12,581,372.40	3.5%	No

Explanation:
(required if Yes)

Various adjustments to Local Revenue in the current budget year are related to several restricted grants received in collaborations with other educational entities such as Grading Equity and Ethnic Studies with Madera CSOS, Leadership Professional Development with Tulare COE, Tech Cyber Camp with Cabrillo College in addition to revised grant awards for the Migrant Head Start program.

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

Current Year (2022-23)	3,010,162.59	2,911,431.91	-3.3%	No
1st Subsequent Year (2023-24)	2,209,105.50	2,326,403.35	5.3%	Yes
2nd Subsequent Year (2024-25)	2,075,586.50	2,254,007.49	8.6%	Yes

Explanation:
(required if Yes)

Adjustments made reflect Maintenance and Facility projects in the subsequent years.

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

Current Year (2022-23)	9,921,507.73	9,599,361.12	-3.2%	No
1st Subsequent Year (2023-24)	8,195,906.00	8,301,687.00	1.3%	No
2nd Subsequent Year (2024-25)	7,937,510.00	8,174,529.49	3.0%	No

Explanation:
(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	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2022-23)	30,294,295.18	32,035,037.75	5.7%	Not Met
1st Subsequent Year (2023-24)	28,428,864.40	28,334,340.34	-.3%	Met
2nd Subsequent Year (2024-25)	26,962,987.00	26,810,944.74	-.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2022-23)	12,931,670.32	12,510,793.03	-3.3%	Met
1st Subsequent Year (2023-24)	10,405,011.50	10,628,090.35	2.1%	Met
2nd Subsequent Year (2024-25)	10,013,096.50	10,428,536.98	4.1%	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 first interim projections 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)

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Explanation:

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

Adjustments at 2nd Interim reflect a net increase to Other State Revenue in the current budget year; a decrease in Special Education funding due to decreased expenditures, an increase for a TUPE and UPK grants as well as the inclusion of the Learning Recovery Emergency Block Grant funds. Subsequent year revenue decreased in correlation with anticipation of decreased expenditures for Regional Special Education programs.

Explanation:

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

Various adjustments to Local Revenue in the current budget year are related to several restricted grants received in collaborations with other educational entities such as Grading Equity and Ethnic Studies with Madera CSOS, Leadership Professional Development with Tulare COE, Tech Cyber Camp with Cabrillo College in addition to revised grant awards for the Migrant Head Start program.

- 1b. STANDARD MET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current and two subsequent fiscal years.

Explanation:

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

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Explanation:

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

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5. **CRITERION: Facilities Maintenance**

STANDARD: Identify changes that have occurred since first interim projections 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 52068(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 First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

		Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	869,753.54	875,000.00	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		875,000.00	

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

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

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

6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	5.0%	5.4%	5.6%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	1.7%	1.8%	1.9%

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): North Santa Cruz County (SC)

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223)	9,875,005.00	9,875,005.00	9,875,005.00

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			
	(Form 01I, Section E)	(Form 01I, Objects 1000-7999)			
	(Form MYPI, Line C)	(Form MYPI, Line B11)			
Current Year (2022-23)	(274,772.30)	29,767,712.29	.9%		Met
1st Subsequent Year (2023-24)	1,044,560.34	30,246,412.00	N/A		Met
2nd Subsequent Year (2024-25)	1,198,873.24	31,317,817.50	N/A		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

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

Fiscal Year	Ending Fund Balance		Status
	County School Service Fund		
	Projected Year Totals		
	(Form 011, Line F2)/(Form MYPI, Line D2)		
Current Year (2022-23)	32,615,473.99	Met	
1st Subsequent Year (2023-24)	33,023,240.49	Met	
2nd Subsequent Year (2024-25)	33,615,022.50	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.

Ending Cash Balance		Status
County School Service Fund		
Fiscal Year	(Form CASH, Line F, June Column)	
Current Year (2022-23)	32,117,080.00	

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)

Cashflow provided on separate document.

8. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$75,000 (greater of)	0	to \$6,637,999
4% or \$332,000 (greater of)	\$6,638,000	to \$16,595,999
3% or \$664,000 (greater of)	\$16,596,000	to \$74,682,000
2% or \$2,240,000 (greater of)	\$74,682,001	and over

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	64,066,020.92	61,184,621.84	61,031,415.23
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 Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	64,066,020.92	61,184,621.84	61,031,415.23
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)	64,066,020.92	61,184,621.84	61,031,415.23
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,921,980.63	1,835,538.66	1,830,942.46
6. Reserve Standard - by Amount (From percentage level chart above)	664,000.00	664,000.00	664,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,921,980.63	1,835,538.66	1,830,942.46

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 Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Reserve Amounts (Unrestricted resources 0000-1999 except line 4)			
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	0.00	0.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	3,191,104.31	3,315,427.00	3,439,749.00
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)	3,191,104.31	3,315,427.00	3,439,749.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	4.98%	5.42%	5.64%
County Office's Reserve Standard (Section 8A, Line 7):	1,921,980.63	1,835,538.66	1,830,942.46
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 first interim projections 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 first interim projections 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)

Yes

1b.

If Yes, identify the interfund borrowings:

Temporary interfund borrowing from Fund 01 to Fund 09, Fund 12, and Fund 13 as authorized per Board Resolution #22-25 approved on July 21, 2022.

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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second 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	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(1,310,445.25)	(1,187,972.02)	-9.3%	(122,473.23)	Not Met
1st Subsequent Year (2023-24)	(1,107,254.00)	(973,108.00)	-12.1%	(134,146.00)	Not Met
2nd Subsequent Year (2024-25)	(1,130,250.00)	(1,005,251.00)	-11.1%	(124,999.00)	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2022-23)	0.00	360,625.57	New	360,625.57	Not Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2022-23)	0.00	500,000.00	New	500,000.00	Not Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met

1d.

Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections 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 first interim projections 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)

A reduction in contributions for the current budget and both subsequent years based on updated AB602 Allocation estimates for Alternative Education programs in addition to decreased general fund support for New Teacher Project in the subsequent years.

1b.

NOT MET - The projected transfers in to the county school service fund have changed since first interim projections 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)

Transfer in from Fund 35 was related to a prior year transfer made from Fund 01 during the Fund 35 closeout process. Final closeout report has been completed and approved with excess funds transferred from prior years transferring back to Fund 01.

1c.

NOT MET - The projected transfers out of the county school service fund have changed since first interim projections 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)

Transfer out to Fund 17 to maintain 5% reserve based on current year budget and assumptions.

1d.

NO - There have been no capital project cost overruns occurring since first interim projections 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 First Interim (Form 01CSI, 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 First Interim 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 first interim projections?

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.

	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
Type of Commitment	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022
Leases	0	N/A	N/A	0
Certificates of Participation	15	Fd 01 Obj 8011 and Fd 01 Obj 8625	Fd 01 Obj 7438 and Fd 01 Obj 7439	7,409,779
General Obligation Bonds	0	N/A	N/A	0
Supp Early Retirement Program	0	N/A	N/A	0
State School Building Loans	0	N/A	N/A	0
Compensated Absences	1	General Fund	Salary and Benefits (Obj 2xxx, 3xxx)	513,857

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

TOTAL:				7,923,636

	Prior Year (2021-22) Annual Payment (P & I)	Current Year (2022-23) Annual Payment (P & I)	1st Subsequent Year (2023-24) Annual Payment (P & I)	2nd Subsequent Year (2024-25) Annual Payment (P & I)
Type of Commitment (continued):				
Leases	0	0	0	0
Certificates of Participation	624,756	624,756	624,756	624,756
General Obligation Bonds	0	0	0	0
Supp Early Retirement Program	0	0	0	0
State School Building Loans	0	0	0	0
Compensated Absences	0	0	0	0

Other Long-term Commitments (continued):

Total Annual Payments:	624,756	624,756	624,756	624,756
Has total annual payment increased over prior year (2021-22)	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second 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)

No

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

n/a

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

n/a

- 2 OPEB Liabilities

First Interim
(Form 01CSI, Item S7A)

Second Interim

- a. Total OPEB liability

9,831,539.00

9,831,539.00

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

12,543,343.00

12,543,343.00

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

(2,711,804.00)

(2,711,804.00)

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

Actuarial

Actuarial

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

Jun 30, 2022

Jun 30, 2022

- 3 OPEB Contributions

First Interim
(Form 01CSI, Item S7A)

Second Interim

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

Current Year (2022-23)

0.00

0.00

1st Subsequent Year (2023-24)

0.00

0.00

2nd Subsequent Year (2024-25)

0.00

0.00

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

Current Year (2022-23)

1,128,309.28

1,129,753.81

1st Subsequent Year (2023-24)

1,123,675.00

1,085,628.00

2nd Subsequent Year (2024-25)

1,189,843.00

1,122,540.00

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

Current Year (2022-23)

0.00

0.00

1st Subsequent Year (2023-24)

0.00

0.00

2nd Subsequent Year (2024-25)

0.00

0.00

- d. Number of retirees receiving OPEB benefits

Current Year (2022-23)

116.00

116.00

1st Subsequent Year (2023-24)

116.00

116.00

2nd Subsequent Year (2024-25)

116.00

116.00

4. Comments:

Projected OPEB contribution amounts listed for subsequent years is for Fund 01 only.

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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

Yes

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

No

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

No

- 2 Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

First Interim

(Form 01CSI, Item S7B)

Second Interim

0.00	0.00
0.00	0.00

- 3 Self-Insurance Contributions

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

First Interim

(Form 01CSI, Item S7B)

Second Interim

0.00	0.00
0.00	0.00
0.00	0.00

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

0.00	0.00
0.00	0.00
0.00	0.00

- 4 Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, 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 first interim projections?

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) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	89.9	88.1	88.1	86.1

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

6. Amount included for any tentative salary schedule increases

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

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

Yes

Yes

Yes

2. Total cost of H&W benefits

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 First Interim Projections

Are any new costs negotiated since first interim projections 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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections 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 first interim projections?

Yes

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	183.3	186.4	186.4	183.4

- 1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

Current Year

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

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

Yes

Yes

Yes

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim projections 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:

Classified (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

1st Subsequent Year

2nd Subsequent Year

(2022-23)

(2023-24)

(2024-25)

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim 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 first interim projections?

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

If No, continue with section S8C.

Yes

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	39.8	43.8	43.8	43.8

1a. Have any salary and benefit negotiations been settled since first interim projections?

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.

No

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

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

Total cost of salary settlement

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

Yes

Yes

Yes

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

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

Yes

Yes

Yes

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

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

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

Yes

Yes

Yes

2. Total cost of other benefits

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

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

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 pay roll system?

No

A3. Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?

Yes

A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?

No

A5. Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)

No

A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

Comments:
(optional)

End of County Office Second Interim Criteria and Standards Review

Fund 01

County School Service Fund

The chief operating fund for all Local Education Agencies (LEAs), used to account for the ordinary operations of an LEA. All transactions except those accounted for in another fund are accounted for in this fund.



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	21,186,880.00	22,942,943.00	15,645,001.62	22,942,943.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,500,000.00	4,500,000.00	2,355,711.27	4,500,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	287,790.33	287,790.33	192,913.88	287,790.33	0.00	0.0%
4) Other Local Revenue		8600-8799	1,235,404.05	2,589,553.11	1,909,675.94	2,589,553.11	0.00	0.0%
5) TOTAL, REVENUES			27,210,074.38	30,320,286.44	20,103,302.71	30,320,286.44		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,835,269.90	6,843,205.25	3,791,873.02	6,843,205.25	0.00	0.0%
2) Classified Salaries		2000-2999	7,033,834.83	7,259,602.92	3,920,606.15	7,259,602.92	0.00	0.0%
3) Employee Benefits		3000-3999	7,756,302.61	7,774,203.87	4,244,032.41	7,774,203.87	0.00	0.0%
4) Books and Supplies		4000-4999	772,388.10	928,309.64	408,635.11	965,399.64	(37,090.00)	-4.0%
5) Services and Other Operating Expenditures		5000-5999	4,126,491.32	3,929,396.81	2,466,707.53	3,902,306.81	27,090.00	0.7%
6) Capital Outlay		6000-6999	100,000.00	208,961.74	80,883.12	208,961.74	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,500,000.00	4,500,000.00	2,355,711.27	4,500,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,132,502.22)	(2,185,967.94)	(195,987.13)	(2,185,967.94)	0.00	0.0%
9) TOTAL, EXPENDITURES			28,991,784.54	29,257,712.29	17,072,461.48	29,267,712.29		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,781,710.16)	1,062,574.15	3,030,841.23	1,052,574.15		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	360,625.57	0.00	360,625.57	0.00	0.0%
b) Transfers Out		7600-7629	0.00	500,000.00	0.00	500,000.00	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	(1,245,740.92)	(1,187,972.02)	0.00	(1,187,972.02)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,245,740.92)	(1,327,346.45)	0.00	(1,327,346.45)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,027,451.08)	(264,772.30)	3,030,841.23	(274,772.30)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,970,161.96	27,970,161.96		27,970,161.96	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,970,161.96	27,970,161.96		27,970,161.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,970,161.96	27,970,161.96		27,970,161.96		
2) Ending Balance, June 30 (E + F1e)			24,942,710.88	27,705,389.66		27,695,389.66		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,200,000.00	1,200,000.00		1,200,000.00		
COP	0000	9760	1,200,000.00					
COP	0000	9760		1,200,000.00				
COP	0000	9760				1,200,000.00		
d) Assigned								
Other Assignments		9780	23,742,710.88	26,505,389.66		26,495,389.66		
MAA Program	0000	9780	778,568.23					
Small Districts	0000	9780	1,835.84					
Differentiated Assistance	0000	9780	47,809.73					
SMAA Admin	0000	9780	2,793,101.34					
Classified Credentialing Program	0000	9780	200,000.00					
Mandated Cost Program	0000	9780	2,360,757.32					
Safety Program	0000	9780	93,461.34					
Special Projects	0000	9780	200,000.00					
COP Deferred Maintenance	0000	9780	1,405,327.75					
Alternative Education Court Base	0000	9780	390,123.00					
Alternative Education Court Supplemental/Concentration	0000	9780	0.00					
Alternative Education Community Base	0000	9780	782,746.51					
Alternative Education Community Supplemental/Concentration	0000	9780						
Educational & Administrative Operations	0000	9780	14,051,784.72					
Lottery	1100	9780	637,195.10					
MAA Program	0000	9780		870,406.47				
Small Districts	0000	9780		1,835.84				
Differentiated Assistance	0000	9780		38,480.33				
SMAA Admin	0000	9780		2,774,033.40				
Classified Credentialing Program	0000	9780		200,000.00				
Mandated Cost Program	0000	9780		2,360,757.32				
Safety Program	0000	9780		93,461.34				
Special Projects	0000	9780		200,000.00				
COP Deferred Maintenance	0000	9780		1,405,327.75				
Alternative Education Court Base	0000	9780		419,477.19				
Alternative Education Court Supplemental/Concentration	0000	9780		27,225.13				
Alternative Education Community Base	0000	9780		580,922.07				
Alternative Education Community Supplemental/Concentration	0000	9780		226,233.51				
Educational & Administrative Operations	0000	9780		16,674,434.08				
Lottery	1100	9780		632,795.23				

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)
MAA Program	0000	9780				870,406.47		
Small Districts	0000	9780				1,835.84		
Differentiated Assistance	0000	9780				38,480.33		
SMAA Admin	0000	9780				2,774,033.40		
Classified Credentialing Program	0000	9780				200,000.00		
Mandated Cost Program	0000	9780				2,360,757.32		
Safety Program	0000	9780				83,461.34		
Special Projects	0000	9780				200,000.00		
COP Deferred Maintenance	0000	9780				1,405,327.75		
Alternative Education Court Base	0000	9780				419,477.19		
Alternative Education Court Supplemental/Concentration	0000	9780				27,225.13		
Alternative Education Community Base	0000	9780				580,922.07		
Alternative Education Community Supplemental/Concentration	0000	9780				226,233.51		
Educational & Administrative Operations	0000	9780				16,674,434.08		
Lottery	1100	9780				632,795.23		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	10,255,893.00	12,011,956.00	5,655,448.00	12,011,956.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	5,647,534.00	5,647,534.00	2,131,055.00	5,647,534.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	61,959.00	61,959.00	29,554.14	61,959.00	0.00	0.0%
Timber Yield Tax		8022	4,959.00	4,959.00	6,740.20	4,959.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,017.00	3,017.00	0.00	3,017.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	11,495,509.12	11,495,509.12	6,507,843.32	11,495,509.12	0.00	0.0%
Unsecured Roll Taxes		8042	225,028.69	225,028.69	257,705.97	225,028.69	0.00	0.0%
Prior Years' Taxes		8043	18,295.00	18,295.00	19,503.70	18,295.00	0.00	0.0%
Supplemental Taxes		8044	67,299.00	67,299.00	175,914.65	67,299.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	337,880.19	337,880.19	218,110.23	337,880.19	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	911,401.00	911,401.00	640,581.57	911,401.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	2,544.84	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Subtotal, LCFF Sources			29,028,775.00	30,784,838.00	15,645,001.62	30,784,838.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(100,000.00)	(100,000.00)	0.00	(100,000.00)	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	(7,741,895.00)	(7,741,895.00)	0.00	(7,741,895.00)	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			21,186,880.00	22,942,943.00	15,645,001.62	22,942,943.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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	4,500,000.00	4,500,000.00	2,355,711.27	4,500,000.00		
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						
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			4,500,000.00	4,500,000.00	2,355,711.27	4,500,000.00	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						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other State Apportionments - 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	112,981.00	112,981.00	94,278.00	112,981.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	164,557.33	164,557.33	97,852.88	164,557.33	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	10,252.00	10,252.00	783.00	10,252.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			287,790.33	287,790.33	192,913.88	287,790.33	0.00	0.0%
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	150,000.00	325,037.00	275,844.28	325,037.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	1,083,469.18	1,083,469.18	1,083,469.18	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)
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	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	1,059,016.61	1,064,591.84	426,383.07	1,064,591.84	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	26,387.44	116,455.09	123,979.41	116,455.09	0.00	0.0%
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						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,235,404.05	2,589,553.11	1,909,675.94	2,589,553.11	0.00	0.0%
TOTAL, REVENUES			27,210,074.38	30,320,286.44	20,103,302.71	30,320,286.44	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,071,460.47	4,088,999.02	2,234,055.79	4,088,999.02	0.00	0.0%
Certificated Pupil Support Salaries		1200	78,527.00	80,137.00	47,363.85	80,137.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,374,480.53	2,334,410.44	1,331,131.08	2,334,410.44	0.00	0.0%
Other Certificated Salaries		1900	310,801.90	339,658.79	179,322.30	339,658.79	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,835,269.90	6,843,205.25	3,791,873.02	6,843,205.25	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	619,517.50	566,084.81	268,535.57	566,084.81	0.00	0.0%
Classified Support Salaries		2200	1,105,727.05	1,237,026.70	633,281.24	1,237,026.70	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,589,939.84	1,682,664.40	954,909.76	1,682,664.40	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,659,078.84	3,711,143.11	2,049,679.02	3,711,143.11	0.00	0.0%
Other Classified Salaries		2900	59,571.60	62,683.90	14,200.56	62,683.90	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,033,834.83	7,259,602.92	3,920,606.15	7,259,602.92	0.00	0.0%
EMPLOYEE BENEFITS								

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)
STRS		3101-3102	1,196,215.76	1,189,629.94	653,373.58	1,189,629.94	0.00	0.0%
PERS		3201-3202	1,753,747.40	1,756,918.94	950,150.37	1,756,918.94	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	635,516.50	648,515.30	354,471.58	648,515.30	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,319,628.49	3,305,758.17	1,809,398.19	3,305,758.17	0.00	0.0%
Unemployment Insurance		3501-3502	68,320.64	68,678.29	37,308.46	68,678.29	0.00	0.0%
Workers' Compensation		3601-3602	267,190.40	268,283.62	146,820.62	268,283.62	0.00	0.0%
OPEB, Allocated		3701-3702	515,683.42	536,419.61	292,509.61	536,419.61	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			7,756,302.61	7,774,203.87	4,244,032.41	7,774,203.87	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	55,000.00	47,479.66	16,406.30	47,479.66	0.00	0.0%
Books and Other Reference Materials		4200	55,728.00	63,709.74	16,651.39	63,709.74	0.00	0.0%
Materials and Supplies		4300	515,059.10	573,025.66	231,068.66	600,449.52	(27,423.86)	-4.8%
Noncapitalized Equipment		4400	146,601.00	244,094.58	144,508.76	253,760.72	(9,666.14)	-4.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			772,388.10	928,309.64	408,635.11	965,399.64	(37,090.00)	-4.0%
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	258,202.40	231,582.04	88,137.05	231,582.04	0.00	0.0%
Dues and Memberships		5300	65,086.00	69,738.84	52,482.55	69,738.84	0.00	0.0%
Insurance		5400-5450	134,030.00	181,659.00	138,618.00	181,659.00	0.00	0.0%
Operations and Housekeeping Services		5500	315,642.82	333,967.65	119,070.70	333,967.65	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	529,132.52	524,992.18	253,967.40	515,171.38	9,820.80	1.9%
Transfers of Direct Costs		5710	(150,878.00)	(151,978.00)	(16,500.00)	(151,978.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(21,224.00)	(21,224.00)	(21,224.00)	(21,224.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,769,192.30	2,504,581.39	1,708,215.10	2,487,312.19	17,269.20	0.7%
Communications		5900	227,307.28	256,077.71	143,940.73	256,077.71	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,126,491.32	3,929,396.81	2,466,707.53	3,902,306.81	27,090.00	0.7%
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	8,403.74	8,403.74	8,403.74	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	100,000.00	200,558.00	72,479.38	200,558.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,000.00	208,961.74	80,883.12	208,961.74	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								

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)
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	4,500,000.00	4,500,000.00	2,355,711.27	4,500,000.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,500,000.00	4,500,000.00	2,355,711.27	4,500,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,991,619.46)	(2,023,274.94)	(176,935.64)	(2,023,274.94)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(140,882.76)	(162,693.00)	(19,051.49)	(162,693.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,132,502.22)	(2,185,967.94)	(195,987.13)	(2,185,967.94)	0.00	0.0%
TOTAL, EXPENDITURES			28,991,784.54	29,257,712.29	17,072,461.48	29,267,712.29	(10,000.00)	0.0%
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	360,625.57	0.00	360,625.57	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	360,625.57	0.00	360,625.57	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	500,000.00	0.00	500,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	500,000.00	0.00	500,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
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	(1,245,740.92)	(1,187,972.02)	0.00	(1,187,972.02)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,245,740.92)	(1,187,972.02)	0.00	(1,187,972.02)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,245,740.92)	(1,327,346.45)	0.00	(1,327,346.45)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	7,741,895.00	7,741,895.00	0.00	7,741,895.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,112,195.23	3,540,191.75	703,130.61	3,540,191.75	0.00	0.0%
3) Other State Revenue		8300-8599	9,711,496.04	10,412,064.75	6,589,177.52	10,412,064.75	0.00	0.0%
4) Other Local Revenue		8600-8799	9,171,302.49	10,704,437.81	2,999,992.41	10,705,437.81	1,000.00	0.0%
5) TOTAL, REVENUES			29,736,888.76	32,398,589.31	10,292,300.54	32,399,589.31		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,318,104.15	6,491,047.85	3,725,074.85	6,491,047.85	0.00	0.0%
2) Classified Salaries		2000-2999	8,201,308.42	7,807,022.51	4,354,095.95	7,807,022.51	0.00	0.0%
3) Employee Benefits		3000-3999	9,253,802.05	9,324,000.88	4,363,284.17	9,324,000.88	0.00	0.0%
4) Books and Supplies		4000-4999	1,164,890.76	1,949,682.27	347,737.84	1,946,032.27	3,650.00	0.2%
5) Services and Other Operating Expenditures		5000-5999	5,456,937.38	5,693,404.31	1,890,917.04	5,697,054.31	(3,650.00)	-0.1%
6) Capital Outlay		6000-6999	385,120.00	385,120.00	0.00	385,120.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	624,755.87	624,755.87	312,377.24	624,755.87	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,991,618.46	2,023,274.94	176,935.64	2,023,274.94	0.00	0.0%
9) TOTAL, EXPENDITURES			33,396,537.09	34,298,308.63	15,170,422.73	34,298,308.63		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,659,648.33)	(1,899,719.32)	(4,878,122.19)	(1,898,719.32)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,245,740.92	1,187,972.02	0.00	1,187,972.02	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,245,740.92	1,187,972.02	0.00	1,187,972.02		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,413,907.41)	(711,747.30)	(4,878,122.19)	(710,747.30)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,630,831.63	5,630,831.63		5,630,831.63	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,630,831.63	5,630,831.63		5,630,831.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,630,831.63	5,630,831.63		5,630,831.63		
2) Ending Balance, June 30 (E + F1e)			3,216,924.22	4,919,084.33		4,920,084.33		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,236,278.22	4,919,084.33		4,920,084.33		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(19,354.00)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	7,741,895.00	7,741,895.00	0.00	7,741,895.00	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			7,741,895.00	7,741,895.00	0.00	7,741,895.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	430,881.43	437,521.43	46,986.30	437,521.43	0.00	0.0%
Special Education Discretionary Grants		8182	178,304.00	188,414.00	0.00	188,414.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	289,025.51	277,539.00	118,644.00	277,539.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	110,111.00	214,202.00	54,456.00	214,202.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	22,130.00	22,130.00	0.00	22,130.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	225,321.00	227,350.23	30,951.75	227,350.23	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,856,422.29	2,173,035.09	452,092.56	2,173,035.09	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,112,195.23	3,540,191.75	703,130.61	3,540,191.75	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	4,732,763.00	4,466,834.40	2,517,064.63	4,466,834.40	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	848,008.00	851,165.48	984,890.00	851,165.48	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	71,243.11	71,243.11	17,539.05	71,243.11	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

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)
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	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	355,905.98	376,637.20	203,750.24	376,637.20	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,703,575.95	4,646,184.56	2,865,933.60	4,646,184.56	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,711,496.04	10,412,064.75	6,589,177.52	10,412,064.75	0.00	0.0%
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	700,000.00	700,000.00	522,311.79	700,000.00	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	6,576,412.49	8,127,199.56	2,403,398.46	8,127,199.56	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	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)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,769,890.00	1,877,238.25	74,282.16	1,878,238.25	1,000.00	0.1%
Tuition		8710	125,000.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,171,302.49	10,704,437.81	2,999,992.41	10,705,437.81	1,000.00	0.0%
TOTAL, REVENUES			29,736,888.76	32,398,589.31	10,292,300.54	32,399,589.31	1,000.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,083,054.10	3,257,250.51	1,891,154.15	3,257,250.51	0.00	0.0%
Certificated Pupil Support Salaries		1200	935,757.39	929,964.03	497,861.38	929,964.03	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,202,601.42	1,235,705.97	734,711.35	1,235,705.97	0.00	0.0%
Other Certificated Salaries		1900	1,096,691.24	1,068,127.34	601,347.97	1,068,127.34	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,318,104.15	6,491,047.85	3,725,074.85	6,491,047.85	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,780,688.89	3,249,132.81	1,636,426.99	3,249,132.81	0.00	0.0%
Classified Support Salaries		2200	2,195,398.14	2,263,556.93	1,311,791.28	2,263,556.93	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	519,081.29	613,668.48	337,160.18	613,668.48	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,091,558.21	1,031,927.31	613,989.78	1,031,927.31	0.00	0.0%
Other Classified Salaries		2900	614,581.89	648,736.98	454,727.72	648,736.98	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,201,308.42	7,807,022.51	4,354,095.95	7,807,022.51	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,371,681.09	2,396,300.12	578,442.88	2,396,300.12	0.00	0.0%
PERS		3201-3202	1,788,848.91	1,828,213.72	948,422.65	1,828,213.72	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	656,688.18	675,348.61	384,417.93	675,348.61	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,598,823.74	3,558,010.46	1,964,068.27	3,558,010.46	0.00	0.0%
Unemployment Insurance		3501-3502	66,459.33	68,077.92	38,952.82	68,077.92	0.00	0.0%
Workers' Compensation		3601-3602	262,238.19	265,810.41	151,043.93	265,810.41	0.00	0.0%
OPEB, Allocated		3701-3702	509,062.61	532,239.64	297,935.69	532,239.64	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			9,253,802.05	9,324,000.88	4,363,284.17	9,324,000.88	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)
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	193,755.82	157,485.82	13,090.63	157,485.82	0.00	0.0%
Books and Other Reference Materials		4200	40,866.94	67,385.21	30,462.96	67,385.21	0.00	0.0%
Materials and Supplies		4300	813,054.00	1,549,877.96	198,851.17	1,546,227.96	3,650.00	0.2%
Noncapitalized Equipment		4400	117,214.00	174,933.28	105,333.08	174,933.28	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,164,890.76	1,949,682.27	347,737.84	1,946,032.27	3,650.00	0.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	215,000.00	120,000.00	75,903.50	120,000.00	0.00	0.0%
Travel and Conferences		5200	198,855.24	244,304.62	66,447.28	246,704.62	(2,400.00)	-1.0%
Dues and Memberships		5300	11,031.00	10,295.00	4,140.00	10,295.00	0.00	0.0%
Insurance		5400-5450	1,267.00	1,667.00	751.85	1,667.00	0.00	0.0%
Operations and Housekeeping Services		5500	36,545.00	42,846.00	12,712.23	42,846.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,247,085.54	1,259,880.01	413,244.75	1,242,430.01	17,450.00	1.4%
Transfers of Direct Costs		5710	150,878.00	151,978.00	16,500.00	151,978.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	680.00	680.00	680.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,480,693.22	3,741,942.89	1,278,593.68	3,760,642.89	(18,700.00)	-0.5%
Communications		5900	115,582.38	119,810.79	21,943.75	119,810.79	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,456,937.38	5,693,404.31	1,890,917.04	5,697,054.31	(3,650.00)	-0.1%
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	260,120.00	260,120.00	0.00	260,120.00	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	125,000.00	125,000.00	0.00	125,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			385,120.00	385,120.00	0.00	385,120.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

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 SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	232,168.87	232,168.87	117,630.24	232,168.87	0.00	0.0%
Other Debt Service - Principal		7439	392,587.00	392,587.00	194,747.00	392,587.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			624,755.87	624,755.87	312,377.24	624,755.87	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,991,618.46	2,023,274.94	176,935.64	2,023,274.94	0.00	0.0%
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			1,991,618.46	2,023,274.94	176,935.64	2,023,274.94	0.00	0.0%
TOTAL, EXPENDITURES			33,396,537.09	34,298,308.63	15,170,422.73	34,298,308.63	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

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)
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,245,740.92	1,187,972.02	0.00	1,187,972.02	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,245,740.92	1,187,972.02	0.00	1,187,972.02	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,245,740.92	1,187,972.02	0.00	1,187,972.02	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	28,928,775.00	30,684,838.00	15,645,001.62	30,684,838.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,612,195.23	8,040,191.75	3,058,841.88	8,040,191.75	0.00	0.0%
3) Other State Revenue		8300-8599	9,999,286.37	10,699,855.08	6,782,091.40	10,699,855.08	0.00	0.0%
4) Other Local Revenue		8600-8799	10,406,706.54	13,293,990.92	4,909,668.35	13,294,990.92	1,000.00	0.0%
5) TOTAL, REVENUES			56,946,963.14	62,718,875.75	30,395,603.25	62,719,875.75		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	13,153,374.05	13,334,253.10	7,516,947.87	13,334,253.10	0.00	0.0%
2) Classified Salaries		2000-2999	15,235,143.25	15,066,625.43	8,274,702.10	15,066,625.43	0.00	0.0%
3) Employee Benefits		3000-3999	17,010,104.66	17,098,204.75	8,607,316.58	17,098,204.75	0.00	0.0%
4) Books and Supplies		4000-4999	1,937,278.86	2,877,991.91	756,372.95	2,911,431.91	(33,440.00)	-1.2%
5) Services and Other Operating Expenditures		5000-5999	9,583,428.70	9,622,801.12	4,357,624.57	9,599,361.12	23,440.00	0.2%
6) Capital Outlay		6000-6999	485,120.00	594,081.74	80,883.12	594,081.74	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,124,755.87	5,124,755.87	2,668,088.51	5,124,755.87	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(140,883.76)	(162,693.00)	(19,051.49)	(162,693.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			62,388,321.63	63,556,020.92	32,242,884.21	63,566,020.92		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,441,358.49)	(837,145.17)	(1,847,280.96)	(846,145.17)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	360,625.57	0.00	360,625.57	0.00	0.0%
b) Transfers Out		7600-7629	0.00	500,000.00	0.00	500,000.00	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			0.00	(139,374.43)	0.00	(139,374.43)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,441,358.49)	(976,519.60)	(1,847,280.96)	(985,519.60)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	33,600,993.59	33,600,993.59		33,600,993.59	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,600,993.59	33,600,993.59		33,600,993.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,600,993.59	33,600,993.59		33,600,993.59		
2) Ending Balance, June 30 (E + F1e)			28,159,635.10	32,624,473.99		32,615,473.99		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,236,278.22	4,919,084.33		4,920,084.33		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,200,000.00	1,200,000.00		1,200,000.00		
COP	0000	9760	1,200,000.00					
COP	0000	9760		1,200,000.00				
COP	0000	9760				1,200,000.00		
d) Assigned								
Other Assignments		9780	23,742,710.88	26,505,389.66		26,495,389.66		
MAA Program	0000	9780	778,568.23					
Small Districts	0000	9780	1,835.84					
Differentiated Assistance	0000	9780	47,809.73					
SMAA Admin	0000	9780	2,793,101.34					
Classified Credentialing Program	0000	9780	200,000.00					
Mandated Cost Program	0000	9780	2,360,757.32					
Safety Program	0000	9780	93,461.34					
Special Projects	0000	9780	200,000.00					
COP Deferred Maintenance	0000	9780	1,405,327.75					
Alternative Education Court Base	0000	9780	390,123.00					
Alternative Education Court Supplemental/Concentration	0000	9780	0.00					
Alternative Education Community Base	0000	9780	782,746.51					
Alternative Education Community Supplemental/Concentration	0000	9780						
Educational & Administrative Operations	0000	9780	14,051,784.72					
Lottery	1100	9780	637,195.10					
MAA Program	0000	9780		870,406.47				
Small Districts	0000	9780		1,835.84				
Differentiated Assistance	0000	9780		38,480.33				
SMAA Admin	0000	9780		2,774,033.40				
Classified Credentialing Program	0000	9780		200,000.00				
Mandated Cost Program	0000	9780		2,360,757.32				
Safety Program	0000	9780		93,461.34				
Special Projects	0000	9780		200,000.00				
COP Deferred Maintenance	0000	9780		1,405,327.75				
Alternative Education Court Base	0000	9780		419,477.19				
Alternative Education Court Supplemental/Concentration	0000	9780		27,225.13				
Alternative Education Community Base	0000	9780		580,922.07				
Alternative Education Community Supplemental/Concentration	0000	9780		226,233.51				
Educational & Administrative Operations	0000	9780		16,674,434.08				
Lottery	1100	9780		632,795.23				
MAA Program	0000	9780				870,406.47		

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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)
Small Districts	0000	9780				1,835.84		
Differentiated Assistance	0000	9780				38,480.33		
SMAA Admin	0000	9780				2,774,033.40		
Classified Credentialing Program	0000	9780				200,000.00		
Mandated Cost Program	0000	9780				2,360,757.32		
Safety Program	0000	9780				83,461.34		
Special Projects	0000	9780				200,000.00		
COP Deferred Maintenance	0000	9780				1,405,327.75		
Alternative Education Court Base	0000	9780				419,477.19		
Alternative Education Court Supplemental/Concentration	0000	9780				27,225.13		
Alternative Education Community Base	0000	9780				580,922.07		
Alternative Education Community Supplemental/Concentration	0000	9780				226,233.51		
Educational & Administrative Operations	0000	9780				16,674,434.08		
Lottery	1100	9780				632,795.23		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(19,354.00)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	10,255,893.00	12,011,956.00	5,655,448.00	12,011,956.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	5,647,534.00	5,647,534.00	2,131,055.00	5,647,534.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	61,959.00	61,959.00	29,554.14	61,959.00	0.00	0.0%
Timber Yield Tax		8022	4,959.00	4,959.00	6,740.20	4,959.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,017.00	3,017.00	0.00	3,017.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	11,495,509.12	11,495,509.12	6,507,843.32	11,495,509.12	0.00	0.0%
Unsecured Roll Taxes		8042	225,028.69	225,028.69	257,705.97	225,028.69	0.00	0.0%
Prior Years' Taxes		8043	18,295.00	18,295.00	19,503.70	18,295.00	0.00	0.0%
Supplemental Taxes		8044	67,299.00	67,299.00	175,914.65	67,299.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	337,880.19	337,880.19	218,110.23	337,880.19	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	911,401.00	911,401.00	640,581.57	911,401.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	2,544.84	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			29,028,775.00	30,784,838.00	15,645,001.62	30,784,838.00	0.00	0.0%

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LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(100,000.00)	(100,000.00)	0.00	(100,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			28,928,775.00	30,684,838.00	15,645,001.62	30,684,838.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	430,881.43	437,521.43	46,986.30	437,521.43	0.00	0.0%
Special Education Discretionary Grants		8182	178,304.00	188,414.00	0.00	188,414.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	4,500,000.00	4,500,000.00	2,355,711.27	4,500,000.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	289,025.51	277,539.00	118,644.00	277,539.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	110,111.00	214,202.00	54,456.00	214,202.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	22,130.00	22,130.00	0.00	22,130.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	225,321.00	227,350.23	30,951.75	227,350.23	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,856,422.29	2,173,035.09	452,092.56	2,173,035.09	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,612,195.23	8,040,191.75	3,058,841.88	8,040,191.75	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	4,732,763.00	4,466,834.40	2,517,064.63	4,466,834.40	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	848,008.00	851,165.48	984,890.00	851,165.48	0.00	0.0%

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All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	112,981.00	112,981.00	94,278.00	112,981.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	235,800.44	235,800.44	115,391.93	235,800.44	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	355,905.98	376,637.20	203,750.24	376,637.20	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,713,827.95	4,656,436.56	2,866,716.60	4,656,436.56	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,999,286.37	10,699,855.08	6,782,091.40	10,699,855.08	0.00	0.0%
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	700,000.00	700,000.00	522,311.79	700,000.00	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	150,000.00	325,037.00	275,844.28	325,037.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	1,083,469.18	1,083,469.18	1,083,469.18	0.00	0.0%
Fees and Contracts								

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Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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	7,635,429.10	9,191,791.40	2,829,781.53	9,191,791.40	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,796,277.44	1,993,693.34	198,261.57	1,994,693.34	1,000.00	0.1%
Tuition		8710	125,000.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,406,706.54	13,293,990.92	4,909,668.35	13,294,990.92	1,000.00	0.0%
TOTAL, REVENUES			56,946,963.14	62,718,875.75	30,395,603.25	62,719,875.75	1,000.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,154,514.57	7,346,249.53	4,125,209.94	7,346,249.53	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,014,284.39	1,010,101.03	545,225.23	1,010,101.03	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,577,081.95	3,570,116.41	2,065,842.43	3,570,116.41	0.00	0.0%
Other Certificated Salaries		1900	1,407,493.14	1,407,786.13	780,670.27	1,407,786.13	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			13,153,374.05	13,334,253.10	7,516,947.87	13,334,253.10	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,400,206.39	3,815,217.62	1,904,962.56	3,815,217.62	0.00	0.0%
Classified Support Salaries		2200	3,301,125.19	3,500,583.63	1,945,072.52	3,500,583.63	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,109,021.13	2,296,332.88	1,292,069.94	2,296,332.88	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,750,637.05	4,743,070.42	2,663,668.80	4,743,070.42	0.00	0.0%
Other Classified Salaries		2900	674,153.49	711,420.88	468,928.28	711,420.88	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			15,235,143.25	15,066,625.43	8,274,702.10	15,066,625.43	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,567,896.85	3,585,930.06	1,231,816.46	3,585,930.06	0.00	0.0%

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PERS		3201-3202	3,542,596.31	3,585,132.66	1,898,573.02	3,585,132.66	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,292,204.68	1,323,863.91	738,889.51	1,323,863.91	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,918,452.23	6,863,768.63	3,773,466.46	6,863,768.63	0.00	0.0%
Unemployment Insurance		3501-3502	134,779.97	136,756.21	76,261.28	136,756.21	0.00	0.0%
Workers' Compensation		3601-3602	529,428.59	534,094.03	297,864.55	534,094.03	0.00	0.0%
OPEB, Allocated		3701-3702	1,024,746.03	1,068,659.25	590,445.30	1,068,659.25	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			17,010,104.66	17,098,204.75	8,607,316.58	17,098,204.75	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	248,755.82	204,965.48	29,496.93	204,965.48	0.00	0.0%
Books and Other Reference Materials		4200	96,594.94	131,094.95	47,114.35	131,094.95	0.00	0.0%
Materials and Supplies		4300	1,328,113.10	2,122,903.62	429,919.83	2,146,677.48	(23,773.86)	-1.1%
Noncapitalized Equipment		4400	263,815.00	419,027.86	249,841.84	428,694.00	(9,666.14)	-2.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,937,278.86	2,877,991.91	756,372.95	2,911,431.91	(33,440.00)	-1.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	215,000.00	120,000.00	75,903.50	120,000.00	0.00	0.0%
Travel and Conferences		5200	457,057.64	475,886.66	154,584.33	478,286.66	(2,400.00)	-0.5%
Dues and Memberships		5300	76,117.00	80,033.84	56,622.55	80,033.84	0.00	0.0%
Insurance		5400-5450	135,297.00	183,326.00	139,369.85	183,326.00	0.00	0.0%
Operations and Housekeeping Services		5500	352,187.82	376,813.65	131,782.93	376,813.65	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,776,218.06	1,784,872.19	667,212.15	1,757,601.39	27,270.80	1.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(21,224.00)	(20,544.00)	(20,544.00)	(20,544.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,249,885.52	6,246,524.28	2,986,808.78	6,247,955.08	(1,430.80)	0.0%
Communications		5900	342,889.66	375,888.50	165,884.48	375,888.50	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,583,428.70	9,622,801.12	4,357,624.57	9,599,361.12	23,440.00	0.2%
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	260,120.00	268,523.74	8,403.74	268,523.74	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	225,000.00	325,558.00	72,479.38	325,558.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			485,120.00	594,081.74	80,883.12	594,081.74	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	4,500,000.00	4,500,000.00	2,355,711.27	4,500,000.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	232,168.87	232,168.87	117,630.24	232,168.87	0.00	0.0%
Other Debt Service - Principal		7439	392,587.00	392,587.00	194,747.00	392,587.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,124,755.87	5,124,755.87	2,668,088.51	5,124,755.87	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1.00)	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(140,882.76)	(162,693.00)	(19,051.49)	(162,693.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(140,883.76)	(162,693.00)	(19,051.49)	(162,693.00)	0.00	0.0%
TOTAL, EXPENDITURES			62,388,321.63	63,556,020.92	32,242,884.21	63,566,020.92	(10,000.00)	0.0%
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	360,625.57	0.00	360,625.57	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	360,625.57	0.00	360,625.57	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	500,000.00	0.00	500,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	500,000.00	0.00	500,000.00	0.00	0.0%
OTHER SOURCES/USES								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
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)			0.00	(139,374.43)	0.00	(139,374.43)	0.00	0.0%

Resource	Description	2022-23 Projected Totals
6057	Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	286,058.63
6266	Educator Effectiveness, FY 2021-22	204,529.19
6300	Lottery: Instructional Materials	84,600.64
6355	Direct Support Professional Training Program	55,918.02
6371	CalWORKs for ROCP or Adult Education	37,619.00
6500	Special Education	27.57
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	60,587.44
6512	Special Ed: Mental Health Services	.61
6537	Special Ed: Learning Recovery Support	16,776.00
6546	Mental Health-Related Services	8,113.15
7311	Classified School Employee Professional Development Block Grant	5,411.04
7412	A-G Access/Success Grant	44,538.00
7415	Classified School Employee Summer Assistance Program	199.30
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	53,407.96
7430	COVID Mitigation for Counties	510,959.81
7435	Learning Recovery Emergency Block Grant	1,013,615.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	349,833.79
9010	Other Restricted Local	2,187,889.18
Total, Restricted Balance		4,920,084.33

Fund 09

Charter School Special Revenue Fund

This fund may be used by authorizing LEAs to account separately for the operating activities of LEA-operated charter schools.

Career Advancement Charter



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	1,476,937.00	1,589,682.00	879,130.00	1,589,682.00	0.00	0.0%
2) Federal Revenue		8100-8299	204,575.00	230,615.93	65,093.93	230,615.93	0.00	0.0%
3) Other State Revenue		8300-8599	215,920.84	366,533.84	300,055.67	366,533.84	0.00	0.0%
4) Other Local Revenue		8600-8799	301,519.72	334,451.90	26,857.79	334,451.90	0.00	0.0%
5) TOTAL, REVENUES			2,198,952.56	2,521,283.67	1,271,137.39	2,521,283.67		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	698,209.92	796,006.08	415,351.92	796,006.08	0.00	0.0%
2) Classified Salaries		2000-2999	288,614.01	344,213.98	183,612.62	344,213.98	0.00	0.0%
3) Employee Benefits		3000-3999	580,222.69	625,477.65	289,105.82	625,477.65	0.00	0.0%
4) Books and Supplies		4000-4999	212,446.40	217,633.42	13,564.42	215,833.42	1,800.00	0.8%
5) Services and Other Operating Expenditures		5000-5999	204,412.67	229,381.76	31,312.81	231,181.76	(1,800.00)	-0.8%
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	18,542.32	31,035.47	9,578.15	31,035.47	0.00	0.0%
9) TOTAL, EXPENDITURES			2,002,448.01	2,243,748.36	942,525.74	2,243,748.36		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			196,504.55	277,535.31	328,611.65	277,535.31		
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)			196,504.55	277,535.31	328,611.65	277,535.31		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	803,471.54	803,471.54		803,471.54	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			803,471.54	803,471.54		803,471.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			803,471.54	803,471.54		803,471.54		
2) Ending Balance, June 30 (E + F1e)			999,976.09	1,081,006.85		1,081,006.85		
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	72,548.08	190,286.08		190,286.08		
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	949,213.40	890,720.77		890,720.77		
CAC LCFF Supplemental/Concentration	0000	9780		0.00				
CAC LCFF Base, Charter General	0000	9780		789,168.26				
CAC 3% Reserve	0000	9780		67,312.00				
Career Advancement Charter Lottery	1100	9780		34,240.51				
CAC LCFF Supplemental/Concentration	0000	9780	0.00					
CAC LCFF Base, Charter General	0000	9780	854,899.89					
CAC 3% Reserve	0000	9780	60,073.00					
Career Advancement Charter Lottery	1100	9780	34,240.51					
CAC LCFF Supplemental/Concentration	0000	9780				0.00		
CAC LCFF Base	0000	9780				789,168.26		
CAC 3% Reserve	0000	9780				67,312.00		
Career Advancement Charter Lottery	1100	9780				34,240.51		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(21,785.39)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,450,937.00	1,563,682.00	865,944.00	1,563,682.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	26,000.00	26,000.00	13,186.00	26,000.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,476,937.00	1,589,682.00	879,130.00	1,589,682.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,856.00	4,016.00	0.00	4,016.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	5,894.00	0.00	5,894.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%

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 NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	201,719.00	220,705.93	65,093.93	220,705.93	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			204,575.00	230,615.93	65,093.93	230,615.93	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	88,462.00	121,338.00	163,962.73	121,338.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,410.00	5,410.00	6,722.00	5,410.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	23,991.84	23,991.84	11,828.94	23,991.84	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%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	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%
Career Technical Education Incentive Grant Program	6387	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%
All Other State Revenue	All Other	8590	98,057.00	215,794.00	117,542.00	215,794.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			215,920.84	366,533.84	300,055.67	366,533.84	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%
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	1,500.00	13,719.86	6,145.47	13,719.86	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	20,712.32	20,712.32	20,712.32	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	300,019.72	300,019.72	0.00	300,019.72	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 Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	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			301,519.72	334,451.90	26,857.79	334,451.90	0.00	0.0%
TOTAL, REVENUES			2,198,952.56	2,521,283.67	1,271,137.39	2,521,283.67		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	589,671.78	714,336.51	367,711.30	714,336.51	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	81,669.66	81,669.57	47,640.62	81,669.57	0.00	0.0%
Other Certificated Salaries		1900	26,868.48	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			698,209.92	796,006.08	415,351.92	796,006.08	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	56,247.65	55,752.55	33,670.43	55,752.55	0.00	0.0%
Classified Support Salaries		2200	215,009.80	261,476.33	133,577.09	261,476.33	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	17,356.56	26,985.10	16,365.10	26,985.10	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			288,614.01	344,213.98	183,612.62	344,213.98	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	203,919.24	218,834.92	74,286.36	218,834.92	0.00	0.0%
PERS		3201-3202	61,880.14	73,731.18	39,138.52	73,731.18	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	33,543.31	40,238.18	20,906.65	40,238.18	0.00	0.0%
Health and Welfare Benefits		3401-3402	220,217.80	222,642.48	118,429.26	222,642.48	0.00	0.0%
Unemployment Insurance		3501-3502	4,857.13	5,654.09	2,966.79	5,654.09	0.00	0.0%
Workers' Compensation		3601-3602	18,977.72	21,911.25	11,139.84	21,911.25	0.00	0.0%
OPEB, Allocated		3701-3702	36,827.35	42,465.55	22,238.40	42,465.55	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			580,222.69	625,477.65	289,105.82	625,477.65	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	15,000.00	40,000.00	4,599.07	40,000.00	0.00	0.0%
Books and Other Reference Materials		4200	500.00	500.00	52.31	500.00	0.00	0.0%
Materials and Supplies		4300	191,111.40	171,511.52	8,913.04	169,711.52	1,800.00	1.0%
Noncapitalized Equipment		4400	5,835.00	5,621.90	0.00	5,621.90	0.00	0.0%
Food		4700	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)
TOTAL, BOOKS AND SUPPLIES			212,446.40	217,633.42	13,564.42	215,833.42	1,800.00	0.8%
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	10,117.42	7,900.00	1,636.01	9,700.00	(1,800.00)	-22.8%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	7,598.00	7,598.00	11,408.50	7,598.00	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	10,224.00	10,224.00	10,224.00	10,224.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	169,066.76	192,896.76	2,523.73	192,896.76	0.00	0.0%
Communications		5900	7,406.49	10,763.00	5,520.57	10,763.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			204,412.67	229,381.76	31,312.81	231,181.76	(1,800.00)	-0.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	18,542.32	31,035.47	9,578.15	31,035.47	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)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			18,542.32	31,035.47	9,578.15	31,035.47	0.00	0.0%
TOTAL, EXPENDITURES			2,002,448.01	2,243,748.36	942,525.74	2,243,748.36		
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								
Other Sources								
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 Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
6266	Educator Effectiveness, FY 2021-22	17,007.00
6300	Lottery: Instructional Materials	22,025.40
6512	Special Ed: Mental Health Services	13,560.68
6546	Mental Health-Related Services	6,220.00
7412	A-G Access/Success Grant	13,304.00
7413	A-G Learning Loss Mitigation Grant	4,988.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	16.00
7435	Learning Recovery Emergency Block Grant	110,148.00
7810	Other Restricted State	3,017.00
Total, Restricted Balance		190,286.08

Fund 10

SELPA Pass-Through Fund

This fund is used by the Administrative Unit (AU) of a multi-LEA Special Education Local Plan Area (SELPA) to account for special education revenue passed through to other member LEAs.



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	4,685,698.00	4,685,698.00	1,340,199.37	4,685,698.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,479,589.00	5,479,589.00	2,429,009.72	5,479,589.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,500.00	305,646.84	317,875.43	305,646.84	0.00	0.0%
5) TOTAL, REVENUES			10,179,787.00	10,470,933.84	4,087,084.52	10,470,933.84		
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	9,889,505.00	9,889,505.00	6,082,646.72	9,889,505.00	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			9,889,505.00	9,889,505.00	6,082,646.72	9,889,505.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			290,282.00	581,428.84	(1,995,562.20)	581,428.84		
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)			290,282.00	581,428.84	(1,995,562.20)	581,428.84		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	307,234.15	307,234.15		307,234.15	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			307,234.15	307,234.15		307,234.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			307,234.15	307,234.15		307,234.15		
2) Ending Balance, June 30 (E + F1e)			597,516.15	888,662.99		888,662.99		
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	860,310.60	888,663.00		888,663.00		

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		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(262,794.45)	(.01)		(.01)		
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	4,685,698.00	4,685,698.00	1,340,199.37	4,685,698.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,685,698.00	4,685,698.00	1,340,199.37	4,685,698.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	4,232,388.00	4,232,388.00	1,664,486.00	4,232,388.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	2.00	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	1,247,201.00	1,247,201.00	764,521.72	1,247,201.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,479,589.00	5,479,589.00	2,429,009.72	5,479,589.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	14,500.00	14,500.00	26,728.59	14,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	291,146.84	291,146.84	291,146.84	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			14,500.00	305,646.84	317,875.43	305,646.84	0.00	0.0%
TOTAL, REVENUES			10,179,787.00	10,470,933.84	4,087,084.52	10,470,933.84		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	5,642,617.00	5,642,617.00	1,016,778.72	5,642,617.00	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	3,808,533.00	3,808,533.00	4,633,004.00	3,808,533.00	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	423,855.00	423,855.00	432,864.00	423,855.00	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	14,500.00	14,500.00	0.00	14,500.00	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)			9,889,505.00	9,889,505.00	6,082,646.72	9,889,505.00	0.00	0.0%
TOTAL, EXPENDITURES			9,889,505.00	9,889,505.00	6,082,646.72	9,889,505.00		

Resource	Description	2022-23 Projected Totals
6500	Special Education	120,028.60
6546	Mental Health- Related Services	740,282.00
9010	Other Restricted Local	28,352.40
Total, Restricted Balance		888,663.00

Fund 11

Adult Education Fund

This fund is used to account separately for federal, state, and local revenues that are restricted or committed to adult education programs.



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	72,534.00	72,534.00	36,863.00	72,534.00	0.00	0.0%
4) Other Local Revenue		8600-8799	300.00	5,065.66	4,521.90	5,065.66	0.00	0.0%
5) TOTAL, REVENUES			72,834.00	77,599.66	41,384.90	77,599.66		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	43,667.60	43,935.46	23,916.10	43,935.46	0.00	0.0%
2) Classified Salaries		2000-2999	7,583.81	7,583.80	4,550.28	7,583.80	0.00	0.0%
3) Employee Benefits		3000-3999	31,929.76	32,233.15	15,628.86	32,233.15	0.00	0.0%
4) Books and Supplies		4000-4999	3,008.74	3,952.20	2,490.60	3,952.20	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	4,166.38	4,166.38	0.00	4,166.38	0.00	0.0%
9) TOTAL, EXPENDITURES			90,356.29	91,870.99	46,585.84	91,870.99		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,522.29)	(14,271.33)	(5,200.94)	(14,271.33)		
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)			(17,522.29)	(14,271.33)	(5,200.94)	(14,271.33)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,858.67	19,858.67		19,858.67	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,858.67	19,858.67		19,858.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,858.67	19,858.67		19,858.67		
2) Ending Balance, June 30 (E + F1e)			2,336.38	5,587.34		5,587.34		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,041.35	3,377.36		3,377.36		
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	1,295.03	2,209.98		2,209.98		
Adult Education	0000	9780		2,209.98				
Adult Education	0000	9780	1,295.03					
Adult Education	0000	9780				2,209.98		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	67,495.00	67,495.00	36,863.00	67,495.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,039.00	5,039.00	0.00	5,039.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			72,534.00	72,534.00	36,863.00	72,534.00	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	300.00	1,214.95	671.19	1,214.95	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	3,850.71	3,850.71	3,850.71	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			300.00	5,065.66	4,521.90	5,065.66	0.00	0.0%
TOTAL, REVENUES			72,834.00	77,599.66	41,384.90	77,599.66		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	43,667.60	43,935.46	23,916.10	43,935.46	0.00	0.0%
Certificated Pupil Support Salaries		1200	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)
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			43,667.60	43,935.46	23,916.10	43,935.46	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	7,583.81	7,583.80	4,550.28	7,583.80	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			7,583.81	7,583.80	4,550.28	7,583.80	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	13,379.52	13,402.74	4,540.06	13,402.74	0.00	0.0%
PERS		3201-3202	1,924.01	1,924.00	1,154.34	1,924.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,182.19	1,189.04	678.29	1,189.04	0.00	0.0%
Health and Welfare Benefits		3401-3402	12,263.40	12,512.96	7,487.84	12,512.96	0.00	0.0%
Unemployment Insurance		3501-3502	245.52	247.87	136.57	247.87	0.00	0.0%
Workers' Compensation		3601-3602	959.29	960.80	529.42	960.80	0.00	0.0%
OPEB, Allocated		3701-3702	1,975.83	1,995.74	1,102.34	1,995.74	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			31,929.76	32,233.15	15,628.86	32,233.15	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	3,652.20	2,490.60	3,652.20	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	3,008.74	300.00	0.00	300.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,008.74	3,952.20	2,490.60	3,952.20	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	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%
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%

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)
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	4,166.38	4,166.38	0.00	4,166.38	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,166.38	4,166.38	0.00	4,166.38	0.00	0.0%
TOTAL, EXPENDITURES			90,356.29	91,870.99	46,585.84	91,870.99		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
6391	Adult Education Program	3,377.36
Total, Restricted Balance		3,377.36

Fund 12

Child Development Fund

This fund is used to account separately for federal, state, and local revenues to operate child development programs.



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	523,631.86	598,669.98	169,010.28	598,669.98	0.00	0.0%
3) Other State Revenue		8300-8599	746,962.85	765,877.57	287,185.04	765,877.57	0.00	0.0%
4) Other Local Revenue		8600-8799	196,333.00	240,423.12	148,478.74	240,423.12	0.00	0.0%
5) TOTAL, REVENUES			1,466,927.71	1,604,970.67	604,674.06	1,604,970.67		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	3,291.75	1,496.26	3,291.75	0.00	0.0%
2) Classified Salaries		2000-2999	437,509.13	445,489.86	221,824.27	445,489.86	0.00	0.0%
3) Employee Benefits		3000-3999	278,477.32	276,637.65	136,984.93	276,637.65	0.00	0.0%
4) Books and Supplies		4000-4999	86,806.35	73,059.89	13,401.50	73,059.89	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	585,960.85	730,797.73	366,829.21	730,797.73	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	118,174.06	127,491.15	9,473.34	127,491.15	0.00	0.0%
9) TOTAL, EXPENDITURES			1,506,927.71	1,656,768.03	750,009.51	1,656,768.03		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(40,000.00)	(51,797.36)	(145,335.45)	(51,797.36)		
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)			(40,000.00)	(51,797.36)	(145,335.45)	(51,797.36)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	100,206.82	100,206.82		100,206.82	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			100,206.82	100,206.82		100,206.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			100,206.82	100,206.82		100,206.82		
2) Ending Balance, June 30 (E + F1e)			60,206.82	48,409.46		48,409.46		
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	58,894.10	47,096.74		47,096.74		
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	1,312.72	1,312.72		1,312.72		
Child Development - MAA	0000	9780		1,312.72				
Child Development - MAA	0000	9780	1,312.72					
Child Development - MAA	0000	9780				1,312.72		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	523,631.86	598,669.98	169,010.28	598,669.98	0.00	0.0%
TOTAL, FEDERAL REVENUE			523,631.86	598,669.98	169,010.28	598,669.98	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	746,962.85	765,877.57	287,185.04	765,877.57	0.00	0.0%
TOTAL, OTHER STATE REVENUE			746,962.85	765,877.57	287,185.04	765,877.57	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	2,180.38	1,907.85	2,180.38	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	1,909.74	1,909.74	1,909.74	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	196,333.00	236,333.00	137,189.00	236,333.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	7,472.15	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			196,333.00	240,423.12	148,478.74	240,423.12	0.00	0.0%
TOTAL, REVENUES			1,466,927.71	1,604,970.67	604,674.06	1,604,970.67		
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	3,291.75	1,496.26	3,291.75	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	3,291.75	1,496.26	3,291.75	0.00	0.0%
CLASSIFIED SALARIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified 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	19,800.00	2,081.25	19,800.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	437,509.13	425,689.86	219,743.02	425,689.86	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			437,509.13	445,489.86	221,824.27	445,489.86	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	628.72	0.00	628.72	0.00	0.0%
PERS		3201-3202	105,809.60	105,321.78	53,069.58	105,321.78	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	31,972.08	32,094.38	16,289.89	32,094.38	0.00	0.0%
Health and Welfare Benefits		3401-3402	114,311.52	111,690.21	53,977.08	111,690.21	0.00	0.0%
Unemployment Insurance		3501-3502	2,089.55	2,110.97	1,070.83	2,110.97	0.00	0.0%
Workers' Compensation		3601-3602	8,164.77	8,158.32	4,138.09	8,158.32	0.00	0.0%
OPEB, Allocated		3701-3702	16,129.80	16,633.27	8,439.46	16,633.27	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			278,477.32	276,637.65	136,984.93	276,637.65	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	6,808.00	6,807.88	0.00	6,807.88	0.00	0.0%
Materials and Supplies		4300	79,998.35	64,352.01	11,598.37	64,352.01	0.00	0.0%
Noncapitalized Equipment		4400	0.00	1,900.00	1,803.13	1,900.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			86,806.35	73,059.89	13,401.50	73,059.89	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	99,400.00	106,811.33	106,811.33	106,811.33	0.00	0.0%
Travel and Conferences		5200	1,300.00	8,148.64	2,120.38	8,148.64	0.00	0.0%
Dues and Memberships		5300	6,400.00	7,950.00	7,254.00	7,950.00	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	1,800.00	3,600.00	2,400.00	3,600.00	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	11,000.00	10,320.00	10,320.00	10,320.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	456,472.74	585,371.18	235,517.33	585,371.18	0.00	0.0%
Communications		5900	9,588.11	8,596.58	2,406.17	8,596.58	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			585,960.85	730,797.73	366,829.21	730,797.73	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%
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%

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)
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	118,174.06	127,491.15	9,473.34	127,491.15	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			118,174.06	127,491.15	9,473.34	127,491.15	0.00	0.0%
TOTAL, EXPENDITURES			1,506,927.71	1,656,768.03	750,009.51	1,656,768.03		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
6131	Child Development: Resource & Referral Reserve Account for Department of Social Services Programs	8,276.63
9010	Other Restricted Local	38,820.11
Total, Restricted Balance		47,096.74

Fund 13

Cafeteria Special Revenue Fund

This fund is used to account separately for federal, state, and local revenues to operate the food service program



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	111,000.00	111,000.00	21,296.11	111,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,500.00	7,500.00	29,959.70	7,500.00	0.00	0.0%
4) Other Local Revenue		8600-8799	75.00	2,210.46	1,956.67	2,210.46	0.00	0.0%
5) TOTAL, REVENUES			118,575.00	120,710.46	53,212.48	120,710.46		
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	116,000.00	116,000.00	85,021.26	116,000.00	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			116,000.00	116,000.00	85,021.26	116,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,575.00	4,710.46	(31,808.78)	4,710.46		
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)			2,575.00	4,710.46	(31,808.78)	4,710.46		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	59,517.39	59,517.39		59,517.39	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,517.39	59,517.39		59,517.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,517.39	59,517.39		59,517.39		
2) Ending Balance, June 30 (E + F1e)			62,092.39	64,227.85		64,227.85		
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	63,788.16	64,227.85		64,227.85		
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	(1,695.77)	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	111,000.00	111,000.00	20,682.11	111,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	614.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			111,000.00	111,000.00	21,296.11	111,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	7,500.00	7,500.00	29,959.70	7,500.00	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			7,500.00	7,500.00	29,959.70	7,500.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	75.00	514.69	260.90	514.69	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	1,695.77	1,695.77	1,695.77	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			75.00	2,210.46	1,956.67	2,210.46	0.00	0.0%
TOTAL, REVENUES			118,575.00	120,710.46	53,212.48	120,710.46		
CERTIFICATED SALARIES								
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 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%
Food		4700	116,000.00	116,000.00	85,021.26	116,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			116,000.00	116,000.00	85,021.26	116,000.00	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	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								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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			116,000.00	116,000.00	85,021.26	116,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers 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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	64,227.85
Total, Restricted Balance		64,227.85

Fund 14

Deferred Maintenance Fund

This fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes.



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	100,000.00	100,000.00	0.00	100,000.00	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	4,000.00	48,830.65	41,258.32	48,830.65	0.00	0.0%
5) TOTAL, REVENUES			104,000.00	148,830.65	41,258.32	148,830.65		
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	48,000.00	48,000.00	0.00	48,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	140,000.00	140,000.00	107,671.37	140,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			188,000.00	188,000.00	107,671.37	188,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(84,000.00)	(39,169.35)	(66,413.05)	(39,169.35)		
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)			(84,000.00)	(39,169.35)	(66,413.05)	(39,169.35)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,012,012.57	1,012,012.57		1,012,012.57	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,012,012.57	1,012,012.57		1,012,012.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,012,012.57	1,012,012.57		1,012,012.57		
2) Ending Balance, June 30 (E + F1e)			928,012.57	972,843.22		972,843.22		
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	928,012.57	972,843.22		972,843.22		
Deferred Maintenance	0000	9760		972,843.22				
Deferred Maintenance	0000	9760	928,012.57					
Deferred Maintenance	0000	9760				972,843.22		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	100,000.00	100,000.00	0.00	100,000.00	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			100,000.00	100,000.00	0.00	100,000.00	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	4,000.00	15,160.41	7,588.08	15,160.41	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	33,670.24	33,670.24	33,670.24	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			4,000.00	48,830.65	41,258.32	48,830.65	0.00	0.0%
TOTAL, REVENUES			104,000.00	148,830.65	41,258.32	148,830.65		
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								

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)
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	48,000.00	48,000.00	0.00	48,000.00	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			48,000.00	48,000.00	0.00	48,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	140,000.00	140,000.00	107,671.37	140,000.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			140,000.00	140,000.00	107,671.37	140,000.00	0.00	0.0%
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			188,000.00	188,000.00	107,671.37	188,000.00		
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%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								

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	2022-23 Projected Totals
Total, Restricted Balance		0.00

Fund 17

Special Reserve Fund

This fund is used primarily to provide for the accumulation of general fund moneys for general operating purposes other than for capital outlay.



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	10,000.00	124,322.47	106,322.47	124,322.47	0.00	0.0%
5) TOTAL, REVENUES			10,000.00	124,322.47	106,322.47	124,322.47		
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)			10,000.00	124,322.47	106,322.47	124,322.47		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	500,000.00	0.00	500,000.00	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	500,000.00	0.00	500,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,000.00	624,322.47	106,322.47	624,322.47		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,566,781.84	2,566,781.84		2,566,781.84	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,566,781.84	2,566,781.84		2,566,781.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,566,781.84	2,566,781.84		2,566,781.84		
2) Ending Balance, June 30 (E + F1e)			2,576,781.84	3,191,104.31		3,191,104.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,576,781.84	3,191,104.31		3,191,104.31		
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	10,000.00	38,924.17	20,924.17	38,924.17	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	85,398.30	85,398.30	85,398.30	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	124,322.47	106,322.47	124,322.47	0.00	0.0%
TOTAL, REVENUES			10,000.00	124,322.47	106,322.47	124,322.47		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	500,000.00	0.00	500,000.00	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	500,000.00	0.00	500,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + e)			0.00	500,000.00	0.00	500,000.00		

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

Fund 35

County School Facilities Fund

This fund is used primarily to account for new school facility construction, modernization projects, and facility hardship grants.



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	960,725.96	(13,952.00)	960,725.96	0.00	0.0%
4) Other Local Revenue		8600-8799	3,700.00	194,615.69	45,006.44	194,615.69	0.00	0.0%
5) TOTAL, REVENUES			3,700.00	1,155,341.65	31,054.44	1,155,341.65		
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)			3,700.00	1,155,341.65	31,054.44	1,155,341.65		
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	360,625.57	0.00	360,625.57	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	(360,625.57)	0.00	(360,625.57)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,700.00	794,716.08	31,054.44	794,716.08		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(31,610.39)	(31,610.39)		(31,610.39)	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(31,610.39)	(31,610.39)		(31,610.39)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(31,610.39)	(31,610.39)		(31,610.39)		
2) Ending Balance, June 30 (E + F1e)			(27,910.39)	763,105.69		763,105.69		
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	8,268.61	763,105.69		763,105.69		
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	(36,179.00)	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	960,725.96	(13,952.00)	960,725.96	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	960,725.96	(13,952.00)	960,725.96	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	3,700.00	158,436.69	8,827.44	158,436.69	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	36,179.00	36,179.00	36,179.00	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			3,700.00	194,615.69	45,006.44	194,615.69	0.00	0.0%
TOTAL, REVENUES			3,700.00	1,155,341.65	31,054.44	1,155,341.65		
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%

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)
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%
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								

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: 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	360,625.57	0.00	360,625.57	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	360,625.57	0.00	360,625.57	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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	(360,625.57)	0.00	(360,625.57)		

Resource	Description	2022-23 Projected Totals
7710	State School Facilities Projects	763,105.69
Total, Restricted Balance		763,105.69

Fund 71

Retiree Benefit Fund

This fund exists to account separately for amounts held in trust from salary reduction agreements, other irrevocable contributions for employees' retirement benefits, or both.



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	1,460,000.00	1,460,000.00	554,988.07	1,460,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,460,000.00	1,460,000.00	554,988.07	1,460,000.00		
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	611,500.00	611,500.00	0.00	611,500.00	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			611,500.00	611,500.00	0.00	611,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			848,500.00	848,500.00	554,988.07	848,500.00		
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)			848,500.00	848,500.00	554,988.07	848,500.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	10,919,745.42	10,919,745.42		10,919,745.42	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			10,919,745.42	10,919,745.42		10,919,745.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,919,745.42	10,919,745.42		10,919,745.42		
2) Ending Net Position, June 30 (E + F1e)			11,768,245.42	11,768,245.42		11,768,245.42		
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	11,768,245.42	11,768,245.42		11,768,245.42		
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	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	960,000.00	960,000.00	554,988.07	960,000.00	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			1,460,000.00	1,460,000.00	554,988.07	1,460,000.00	0.00	0.0%
TOTAL, REVENUES			1,460,000.00	1,460,000.00	554,988.07	1,460,000.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	611,500.00	611,500.00	0.00	611,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			611,500.00	611,500.00	0.00	611,500.00	0.00	0.0%
TOTAL, EXPENSES			611,500.00	611,500.00	0.00	611,500.00		
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%
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 + c + e)			0.00	0.00	0.00	0.00		

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

Assumptions

Guiding documents provided by Business and Administration Steering Committee (BASC), School Services of California (SSC), and Department of Finance (DOF) used in preparing the Second Interim report and related multi-year projections (MYPs).





Santa Cruz County Office of Education

MULTI-YEAR ASSUMPTIONS

2022-23 2nd Interim

LCFF Planning Factors	2021-22	2022-23	2023-24	2024-25
Statutory Cost-of-Living Adjustment (COLA) & Department of Finance (DOF) Latest Estimates	1.70%	6.56%	8.13%	3.54%
Department of Finance Estimated Funded COLA				
SSC Estimated Statutory COLA	5.07%	6.56%	8.13%	3.54%
SSC/BASC Recommended Planning COLA	5.07%	6.56%	8.13%	3.54%

Other Planning Factors	2021-22	2022-23	2023-24	2024-25
California Consumer Price Index (CPI)	6.56%	6.00%	3.44%	2.77%
California Lottery - Unrestricted per ADA	\$176.94	\$170.00	\$170.00	\$170.00
California Lottery - Restricted per ADA	\$81.94	\$67.00	\$67.00	\$67.00
Mandate Block Grant District Grades k-8 per ADA	\$32.79	\$34.94	\$37.78	\$39.12
Mandate Block Grant District Grades 9-12 per ADA	\$63.17	\$67.31	\$72.78	\$75.36
Mandate Block Grant Charter Grades k-8 per ADA	\$17.21	\$18.34	\$19.83	\$20.53
Mandate Block Grant Charter Grades 9-12 per ADA	\$47.84	\$50.98	\$55.12	\$57.07
Interest Rate for Ten-Year Treasuries	2.08%	3.78%	3.23%	2.79%
CalSTRS Employer Contribution Rate	16.92%	19.10%	19.10%	19.10%
CalPERS Employer Contribution Rate	22.91%	25.37%	27.00%	28.10%

Average Daily Attendance (ADA)	2021-22	2022-23	2023-24	2024-25
Alternative Education	870.25	880.00	870.00	860.00
District Funded Special Education	86.67	86.67	86.67	86.67
Countywide ADA	34,717.86	34,440.41	34,165.73	33,893.80

Career Advancement Charter	121.05	130.00	130.00	130.00
<i>Cypress Charter High School (closed 2019-20)</i>	-	-	-	-

Salary and Benefits	2021-22	2022-23	2023-24	2024-25
Certificated Step & Column	1.30%	1.30%	1.30%	1.30%
Classified Step & Column	1.20%	1.20%	1.20%	1.20%
Health & Welfare	5%	5%	5%	5%

Employer Rates on Payroll (Other than H&W)	2021-22	2022-23	2023-24	2024-25
CalSTRS	16.92%	19.10%	19.10%	19.10%
CalPERS	22.91%	25.37%	27.00%	28.10%
Social Security (FICA/OASDI)	6.2%	6.2%	6.2%	6.2%
Medicare	1.5%	1.5%	1.5%	1.5%
Unemployment Insurance (SUI)	0.50%	0.50%	0.20%	0.20%
Workers Compensation	1.9153%	1.9536%	1.9536%	1.9536%
Retiree Benefits (OPEB)	1.95%	1.95%	1.95%	1.95%

Guiding documents used: School Services of California Dartboard, BASC Common Message at 1st Interim
 *2022-23 Countywide ADA projections updated to reflect 2021-22 P-Annual ADA and includes a 1% decline in subsequent years.

Multi-Year Projections

LEAs are required to submit, along with their budgets, multi-year (current and two subsequent fiscal years) projections for the County School Service Fund.



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		34,440.41	(.80%)	34,165.73	(.80%)	33,893.80
(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	22,942,943.00	8.47%	24,886,737.00	5.05%	26,144,598.00
2. Federal Revenues	8100-8299	4,500,000.00	0.00%	4,500,000.00	0.00%	4,500,000.00
3. Other State Revenues	8300-8599	287,790.33	0.00%	287,790.34	0.00%	287,790.34
4. Other Local Revenues	8600-8799	2,589,553.11	0.00%	2,589,553.00	0.00%	2,589,553.40
5. Other Financing Sources						
a. Transfers In	8900-8929	360,625.57	(100.00%)	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	(1,187,972.02)	(18.09%)	(973,108.00)	3.30%	(1,005,251.00)
6. Total (Sum lines A1 thru A5c)		29,492,939.99	6.10%	31,290,972.34	3.92%	32,516,690.74
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,843,205.25		7,037,217.00
b. Step & Column Adjustment				81,942.62		74,243.95
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				112,069.13		124,497.05
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,843,205.25	2.84%	7,037,217.00	2.82%	7,235,958.00
2. Classified Salaries						
a. Base Salaries				7,259,602.92		7,481,776.00
b. Step & Column Adjustment				119,461.77		115,306.20
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				102,711.31		126,712.80
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,259,602.92	3.06%	7,481,776.00	3.23%	7,723,795.00
3. Employee Benefits	3000-3999	7,774,203.87	6.40%	8,271,571.00	4.58%	8,650,630.50
4. Books and Supplies	4000-4999	965,399.64	1.85%	983,231.00	10.17%	1,083,231.00
5. Services and Other Operating Expenditures	5000-5999	3,902,306.81	(7.05%)	3,627,370.00	5.54%	3,828,408.00
6. Capital Outlay	6000-6999	208,961.74	31.11%	273,962.00	(73.00%)	73,962.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,500,000.00	0.00%	4,500,000.00	0.00%	4,500,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,185,967.94)	(11.77%)	(1,928,715.00)	(7.81%)	(1,778,167.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	(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)						
11. Total (Sum lines B1 thru B10)		29,767,712.29	1.61%	30,246,412.00	3.54%	31,317,817.50
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(274,772.30)		1,044,560.34		1,198,873.24
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		27,970,161.96		27,695,389.66		28,739,950.00
2. Ending Fund Balance (Sum lines C and D1)		27,695,389.66		28,739,950.00		29,938,823.24
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,200,000.00		1,200,000.00		1,200,000.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
d. Assigned	9780	26,495,389.66		27,539,950.00		28,738,823.24
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		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)		27,695,389.66		28,739,950.00		29,938,823.24
E. AVAILABLE RESERVES						
1. County School Service Fund						
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
(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	3,191,104.31		3,315,427.00		3,439,749.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		3,191,104.31		3,315,427.00		3,439,749.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Significant reductions are anticipated in the two subsequent years related to grants and/or one-time restricted funds that are ending. This includes but is not limited to the Strong Workforce Program (SWP), In-Person Instruction (IPI) grant, Expanded Learning Opportunities (ELO) grants, Elementary and Secondary School Emergency Relief (ESSER II and ESSER III), Safe Schools for All grant, CalHOPE grant, Educator Effectiveness grant, and CA Pre-Kindergarten Planning and Implementation grants. Positions and assignments that will continue have been reduced, removed or adjusted in subsequent years.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,741,895.00	8.13%	8,371,311.00	3.54%	8,667,655.00
2. Federal Revenues	8100-8299	3,540,191.75	(18.53%)	2,884,317.00	(47.55%)	1,512,775.00
3. Other State Revenues	8300-8599	10,412,064.75	(22.46%)	8,073,728.00	(1.79%)	7,929,007.00
4. Other Local Revenues	8600-8799	10,705,437.81	(6.60%)	9,998,952.00	(.07%)	9,991,819.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,187,972.02	(18.09%)	973,108.00	3.30%	1,005,250.50
6. Total (Sum lines A1 thru A5c)		33,587,561.33	(9.78%)	30,301,416.00	(3.94%)	29,106,506.50
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,491,047.85		5,959,058.00
b. Step & Column Adjustment				57,702.90		59,331.16
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(589,692.75)		(166,682.16)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,491,047.85	(8.20%)	5,959,058.00	(1.80%)	5,851,707.00
2. Classified Salaries						
a. Base Salaries				7,807,022.51		7,271,167.00
b. Step & Column Adjustment				102,384.45		105,920.54
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(638,239.96)		(475,664.54)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,807,022.51	(6.86%)	7,271,167.00	(5.09%)	6,901,423.00
3. Employee Benefits	3000-3999	9,324,000.88	(.25%)	9,300,234.49	(1.04%)	9,203,856.49
4. Books and Supplies	4000-4999	1,946,032.27	(30.98%)	1,343,172.35	(12.83%)	1,170,776.49
5. Services and Other Operating Expenditures	5000-5999	5,697,054.31	(17.95%)	4,674,317.00	(7.02%)	4,346,121.49
6. Capital Outlay	6000-6999	385,120.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	624,755.87	0.00%	624,756.00	0.00%	624,756.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,023,274.94	(12.74%)	1,765,505.00	(8.53%)	1,614,957.26
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		34,298,308.63	(9.80%)	30,938,209.84	(3.96%)	29,713,597.73
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(710,747.30)		(636,793.84)		(607,091.23)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		5,630,831.63		4,920,084.33		4,283,290.49
2. Ending Fund Balance (Sum lines C and D1)		4,920,084.33		4,283,290.49		3,676,199.26
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	4,920,084.33		4,283,290.49		3,676,199.26
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,920,084.33		4,283,290.49		3,676,199.26
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.						
<p>Significant reductions are anticipated in the two subsequent years related to grants and/or one-time restricted funds that are ending. This includes but is not limited to the Strong Workforce Program (SWP), In-Person Instruction (IPI) grant, Expanded Learning Opportunities (ELO) grants, Elementary and Secondary School Emergency Relief (ESSER II and ESSER III), Safe Schools for All grant, CalHOPE grant, Educator Effectiveness gran, and CA Pre-Kindergarten Planning and Implementation grants. Positions and assignments that will continue have been reduced, removed or adjusted in subsequent years.</p>						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		34,440.41	(.80%)	34,165.73	(.80%)	33,893.80
(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	30,684,838.00	8.39%	33,258,048.00	4.67%	34,812,253.00
2. Federal Revenues	8100-8299	8,040,191.75	(8.16%)	7,384,317.00	(18.57%)	6,012,775.00
3. Other State Revenues	8300-8599	10,699,855.08	(21.85%)	8,361,518.34	(1.73%)	8,216,797.34
4. Other Local Revenues	8600-8799	13,294,990.92	(5.31%)	12,588,505.00	(.06%)	12,581,372.40
5. Other Financing Sources						
a. Transfers In	8900-8929	360,625.57	(100.00%)	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	(.50)
6. Total (Sum lines A1 thru A5c)		63,080,501.32	(2.36%)	61,592,388.34	.05%	61,623,197.24
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,334,253.10		12,996,275.00
b. Step & Column Adjustment				139,645.52		133,575.11
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(477,623.62)		(42,185.11)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,334,253.10	(2.53%)	12,996,275.00	.70%	13,087,665.00
2. Classified Salaries						
a. Base Salaries				15,066,625.43		14,752,943.00
b. Step & Column Adjustment				221,846.22		221,226.74
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(535,528.65)		(348,951.74)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,066,625.43	(2.08%)	14,752,943.00	(.87%)	14,625,218.00
3. Employee Benefits	3000-3999	17,098,204.75	2.77%	17,571,805.49	1.61%	17,854,486.99
4. Books and Supplies	4000-4999	2,911,431.91	(20.09%)	2,326,403.35	(3.11%)	2,254,007.49
5. Services and Other Operating Expenditures	5000-5999	9,599,361.12	(13.52%)	8,301,687.00	(1.53%)	8,174,529.49
6. Capital Outlay	6000-6999	594,081.74	(53.88%)	273,962.00	(73.00%)	73,962.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,124,755.87	0.00%	5,124,756.00	0.00%	5,124,756.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(162,693.00)	.32%	(163,210.00)	0.00%	(163,209.74)
9. Other Financing Uses						
a. Transfers Out	7600-7629	500,000.00	(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				0.00		0.00
11. Total (Sum lines B1 thru B10)		64,066,020.92	(4.50%)	61,184,621.84	(.25%)	61,031,415.23
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(985,519.60)		407,766.50		591,782.01
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		33,600,993.59		32,615,473.99		33,023,240.49
2. Ending Fund Balance (Sum lines C and D1)		32,615,473.99		33,023,240.49		33,615,022.50
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	4,920,084.33		4,283,290.49		3,676,199.26
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,200,000.00		1,200,000.00		1,200,000.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
d. Assigned	9780	26,495,389.66		27,539,950.00		28,738,823.24
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		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)		32,615,473.99		33,023,240.49		33,615,022.50
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,191,104.31		3,315,427.00		3,439,749.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		3,191,104.31		3,315,427.00		3,439,749.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.98%		5.42%		5.64%
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):						
North Santa Cruz County (SC)						
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)		9,875,005.00		9,875,005.00		9,875,005.00
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)		64,066,020.92		61,184,621.84		61,031,415.23
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		64,066,020.92		61,184,621.84		61,031,415.23
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)		64,066,020.92		61,184,621.84		61,031,415.23
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)		1,921,980.63		1,835,538.66		1,830,942.46
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		664,000.00		664,000.00		664,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,921,980.63		1,835,538.66		1,830,942.46
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2022-23
2022-23 BUDGET at 2nd Interim**

[illegible]

SANTA CRUZ COUNTY OFFICE OF EDUCATION
ALL FUNDS SUMMARY 2022-23
2022-23 BUDGET at 2nd Interim

[illegible]

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2023-24
2022-23 BUDGET at 2nd Interim

	Various	06XX	0830		33XX/65XX	Various	8150	9XXX		
	General Unrestricted	Alternative Education	CTEP	Total Unrestricted	Special Education	Categoricals	Routine & Restricted Maintenance	Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	11,606,544	13,280,193	-	24,886,737	8,371,311	-	-	-	8,371,311	33,258,048
Federal Revenues	-	-	-	-	625,935	2,258,381	-	-	2,884,317	2,884,317
Federal Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Other State Revenues	287,790	-	-	287,790	5,067,349	3,006,379	-	-	8,073,728	8,361,518
Other Local Revenues	2,589,553	-	-	2,589,553	-	-	-	9,998,952	9,998,952	12,588,505
Total Revenue	18,983,887	13,280,193	-	32,264,081	14,064,595	5,264,760	-	9,998,952	29,328,307	61,592,388
Expenditures										
Certificated Salaries	2,143,655	4,883,471	10,092	7,037,217	3,796,298	714,817	-	1,447,943	5,959,058	12,996,276
Classified Salaries	5,458,108	1,958,356	65,312	7,481,776	3,329,657	1,247,536	355,400	2,338,574	7,271,167	14,752,944
Employee Benefits	4,413,941	3,808,346	49,284	8,271,571	4,881,812	2,283,283	256,703	1,878,437	9,300,234	17,571,806
Books and Supplies	664,194	272,421	46,616	983,231	206,021	475,357	26,215	635,580	1,343,172	2,326,404
Services, Other Operating Expenditures	2,277,087	1,341,063	9,220	3,627,370	992,587	728,826	218,447	2,734,456	4,674,317	8,301,687
Capital Outlay	65,558	208,404	-	273,962	-	-	-	-	-	273,962
Other Outgo	-	-	-	-	-	-	-	624,756	624,756	624,756
Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Indirect Costs	(2,999,903)	1,058,355	12,833	(1,928,715)	888,220	285,242	78,019	514,024	1,765,505	(163,210)
Total Expenditures	16,522,640	13,530,415	193,357	30,246,412	14,094,595	5,735,061	934,784	10,173,770	30,938,210	61,184,622
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,150,689)	(15,777)	193,357	(973,108)	30,000	-	907,392	35,716	973,108	-
Total Transfers	(1,150,689)	(15,777)	193,357	(973,108)	30,000	-	907,392	35,716	973,108	-
Beginning Balance	25,471,878	2,223,512	-	27,695,390	85,505	2,483,354	349,834	2,001,392	4,920,085	32,615,475
Net Increase (Decrease) in Fund Balance	1,310,559	(265,999)	-	1,044,560	-	(470,301)	(27,392)	(139,102)	(636,795)	407,765
Ending Fund Balance	26,782,437	1,957,513	-	28,739,950	85,505	2,013,053	322,442	1,862,290	4,283,290	33,023,240
Components of Ending Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	85,505	2,013,053	322,442	1,862,290	4,283,290	4,283,290
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	24,177,109	1,957,513	-	26,134,622	-	-	-	-	-	26,134,622
Assigned (COPS)	1,405,328	-	-	1,405,328	-	-	-	-	-	1,405,328
Committed (COPS)	1,200,000	-	-	1,200,000	-	-	-	-	-	1,200,000

SANTA CRUZ COUNTY OFFICE OF EDUCATION
GENERAL FUND SUMMARY 2024-25
2022-23 BUDGET at 2nd Interim

	Various General Unrestricted	06XX Alternative Education	0830 CTEP	Total Unrestricted	33XX/65XX Special Education	Various Categoricals	8150 Routine & Restricted Maintenance	9XXX Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	12,549,627	13,594,971	-	26,144,598	8,667,655	-	-	-	8,667,655	34,812,253
Federal Revenues	-	-	-	-	625,935	886,839	-	-	1,512,775	1,512,775
Federal Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Other State Revenues	287,790	-	-	287,790	5,053,548	2,875,459	-	-	7,929,007	8,216,797
Other Local Revenues	2,589,553	-	-	2,589,553	-	-	-	9,991,819	9,991,819	12,581,372
Total Revenue	19,926,970	13,594,971	-	33,521,941	14,347,139	3,762,298	-	9,991,819	28,101,256	61,623,197
Expenditures										
Certificated Salaries	2,224,269	5,001,466	10,223	7,235,958	3,845,650	543,791	-	1,462,266	5,851,707	13,087,665
Classified Salaries	5,523,605	2,134,093	66,096	7,723,795	3,369,613	815,022	359,665	2,357,124	6,901,423	14,625,218
Employee Benefits	4,599,417	3,999,833	51,381	8,650,631	5,075,669	1,915,898	268,295	1,943,994	9,203,856	17,854,487
Books and Supplies	764,194	272,421	46,616	1,083,231	206,021	305,963	26,215	632,578	1,170,776	2,254,007
Services, Other Operating Expenditures	2,478,125	1,341,063	9,220	3,828,408	992,587	516,155	223,859	2,613,519	4,346,121	8,174,529
Capital Outlay	65,558	8,404	-	73,962	-	-	-	-	-	73,962
Other Outgo	-	-	-	-	-	-	-	624,756	624,756	624,756
Pass Through	4,500,000	-	-	4,500,000	-	-	-	-	-	4,500,000
Indirect Costs	(2,888,356)	1,097,356	12,833	(1,778,167)	887,599	141,018	78,452	507,888	1,614,957.26	(163,210)
Total Expenditures	17,266,812	13,854,636	196,369	31,317,817	14,377,139	4,237,846	956,486	10,142,126	29,713,597	61,031,414
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,185,843)	(15,777)	196,369	(1,005,251)	30,000	-	939,534	35,716	1,005,250.52	-
Total Transfers	(1,185,843)	(15,777)	196,369	(1,005,251)	30,000	-	939,534	35,716	1,005,251	-
Beginning Balance	26,782,437	1,957,513	-	28,739,950	85,505	2,013,053	322,442	1,862,290	4,283,290	33,023,240
Net Increase (Decrease) in Fund Balance	1,474,315	(275,441)	-	1,198,874	-	(475,548)	(16,952)	(114,591)	(607,091)	591,783
Ending Fund Balance	28,256,752	1,682,072	-	29,938,824	85,505	1,537,505	305,490	1,747,699	3,676,199.32	33,615,023
Components of Ending Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	85,505	1,537,505	305,490	1,747,699	3,676,199	3,676,199
Assigned	25,651,424	1,682,072	-	27,333,496	-	-	-	-	-	27,333,496
Assigned (COPS)	1,405,328	-	-	1,405,328	-	-	-	-	-	1,405,328
Committed (COPS)	1,200,000	-	-	1,200,000	-	-	-	-	-	1,200,000

Other Forms

Form A - Average Daily Attendance

**Form ESMOE - Every Student Succeeds
Act Maintenance of Effort**

Form ICR - Indirect Cost Rate Worksheet

Form CASH - Cashflow Worksheet



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	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines 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	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	51.00	65.00	65.00	65.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	829.00	815.00	815.00	815.00	0.00	0.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	880.00	880.00	880.00	880.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	80.87	80.87	80.87	80.87	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	5.71	5.71	5.71	5.71	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	86.58	86.58	86.58	86.58	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	966.58	966.58	966.58	966.58	0.00	0.0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
5. County Operations Grant ADA	35,324.30	34,440.41	34,440.41	34,440.41	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	0.00	0.00	0.00	0.00	0.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	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	130.00	130.00	130.00	130.00	0.00	0.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. 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)	130.00	130.00	130.00	130.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	130.00	130.00	130.00	130.00	0.00	0.0%

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	66,309,769.28
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	3,668,503.68
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	2,732,954.10
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	333,961.74
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	624,755.87
4. Other Transfers Out	All	9200	7200-7299	4,500,000.00
5. Interfund Transfers Out	All	9300	7600-7629	500,000.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	10,249.52
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)				8,701,921.23
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 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)				53,939,344.37
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*				1,010.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				53,405.29
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.)			44,137,340.27	44,524.71
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)			44,137,340.27	44,524.71
B. Required effort (Line A.2 times 90%)			39,723,606.24	40,072.24

C. Current year expenditures (Line I.E and Line II.B)	53,939,344.37	53,405.29
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 2024-25 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) 3,691,380.73
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) 42,462,275.46

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) 8.69%

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) 3,130,985.73
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 1,163,462.03

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	65,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	31,323.16
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)	257,091.25
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)	26,642.69
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)	4,674,504.86
9. Carry-Forward Adjustment (Part IV, Line F)	(369,645.94)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,304,858.92
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	21,149,356.38
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	15,662,154.51
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	6,993,856.12
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	36,026.24
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,878,529.56
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,775,437.78
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)	2,175,146.59
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)	803,818.93
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)	2,701,381.18
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)	1,252,377.05
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)	87,704.61
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	1,422,465.55
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)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	56,938,254.50
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)	8.21%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	7.56%
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)	4,674,504.86
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	120,148.88
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 (9.07%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.07%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.07%) times Part III, Line B19); zero if positive	(369,645.94)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(369,645.94)
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:	7.56%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-184822.97) is applied to the current year calculation and the remainder (\$-184822.97) is deferred to one or more future years:	7.89%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-123215.31) is applied to the current year calculation and the remainder (\$-246430.63) is deferred to one or more future years:	7.99%
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)	(369,645.94)

Approved
indirect
cost rate: 9.07%

Highest
rate used
in any
program: 9.07%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	274,372.20	22,048.80	8.04%
01	3025	197,184.94	17,017.06	8.63%
01	3183	74,726.33	6,777.67	9.07%
01	3212	569,183.08	51,624.91	9.07%
01	3213	558,011.00	50,612.00	9.07%
01	3305	32,258.78	2,851.22	8.84%
01	3310	406,510.99	31,010.44	7.63%
01	3345	935.02	64.98	6.95%
01	3385	93,796.64	8,507.36	9.07%
01	4035	20,289.72	1,840.28	9.07%
01	5630	116,406.19	10,558.04	9.07%
01	5632	110,209.95	9,701.55	8.80%
01	5810	541,843.83	21,728.77	4.01%
01	6054	45,259.92	4,105.08	9.07%
01	6057	120,033.44	10,887.03	9.07%
01	6388	620,264.02	36,895.98	5.95%
01	6500	11,418,318.30	790,411.10	6.92%
01	6510	725,334.42	65,243.62	8.99%
01	6515	12,428.72	1,127.28	9.07%
01	6520	70,207.21	6,367.79	9.07%
01	6536	3,418.00	310.00	9.07%
01	6546	58,795.27	321.73	0.55%
01	6680	59,020.09	5,328.91	9.03%
01	6685	58,220.52	3,064.24	5.26%
01	6690	37,344.11	3,387.11	9.07%
01	6695	192,786.49	17,485.73	9.07%
01	7366	184,190.76	16,706.10	9.07%
01	7368	65,905.51	5,977.63	9.07%
01	7412	77,247.64	7,006.36	9.07%
01	7413	68,763.18	6,236.82	9.07%
01	7422	599,127.85	54,340.89	9.07%
01	7428	97,407.06	8,834.82	9.07%
01	7430	1,056,267.34	95,833.45	9.07%
01	7810	170,236.63	7,751.08	4.55%
01	8150	860,190.89	78,019.31	9.07%
01	9010	9,583,044.28	563,289.80	5.88%
09	3182	202,352.55	18,353.38	9.07%

09	3305	5,403.87	490.13	9.07%
09	3310	3,682.04	333.96	9.07%
09	6266	19,491.15	1,767.85	9.07%
09	6500	111,247.85	10,090.15	9.07%
11	6391	82,365.61	4,166.38	5.06%
12	5035	179,838.10	16,311.32	9.07%
12	5055	48,791.39	4,325.61	8.87%
12	5160	321,079.78	28,323.78	8.82%
12	6045	6,675.53	605.47	9.07%
12	6100	2,294.86	208.14	9.07%
12	6110	240,323.65	21,797.35	9.07%
12	6123	6,093.67	552.71	9.07%
12	6127	214,593.74	19,463.65	9.07%
12	6128	134,369.89	12,087.58	9.00%
12	9010	268,404.94	23,815.54	8.87%

**SANTA CRUZ COUNTY OFFICE OF EDUCATION
2022-23 2nd INTERIM FORM CASH**

		2022-23 Budget Estimated Actuals	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
A. Beginning Cash	9110	33,552,567	33,552,567	32,070,644	30,528,848	27,708,487	24,916,698	24,639,944	31,388,104	30,380,505	29,529,708	29,066,907	34,060,500	34,724,869	32,117,080	33,552,567
B. Receipts																
Revenue Limit:																
State Aid	8010-8019	17,659,490	514,132	514,132	1,990,965	925,437	925,437	1,990,964	925,436	1,583,610.00	1,821,932.63	4,234,209.31	1,028,666.68	1,025,779.41	178,789	17,659,490
Property Tax	8020-8079	13,125,348	-	39,828	216,882	43,429	37,663	7,306,719	213,977.69	24,717.19	19,548.54	4,192,305.22	632,707.57	327,015.53	70,555	13,125,348
Other	8080-8099	(100,000)						-	-	-	-	-	-	(100,000.00)		(100,000)
Federal Revenues	8100-8299	8,040,192	391,261	1,083,988	(180,241)	13,423	(25,000)	1,390,006.36	-	226,726.85	2,095,587.02	319,441.37	656,157.38	514,843.80	1,553,999	8,040,192
Other State Rev	8300-8599	10,699,855	1,663,610	91,000	(782,143)	112,419	1,939,734	497,020	1,689,699.00	340,481.89	335,255.41	1,028,937.22	870,229.56	860,053.46	2,053,559	10,699,855
Other Local Rev	8600-8799	13,294,991	60,655	653,453	343,108	207,284	588,892	1,320,482.02	311,349.81	493,904.39	1,505,619.51	1,405,793.09	1,393,603.69	3,418,647.52	1,592,198	13,294,991
Interfund Transfers	8910-8929	360,626	-	-	-	-	-	-	-	-	360,626	-	-	-	-	360,626
All Other Financing	8931-8979	-	-	-	-	3,746	-	-	-	-	(3,746)	-	-	-	-	(0)
Total Receipts		63,080,501	2,629,658	2,382,401	1,588,571	1,305,738	3,466,726	12,505,191	3,140,463	2,669,440	6,134,823	11,180,686	4,581,365	6,046,340	5,449,100	63,080,501
C. Disbursements																
Certificated Salary	1000-1999	13,334,253	355,573	1,460,457	1,104,438	1,136,275	1,150,478	1,148,503	1,165,845	1,108,537.51	1,168,282.23	1,173,439.55	1,160,897.34	650,886.38	550,642	13,334,253
Classified Salary	2000-2999	15,066,625	714,673	1,683,363	1,116,970	1,200,724	1,168,017	1,227,283	1,166,360	1,201,111.85	1,248,509.64	1,276,292.47	1,295,028.02	1,033,200.05	735,092	15,066,625
Employee Benefits	3000-3999	17,098,205	636,762	1,431,551	1,308,746	1,277,493	1,321,895	1,334,817	1,326,954	1,337,738.59	1,396,833.17	1,407,080.95	1,432,116.39	2,530,362.14	355,855	17,098,205
Supplies/Services	4000-5999	12,510,793	1,251,581	679,332	511,411	901,791	547,109	620,888	702,867	514,850.52	929,062.78	580,066.79	1,361,827.31	3,087,198.79	822,808	12,510,793
Capital Outlays	6000-6599	594,082		8,404			24,580	47,899		55,883.79	-	-	-	351,096.82	106,218	594,082
Other Outgo	7000-7499	4,962,063			1,077,516		(1,292)	1,578,559	(5,745.48)	-	788,240.67	628,855.64	-	732,806.38	163,123	4,962,063
Interfund Transf Out	7600-7629	500,000								-	500,000	-	-	-		500,000
Other Financing Uses	7630-7699		-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Disbursements		64,066,021	2,958,590	5,263,107	5,119,080	4,516,283	4,210,788	5,957,949	4,356,281	4,218,122	6,030,928	5,065,735	5,249,869	8,385,551	2,733,738	64,066,021
Accounts Receivable	9120-9330	7,713,853	523,852	957,957	516,068	320,508	977,760	(57,288)	1,727	453,138.78	(76,582.74)	(1,287,435.62)	1,168,154.96	783,256.46	3,432,739	7,713,853
Accounts Payable	9510-9659	(7,163,474)	(1,676,843)	380,953	194,080	98,248	(510,452)	258,206	206,493	244,746.86	(490,113.62)	166,077.89	164,718.18	(1,051,834.22)	(5,147,755)	(7,163,475)
D. Net Cash Flow			(1,481,923)	(1,541,797)	(2,820,361)	(2,791,789)	(276,754)	6,748,160	(1,007,599)	(850,796)	(462,802)	4,993,593	664,369	(2,607,789)	1,000,346	(435,141)
E. Ending Cash			32,070,644	30,528,848	27,708,487	24,916,698	24,639,944	31,388,104	30,380,505	29,529,708	29,066,907	34,060,500	34,724,869	32,117,080	33,117,426	33,117,426

ACTUAL = BLUE
TENTATIVE = PURPLE
PROJECTED = ORANGE