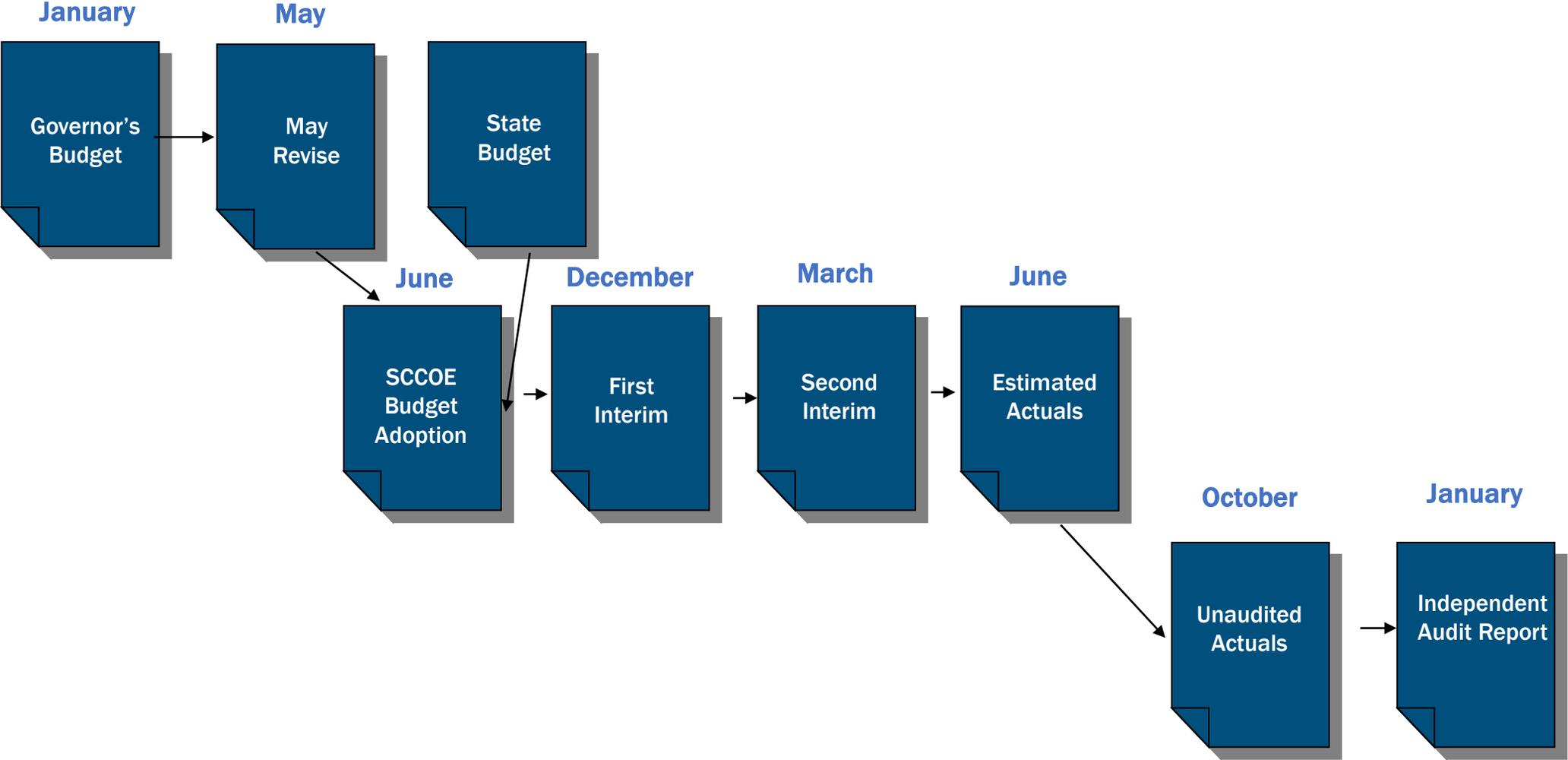


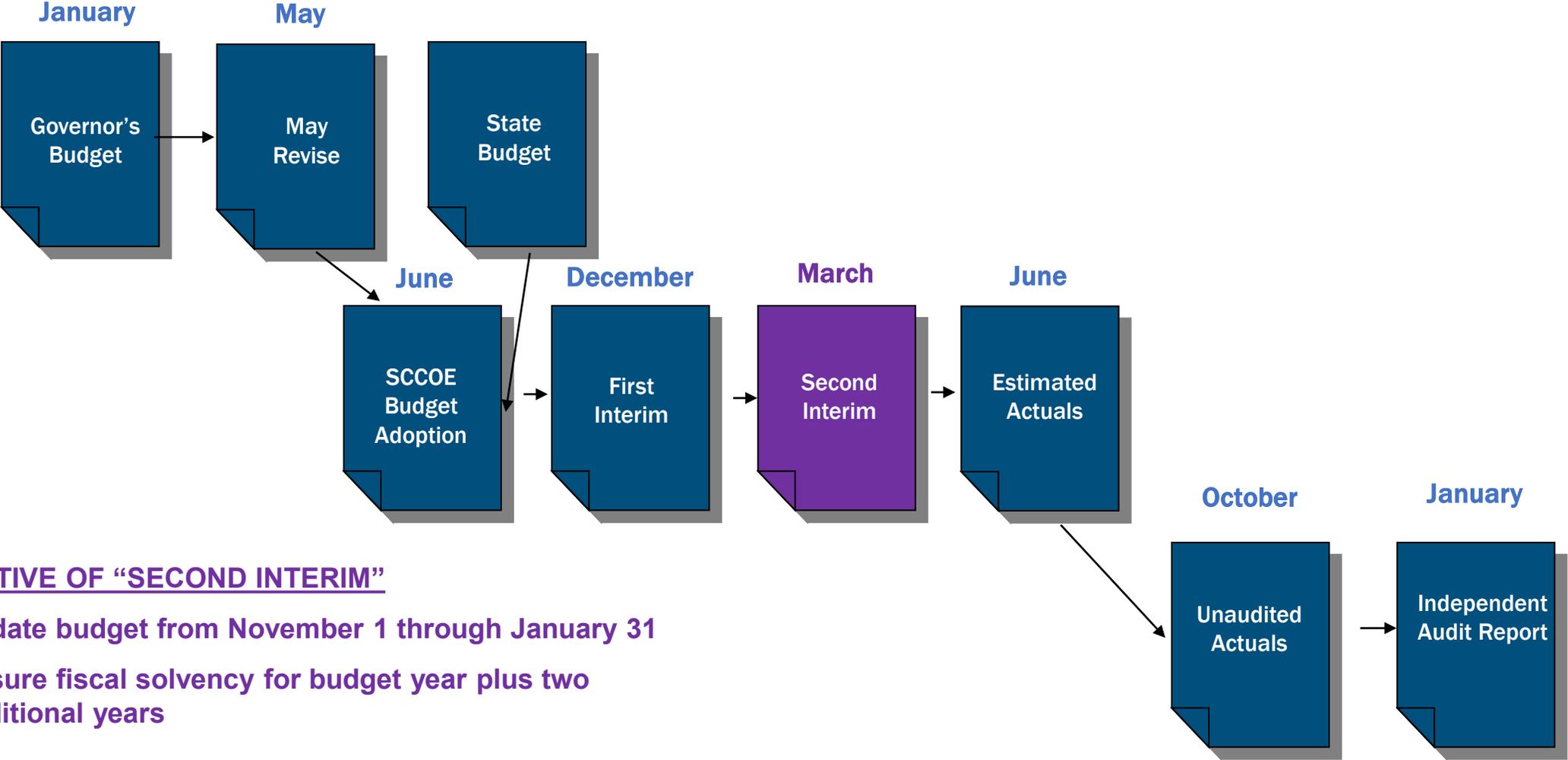
**County School Services Fund Budget**  
**2022-23 Second Interim Report**  
**Internal Business Services**

March 15, 2023

# BUDGETING AND FINANCIAL REPORTING A TWO-YEAR PROCESS



# BUDGETING AND FINANCIAL REPORTING A TWO-YEAR PROCESS



### OBJECTIVE OF "SECOND INTERIM"

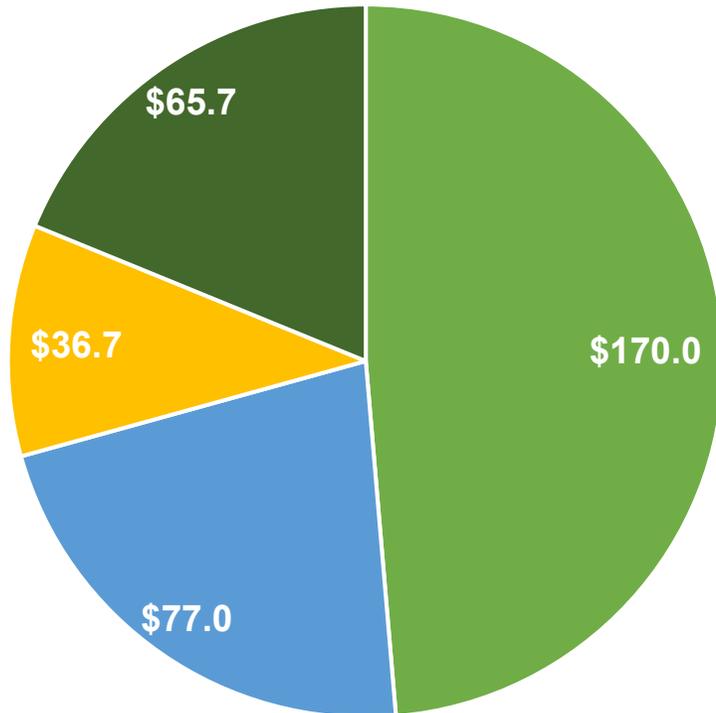
- Update budget from November 1 through January 31
- Ensure fiscal solvency for budget year plus two additional years

# Second Interim Summary of Changes

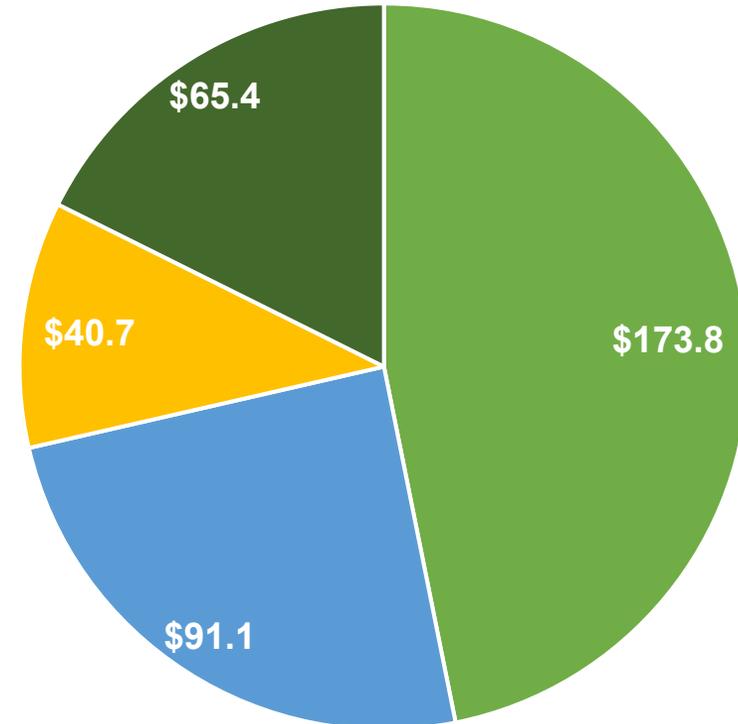
Description	Increase/ (Decrease)
New and on-going grant/ contract funds	\$7,624,532
Prior year carryover funds	\$20,074,601
Personnel expenditure budget	\$3,443,738
Non-personnel expenditure budget	\$24,255,395
2022-23 estimated return of local property taxes	\$249,388

# County School Service Fund Combined Unrestricted and Restricted Revenues 2022-23 – Second Interim (in millions)

**First Interim  
\$349.4M**



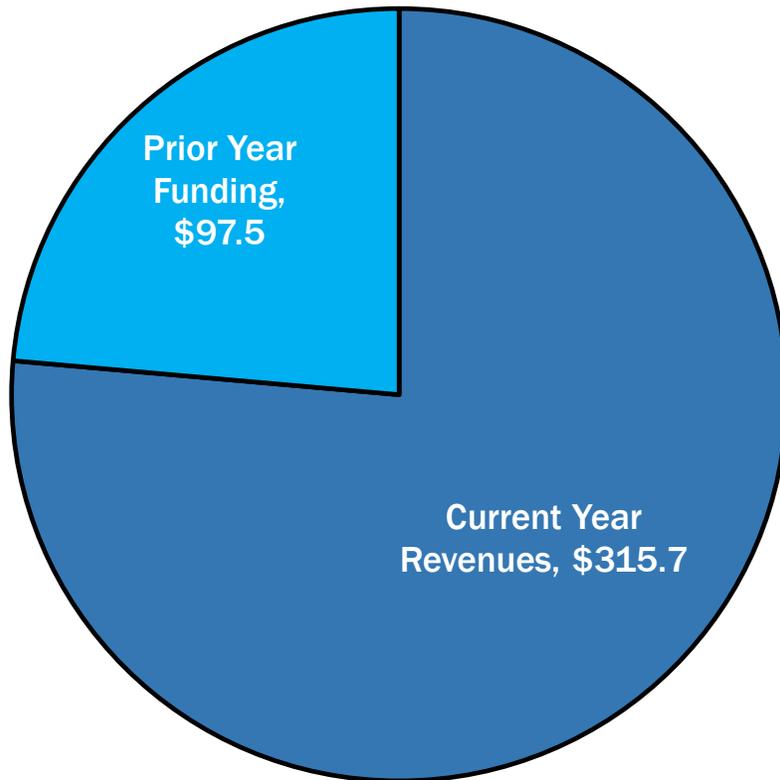
**Second Interim  
\$371.0M**



- LCFF and State Aid
- Federal
- State
- Local

# County School Service Fund Combined Unrestricted and Restricted Revenues 2022-23 – Second Interim (in millions)

## Second Interim Funding Sources

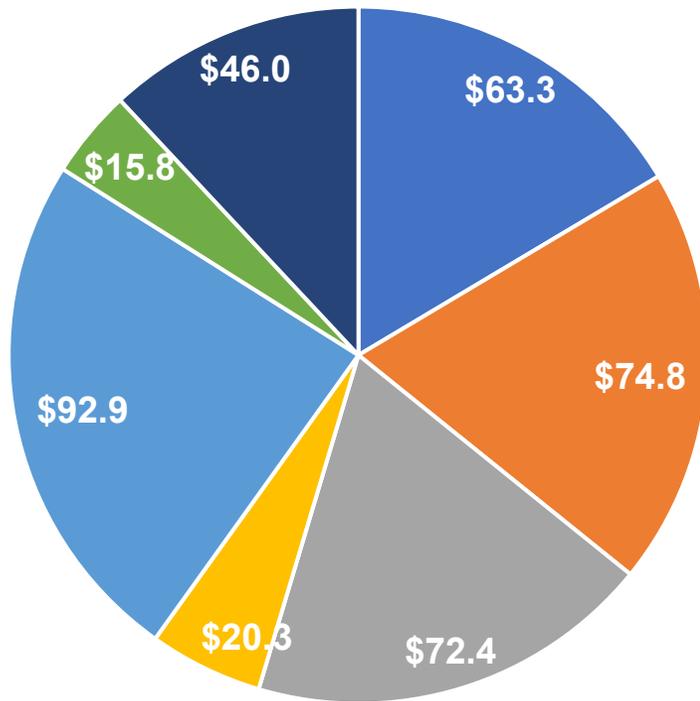


## Summary of Funding

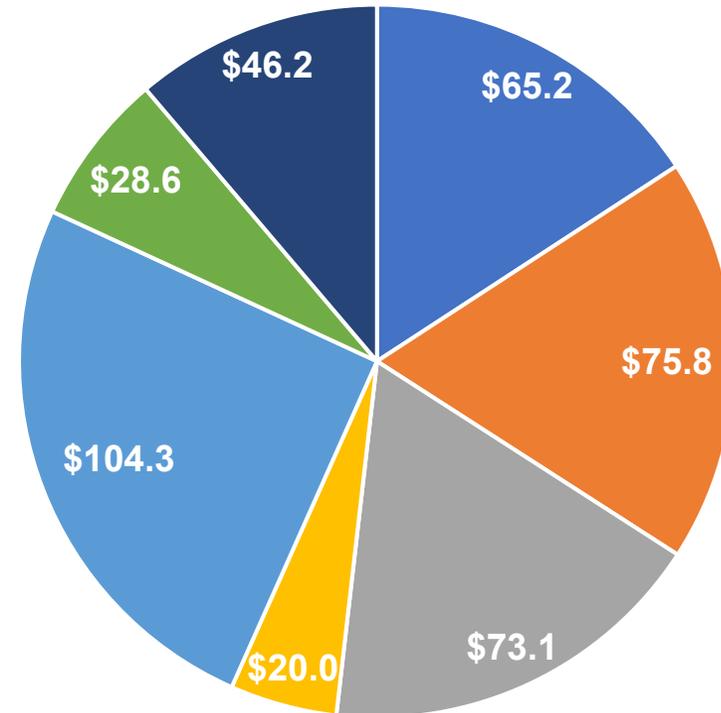
\$315.7M	Current Year Revenues
<u>97.5M</u>	Prior Year Funding
\$413.2M	Total Funding Budgeted

# County School Service Fund Combined Unrestricted and Restricted Expenditures 2022-23 – Second Interim (in millions)

**First Interim  
\$385.5M**



**Second Interim  
\$413.2M**



- Cert Salaries
- Class Salaries
- Benefits
- Books/Supplies
- Services
- Capital Outlay
- Other

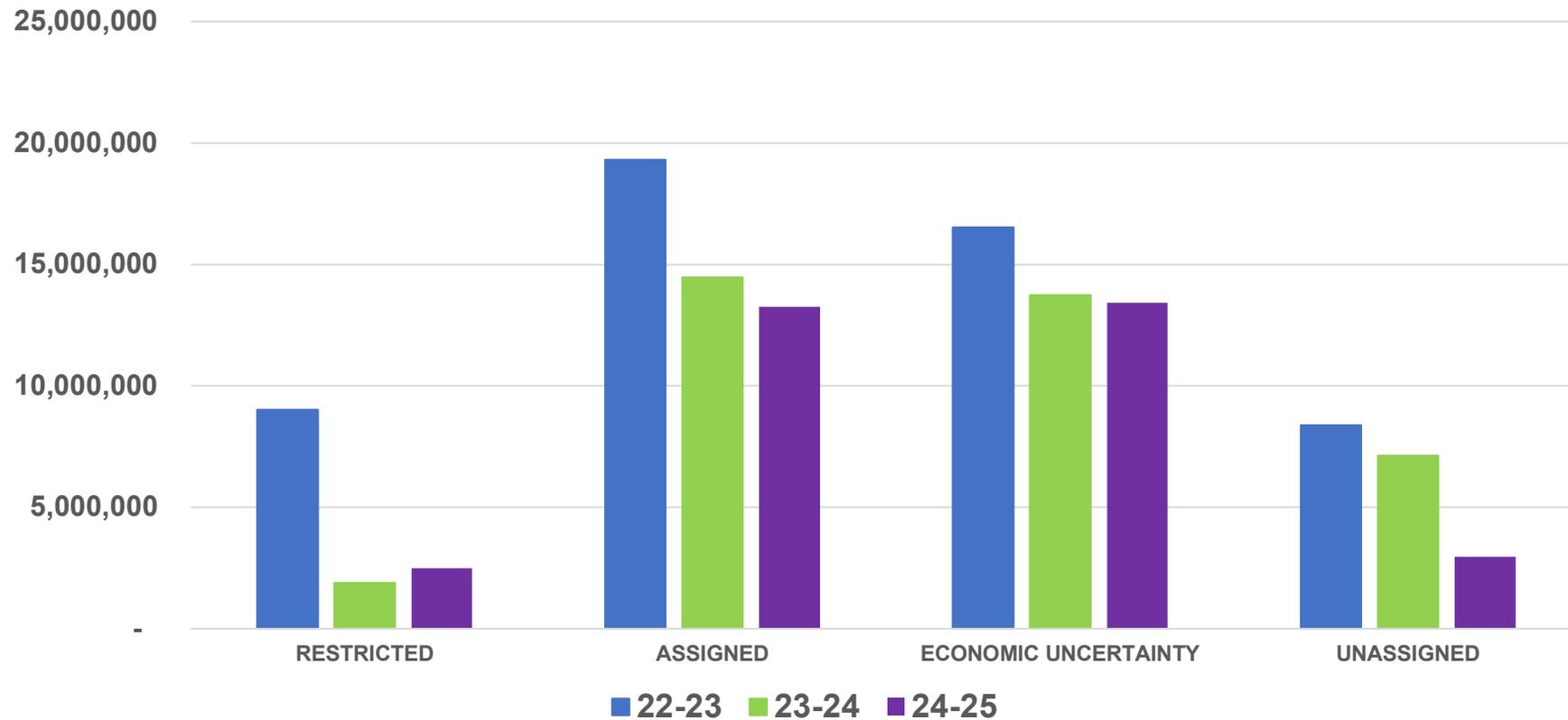
# 2022-23 Estimated Return of Local Property Taxes

- Estimated local property taxes to be returned to the state for 2022-23 is \$42.6M, for 2023-24 is \$39.9M and for 2024-25 is \$38.7M. This amount is required pursuant to Education Code section 2575(e) and 2578. The following chart shows the local property taxes the SCCOE was required to return.
- Total Return of Local Property Taxes remitted to the State Controller to date is **\$194,500,660** for fiscal years 2013-2014 through 2020-2021.

Fiscal Year	Return of Local Property Taxes*
2013-14	\$12,295,907
2014-15	\$12,873,350
2015-16	\$17,459,375
2016-17	\$22,140,554
2017-18	\$25,225,094
2018-19	\$30,723,648
2019-20	\$35,113,807
2020-21	\$38,668,925
2021-22	\$42,600,287
2022-23 (estimate)	\$42,574,203

\*In compliance with CDE guidelines, the amounts represent the accrued amount from the prior fiscal year that will be remitted to the State Controller in the following fiscal year.

# County School Services Fund Multi-year Projection



# Conclusions

## Good News:

- Maintaining Positive Certification: Able to meet obligations for current and next two fiscal years.
- SCCOE continues to stay committed to securing additional revenue streams through grants, contracts and partnerships to further strengthen our fiscal position.

## Challenges:

- Declining student enrollment in school districts and SCCOE programs.
- The Legislative Analyst Office (LAO) reports state revenues are projected to be lower than originally anticipated in June 2022.



Santa Clara County  
Office of Education

1290 Ridder Park Drive, San Jose, CA 95131-2304  
Mary Ann Dewan, Ph.D., County Superintendent of Schools

**2022-23**  
**SECOND INTERIM**  
**FINANCIAL**  
**REPORT**

Through January 31, 2023

Presented on  
March 15, 2023

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INTERNAL BUSINESS SERVICES  
BUDGET OFFICE  
(408) 453-6623 MC 245



## **The Superintendent's Executive Summary to the Board of Trustees for the Second Interim Financial Report of the 2022-2023 School Year**

### **Background: Why we do a First and Second Interim?**

Education Code Section 1240 requires county offices of education submit two reports to the County Board during each fiscal year. The first interim report reflects actual revenues and expenditures for the period of July 1 through October 31 and includes any updates to budget projections for the remainder of the fiscal year and two subsequent fiscal years. The second report, second interim, reflects actual revenues and expenditures from July 1 through January 31 and includes any updates to budget projections for the remainder of the fiscal year and two subsequent fiscal years.

### **Introduction: What is the SCCOE's Budget Picture?**

As a result of the Local Control Funding Formula, the Santa Clara County Office of Education (SCCOE) has been flat funded and has received the same amount of revenue for county services from the state annually since 2012-2013. SCCOE is also a basic aid county office that is required to return local property taxes in excess of the funding received under the Local Control Funding Formula to the state pursuant to Education Code section 2575(e) and 2578. In the May Revision, \$101.2 million in ongoing Proposition 98 General Funding was approved statewide to support the augmentation of the LCFF funding formula for the county offices of education that have been flat funded since the implementation of LCFF, which would also allow for annual cost of living adjustment increases. We await details of the timing and impact of this proposed augmentation for the SCCOE. We are mindful that the projected LCFF funding increases will take time to align with increasing expenditures such as pension costs. The other portion of the budget, approximately three quarters of the Office's budget, is restricted for specific purposes or uses. A majority of these restricted funds are generated from service payments from the 31 K-12 school districts in Santa Clara County for important programs such as special education, early education, alternative education, and professional services. Over the last few years, expenditures have increased due to increases in cost of living, pension costs, and changes in laws. This has caused ongoing pressures within the budget that require diligence and proactive management. It also requires sensitivity to the financial impact on the school districts who fund the majority of the programs offered by the SCCOE and face fiscal challenges and limitations. Additionally, declining enrollment trends adversely impact both the SCCOE and its districts.

Through partnership, advocacy, and the hard work and expertise of staff, the SCCOE has been awarded a number of grants and contracts for key initiatives such as: Early Education Teacher Development Grant to increase the number of highly qualified teachers available to serve in California State Preschool Program (CSPP) and Transitional Kindergarten (TK); Department of Health and Human Services grant to advance mental and substance use disorder prevention, treatment, and recovery services to improve individual, community, and public health; Antibias Education Grant for purposes of preventing, addressing, and eliminating racism and bias in all

California public schools; and other important efforts that align with SCCOE priorities and principles.

**Highlights for Second Interim:**

- First interim reporting reflects a positive certification, meaning that the SCCOE will meet its financial obligations for the current and two subsequent fiscal years.
- Increased restricted grant and contract revenue of approximately \$4.68 million designated solely for specific actions and deliverables.

**Conclusion: Next Steps**

We remain committed to investing our resources for the greatest impact and to promote equity, diversity, inclusion, and partnership in public education. We continue the work of aligning our personnel, partnerships, programs, and resources to address the needs of our county's students, their schools, and community for the greatest impact and with necessary agility. The SCCOE is fiscally solvent. We must remain fiscally conservative through strategic and thoughtful investments and continue to leverage grant and contract opportunities and partnerships throughout the community, county, and state in order to remain so.

Sincerely,



Mary Ann Dewan, Ph.D.  
County Superintendent of Schools

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
FIRST INTERIM FINANCIAL REPORT  
2022-23**

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**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**SECOND INTERIM FINANCIAL REPORT**  
**2022-23**

**INTRODUCTION**

Education Code Section 1240(l)(1)(A)(B) requires that the County Office of Education submit two reports during the fiscal year to the County Board of Education. The first report shall cover the actual revenues and expenditures of the County Office of Education for the period from July 1 through October 31, and update projections for the balance of the year. The second report shall cover the period ending January 31, and update projections for the balance of the year. Both reports shall be reviewed by the County Board of Education and approved by the County Superintendent no later than 45 days after the close of the period being reported.

The information presented in this document covers the financial and budgetary status of the County Office of Education for the period ending January 31, 2023, and is referred to as the Second Interim Financial Report. The information is used to determine if the county office is able to meet its financial obligations for the remainder of the current fiscal year and the two subsequent fiscal years. Assumptions are used in preparing the Second Interim report and the Multi-Year Projection.

The County School Service Fund (CSSF), which is the Santa Clara County Office of Education's main operating fund, is made up of unrestricted and restricted funds. Unrestricted funds are used for a designated purpose and Restricted funds are earmarked for specific purposes that are subject to restrictions imposed by the grantor. As of Second Interim, the SCCOE is projecting a total Ending Fund Balance of approximately \$53.2 million. Of this amount, \$16.5 million is for Economic Uncertainty (2% is mandated by the State and an additional 2% per Board Policy #3100). Another \$28.3 million is assigned for specific purposes. The remaining unassigned amount is approximately \$8.3 million.

**SECOND INTERIM BUDGET AND MULTI-YEAR PROJECTION ASSUMPTIONS  
FISCAL YEAR 2022-23**

**Revenue Assumptions**

1. Projected Cost of living adjustments (COLA) have been obtained from the School Services of California Dartboard and are subject to change:

Fiscal Year (FY)	COLA percentage
2022-23	6.56%
2023-24	8.31% (from 5.38% in first interim)
2024-25	3.54% (from 4.02% in first interim)

2. Commencing in FY 2023-24, the Home-To-School Transportation will be adjusted by COLA as projected above and is estimated to increase by \$79,484 in 2023-24 and \$37,423 in 2024-25.

3. Lottery revenues are projected as follows:  
 Unrestricted at \$170 per Average Daily Attendance (ADA); \$194,012  
 Restricted Proposition 20 at \$67 per ADA; \$76,463  
 No Cost-Of-Living Adjustment (COLA) applied to FYs 2023-24 and 2024-25.

4. Community School estimated ADA, percentage of English Learners, Free and Reduced-Price Meals (FRPM) and Foster Youth (Unduplicated), and Base, Supplemental and Concentration per ADA amounts are as follows:

Estimated EL/FRPM/Foster Youth %	75.51%/ 25.51%
Estimated ADA	85
Base Grant (per ADA)	\$13,782.94
Supplemental / Concentration (per ADA)	\$4,824.03

5. Institution/Court School estimated ADA, percentage of English Learners, Free and Reduced-Price Meals and Foster Youth (Unduplicated), and Base, Supplemental and Concentration per ADA amounts are as follows:

Estimated EL/FRPM/Foster Youth %	100.00%
Estimated ADA	90
Base Grant (per ADA)	\$13,782.94
Supplemental (per ADA)	\$4,824.03
Concentration (per ADA)	\$2,412.01

6. Opportunity Youth Academy's (OYA) estimated ADA is 60 Probation Referred and 200 District of Residence. Charter School Funded County Program ADA is funded with Charter Schools in Lieu of Property Taxes, and state aid.

Estimated EL/FRPM/Foster Youth %	75.51%/ 25.51%
Estimated ADA	60
Base Grant (per ADA)	\$13,782.94
Supplemental / Concentration (per ADA)	\$4,824.03

7. SCCOE and OYA have elected to receive mandate funding under the Mandated Cost Block Grant and the estimated amount budgeted is \$370,200 for SCCOE and \$10,078 for Opportunity Youth Academy Charter.
8. Interest income is projected to be \$936,241.
9. Funding from Proposition 30, the Education Protection Account (EPA), is budgeted at approximately \$52K for SCCOE and approximately \$30K for the OYA Charter.
10. \$2.5M of Redevelopment Agency Funds (RDA) revenue is budgeted for FYs 2022-23, 2023-24 and 2024-25.
11. The SCCOE will continue to provide General Fund support for the following programs:
  - a. Alternative Education programs and the Opportunity Youth Academy Charter:

Program	2022-23 Second Interim	2023-24 Estimated	2024-25 Estimated
County Community Schools	\$618,475	\$557,816	\$526,532
Juvenile Court Schools	\$2,404,617	\$2,418,582	\$2,402,494
<b>Total Alternative Education</b>	<b>\$3,023,092</b>	<b>\$2,976,398</b>	<b>\$2,929,026</b>
<b>Opportunity Youth Academy Charter</b>	<b>\$1,305,021</b>	<b>\$1,277,735</b>	<b>\$1,050,463</b>

Total estimated revenues (excludes the support from General Fund stated in the previous table) for Alternative Education programs and Opportunity Youth Academy Charter are:

Program	2022-23 Second Interim	2023-24 Estimated	2024-25 Estimated
County Community Schools	\$2,490,775	\$2,619,698	\$2,680,399
Juvenile Court Schools	\$1,891,709	\$2,045,504	\$2,117,915
<b>Total Alternative Education</b>	<b>\$4,382,484</b>	<b>\$4,665,202</b>	<b>\$4,798,314</b>
<b>Opportunity Youth Academy Charter</b>	<b>\$3,661,705</b>	<b>\$3,916,189</b>	<b>\$4,263,197</b>

- b. Support to other programs in FY 2022-23 includes \$1.2M in Environmental Education and \$549K for services in support to smaller districts. There is no change from the adopted budget.
  - c. The estimated support provided from General Fund for internal services to Technology and Data Services Division is estimated at \$6M in FY 2022-23, \$6.4M in FY 2023-24 and at \$5.5M in FY 2024-25.
12. Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, which includes the Elementary and Secondary School Relief (ESSER II and III) and Assembly Bill 86 COVID-19 relief funding, which includes In-Person Instruction and Expanded Learning Opportunities Grant funding is included in the budget. This is one-time restricted funding that is being provided to support the safe return of students to in-person instruction and to address learning loss and mental health and wellness of students through supplemental instruction and student supports. Learning Recovery Emergency Block Grant, Assembly Bill 182, funding to assist with long-term recovery from COVID-19 is also included in the budget. This is a one-time restricted funding to support academic learning recovery, and staff and pupil social and emotional well-being.

<b>COVID Funding Source</b>	<b>2022-23 Second Interim</b>
ESSER II - CRRSAA	1,001,499
ELO – Expanded Learning Opportunities	971,787
IPI – In Person Instruction Grant	658,114
ESSER III - ARP	3,281,080
COVID Mitigation Funds	1,277,861
Learning Recovery Emergency Block Grant	1,515,163
<b>Total</b>	<b>\$8,705,504</b>

13. SCCOE continues to identify new revenue streams to support essential areas of work with the addition of approximately \$4.68M in grant and contract funds received after first interim reporting:

<b>Grant/Contract/Award</b>	<b>Estimated Revenue</b>
Early Education Teacher Development grant from CDE.	\$ 3,499,999
SCCOE Wellness Center at Milpitas High School award from the Department of Health and Human Services. (Federal Earmark)	300,000
Santa Clara County Quality Matters Early Learning Apprenticeship pilot agreement with First 5 Santa Clara County.	219,650
Antibias Education grant from the California Department of Education (CDE).	200,000
College Liaison agreement with the County of Santa Clara (Probation Department).	152,635
Silicon Valley Community Foundation (SVCF) to support the Santa Clara County early learning and care facilities study.	100,000
California Schools Healthy Air, Plumbing, and Efficiency (CalSHAPE) Ventilation Program grant from the State of California - California Energy Commission.	93,540
SRI International grant from the Department of Education for the study of Discipline in the Secondary Classroom.	50,000
Increase revenue for Educator Workforce Investment Grant (EWIG) from the San Mateo County Office of Education (SMCOE).	43,210
California Early Childhood Special Education Network Pilot Program from MOU with the Covina-Valley Unified School District.	20,000
Parent Café Training MOU (Memorandum of Understanding) with the Child Care Resource Center.	2,400
McDonald's Golden Grants program to Special Education's gardening program.	1,000
<b>TOTAL</b>	<b>\$ 4,682,434</b>

## Expenditure Assumptions

14. Salary and Health and Welfare Benefit increases are based upon negotiated contract changes.

Salary Increase	FY 22-23 10% Salary Increase	FY 23-24 5% Salary Increase	FY 24-25 Salary Increase	
Association of County Educators/CA Teachers Association	Effective July 1, 2022	Effective July 1, 2023	TBD	
Psychologists & Social Workers	Effective July 1, 2022	Effective July 1, 2023	Effective July 1, 2024	2%
Classified non-management	Effective September 1, 2022	Effective September 1, 2023	TBD	
Management	Effective July 1, 2022	Effective July 1, 2023	Effective July 1, 2024	2%

SCCOE health and welfare benefit costs are based upon the following assumptions:

- All full-time employees are eligible to receive SCCOE's Employer Contribution for Health and Welfare benefits.
- Effective October 1, 2022, the SCCOE Employer contribution amount increased 24.55% to \$1,588 per full-time employee.

Fiscal Year	SCCOE Employer Contribution Monthly	SCCOE Employer Contribution Annually	Increase in SCCOE Employer Contribution Monthly	Increase in SCCOE Employer Contribution Annually	Percentage Increase in SCCOE Employer Contribution
2022-23	\$1,588	\$19,056	\$313	\$3,756	24.55%
2023-24	\$1,620	\$19,440	\$32	\$384	2.00%
2024-25	\$1,652	\$19,824	\$32	\$384	2.00%

Employer paid benefits also provides employees with dental, vision and life insurance benefits.

Employer Paid Benefits	SCCOE Employer Contribution Monthly	SCCOE Employer Contribution Annually
Delta Dental Buy Up	\$227.03	\$2,724
MES Vision	\$24.60	\$295
Life Insurance	\$2.30	\$28

The projected cost of employer paid health and welfare benefits is approximately \$22,103 annually per full-time employee, which is an increase of 26.6%.

15. STRS rate is at 19.10% in FY 2022-23, FY 2023-24, and FY 2024-25. STRS on-behalf has been included in all three fiscal years estimated at \$6.36M annually. The same assumptions were used for the second interim budget. STRS rate is based on School Services of California (SSC) Financial Projection Dartboard.

16. PERS rate is at 25.37% in FY 2022-23, at 27.00% in FY 2023-24 and at 28.10% in FY 2024-25. The estimated cost for the increase in rates is \$1.2M and \$.8M for FY 23-24 and FY 24-25, respectively. Rates are based on the SSC Financial Projection Dartboard.
17. Based upon the latest actuarial study, adequate funding is available to cover Other Post-Employment Benefits (OPEB) costs for FY 2022-23, FY 2023-24, and FY2024-25, hence not included in the multiyear projections.
18. Estimated OASDI (Social Security) and Medicare rates for FY 2022-23 remains the same for FY 2023-24 and FY 2024-25 at 6.20% and 1.45% and State Unemployment Insurance (UI) rates for FY 2022-23 of 0.5% will decrease to 0.2% in FY 2023-24 and FY 2024-25. Rates are based on the SSC Financial Projection Dartboard.
19. Worker’s Compensation rates are based on claim costs associated with the utilization of workers compensation. Certain classifications have higher claims utilization. For these high incidence classifications, such as Special Education, Head Start, and Child Development, we allocate a rate of 4.28% in FY 22-23 and will be at 3% in FYs 23-24 and 24-25. All other low incidence classifications are allocated at a rate of 1.03%. The above rates are incorporated in the budget for FY2022-23 and multiyear projections.
20. The calculation for Routine Restricted Maintenance Account (RRMA) contribution is 3% of the total County School Service Funds’ unrestricted expenditures. The budgeted contribution is \$3.3M for FY 2022-23 and an estimated \$3.5M for each year, 2023-24 and 2024-25.
21. Budgeted legal expenditures have remained stable in FY19/20 and FY20/21, but then significantly declined in FY21/22. Legal fee expenditures for 2019-2020, 2020-2021 and 2021-2022 totaled \$1,226,893, \$1,174,073, and \$606,019, respectively.
22. The SCCOE’s internal approved FY 2022-23 standard Indirect Cost Rate (ICR) is 10.10%. Based on the 2021-22 Unaudited Actuals, the ICR for FY 2023-24 will be 11.84%. The indirect cost rates for FY 2022-23 and multiyear projections are as follows:

<b>Program</b>	<b>2022-23 Indirect Cost Rate %</b>	<b>2023-24 Proposed Indirect Cost Rate %</b>	<b>2024-25 Proposed Indirect Cost Rate %</b>
All Programs except programs listed below:	10.10%	10.00%	10.00%
Child Development* (Fund 120)	7.50%	7.50%	7.50%
Child Nutrition*	5.35%	5.35%	5.35%
Head Start*	9.82%	9.72%	9.72%
Special Education** (Fund 820, 950)	9.00%	8.0%	8.0%

\*Grant agency restrictions require the indirect cost rates to be lower than SCCOE’s approved indirect cost rate.

\*\*County Superintendent approval to charge a lower indirect cost rate lower than SCCOE’s approved indirect cost rate.

23. Basic aid county offices of education (COE) are required to return local property taxes to the state under current Education Code. Total Return of Local Property Taxes remitted to the State Controller to date is \$194,500,660 for fiscal years 2013-2014 through FY 2020-2021. The FY2022-23 estimated local property taxes to be returned to the state is budgeted at \$42.6M. The estimated taxes to return in the subsequent years are \$39.9M in FY 2023-24 and \$ \$38.7M

in FY 2024-25. The increase in estimated return of local property taxes since first interim is \$249,388.

SCCOE	Return of Local Property Taxes*
2013-14	\$ 12,295,907
2014-15	\$ 12,873,350
2015-16	\$ 17,459,375
2016-17	\$ 22,140,554
2017-18	\$ 25,225,094
2018-19	\$ 30,723,648
2019-20	\$ 35,113,807
2020-21	\$ 38,668,925
2021-22	\$ 42,600,287
2022-23 estimate	\$ 42,574,203
<b>Total</b>	<b>\$ 279,675,150</b>

\*In compliance with CDE guidelines, the amounts represent the accrued amount from the prior fiscal year that will be remitted to the State Controller in the following fiscal year.

24. The Santa Clara County Board of Trustees compensation is \$1,061.33 per month for the 2023 calendar year or \$12,735.96 annually. Trustees are also eligible to receive Employer Health and Welfare benefits which is projected to cost \$22,103 per trustee. The table below reflects the Board of Trustees budget for fiscal year 2022-23:

Budgeted Expenditures	2022-23 Second Interim
Executive Administrative Assistant	\$7,000
Governing Board members stipend	91,378
Language Translator	550
Benefits	81,304
Supplies and Materials	22,092
Travel and Conferences	14,943
Mileage Reimbursement	2,000
Dues and Memberships	21,883
Rents, Leases and Repairs	800
Print Services	1,423
Contracted Services	40,703
Election	1,300,000
Legal Services	5,000
Advertising	645
Caterers	13,250
Communications	3,165
<b>Total</b>	<b>1,606,136</b>

25. Personnel Commission budget for fiscal year 2022-23:

<b>Budgeted Expenditures</b>	<b>2022-23 Second Interim</b>
Administrative Assistant - Classified	\$119,080
Director - Classified	188,809
Other Management - Classified	132,586
Other Specialists/Technicians	238,749
Employee Benefits	334,777
Commissioner Benefits	31,094
Materials and Supplies	5,554
Travel and Conferences	4,615
Travel Recruitment	500
Mileage Reimbursement	312
Dues and Memberships	4,565
Print Services	6,877
Contract Services - Other	5,835
Commissioner Stipends	2,400
Advertising	31,836
Caterers	1,000
Contract Services - COVID-19	3,200
Communications - Postage/Courier	100
Cell Phone Stipend	960
<b>Total</b>	<b>\$1,112,849</b>

\*Approval and adoption of the FY2022-23 Personnel Commission Budget was approved at the Personnel Commission meeting held on May 11, 2022.

**County School Service Funds Balance/Reserves**

26. SCCOE’s reserve includes 4% for Economic Uncertainties in the amount of \$16,528,466 in FY 2022-23. 2% is mandated by the State and an additional 2% per Board Policy 3100.
27. Per Board Policy 3100, if the Facilities Fund ending fund balance, per prior year unaudited actuals, has fallen below \$3M, an annual contribution of up to 1% of the total County School Service Fund’s unrestricted expenditures is assigned from the reserves to the Facilities Fund. This assignment is contingent upon the availability of funds. These funds provide for replacement, renovation, and construction of facilities for SCCOE purposes. This condition has been met for FYs 2022-23, 2023-24 and 2024-25.
28. The \$176K reserve for the Board Legal Fees Designation will be met in FY 2022-23, FY 2023-24, and FY 2024-25.

SANTA CLARA COUNTY OFFICE OF EDUCATION  
**COUNTY SCHOOL SERVICE FUND (FUND 01) - UNRESTRICTED**  
 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
 2022-23 SECOND INTERIM BUDGET

	First Interim Budget 10/31/2022 (A)	Second Interim Budget 01/31/2023 (B)	Increase/ (Decrease) (C = B - A)
<b>A) REVENUES</b>			
LCFF Sources	\$ 88,298,766	\$ 88,906,413	\$ 607,647
Federal Revenues	-	-	-
Other State Revenues	657,290	658,446	1,156
Local Revenues	13,222,322	13,632,342	410,020
<b>TOTAL REVENUES</b>	<b>102,178,378</b>	<b>103,197,201</b>	<b>1,018,823</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	14,547,641	14,897,966	350,325
Classified Salaries	30,189,016	31,047,178	858,162
Employee Benefits	19,790,201	20,342,482	552,281
Books and Supplies	3,129,421	3,343,340	213,919
Services and Operating Expenses	14,694,198	14,927,716	233,518
Capital Outlay	2,864,201	4,696,119	1,831,918
Other Outgo	42,324,815	42,574,203	249,388
Direct Support/Indirect Costs	(21,072,589)	(21,792,305)	(719,716)
<b>TOTAL EXPENDITURES</b>	<b>106,466,904</b>	<b>110,036,699</b>	<b>3,569,795</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>(4,288,526)</b>	<b>(6,839,498)</b>	<b>(2,550,972)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer Out	976,000	976,000	-
Contributions	(1,171,549)	(1,160,247)	11,302
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>(2,147,549)</b>	<b>(2,136,247)</b>	<b>11,302</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(6,436,075)</b>	<b>(8,975,745)</b>	<b>(2,539,670)</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>53,187,798</b>	<b>53,187,798</b>	<b>-</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$ 46,751,723</b>	<b>\$ 44,212,053</b>	<b>\$ 2,348,964</b>

SANTA CLARA COUNTY OFFICE OF EDUCATION  
**COUNTY SCHOOL SERVICE FUND (FUND 01) - UNRESTRICTED**  
 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
 2022-23 SECOND INTERIM BUDGET

	First Interim Budget 10/31/2022 (A)	Second Interim Budget 01/31/2023 (B)	Increase/ (Decrease) (C = B - A)
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>			
a) Designated for:			
Revolving Cash	\$ 25,000	\$ 25,000	\$ -
b) Restricted	-	-	-
c) Committed	-	-	-
d) Assigned			
Board Designation (Legal)	176,000	176,000	-
Deferred Maintenance	1,048,305	195,110	(853,195)
Facilities	4,368,261	4,000,000	(368,261)
Technology & Data Services	8,214,063	8,056,437	(157,626)
Vacation Liability	3,824,201	3,824,201	-
Salary Increase	4,140,316	3,020,744	(1,119,572)
Carryover Unspent Funds	-	-	-
Total Designations	\$ 21,796,146	19,297,492	(2,498,654)
b) Reserve:			
State Mandated Reserve	7,710,251	8,264,233	553,982
Board Maintained Reserve	7,710,251	8,264,233	553,982
Undesignated Reserve	9,535,075	8,386,095	(1,148,980)
Total Reserve (\$)	24,955,577	24,914,561	(41,016)
Total Reserve (%)	6.47%	6.03%	-0.44%
<b>ENDING FUND BALANCE (a + b)</b>	<b>\$ 46,751,723</b>	<b>\$ 44,212,053</b>	<b>\$ (2,539,670)</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**DETAILS OF UNRESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES**  
**2022-23 SECOND INTERIM BUDGET**

	First Interim Budget 10/31/2022 (A)	Second Interim Budget 01/31/2023 (B)	Increase/ (Decrease) (C = B - A)
<b>A) LCFF SOURCES</b>			
State Aid	\$ 10,834,669	\$ 11,432,316	597,647
Education Protection Account (EPA)	82,000	92,000	10,000
Property Taxes	203,330,246	203,330,246	-
Property Taxes Transfer SELPA	(125,948,149)	(125,948,149)	-
<b>TOTAL LCFF SOURCES</b>	<b>88,298,766</b>	<b>88,906,413</b>	<b>607,647</b>
<b>B) FEDERAL REVENUES</b>			
All Other Federal Revenue	-	-	-
<b>TOTAL FEDERAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>C) STATE REVENUES</b>			
Mandated Cost Block Grant & Reimbursement	380,278	380,278	-
State Lottery Revenue	194,012	194,012	-
All Other State Revenue	83,000	84,156	1,156
<b>TOTAL STATE REVENUES</b>	<b>657,290</b>	<b>658,446</b>	<b>1,156</b>
<b>D) LOCAL REVENUES</b>			
Interest Income	936,241	936,241	-
Interagency Services	6,096,903	6,096,903	-
Tuition	905,000	905,000	-
All Other Fees & Contract	2,284,389	2,284,389	-
All Other Sales	170,000	170,000	-
All Other Local Revenues	2,829,789	3,239,809	410,020
<b>TOTAL LOCAL REVENUES</b>	<b>13,222,322</b>	<b>13,632,342</b>	<b>410,020</b>
<b>TOTAL UNRESTRICTED GENERAL PURPOSE REVENUES</b>	<b>\$ 102,178,378</b>	<b>\$ 103,197,201</b>	<b>\$ 1,018,823</b>

SANTA CLARA COUNTY OFFICE OF EDUCATION  
**COUNTY SCHOOL SERVICE FUND (FUND 01) - RESTRICTED**  
 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE  
 2022-23 SECOND INTERIM BUDGET

	First Interim Budget 10/31/2022 (A)	Second Interim Budget 01/31/2023 (B)	Increase/ (Decrease) (C = B - A)
<b>A) REVENUES</b>			
LCFF Sources	\$ 81,631,452	\$ 84,911,388	\$ 3,279,936
Federal Revenues	77,008,133	91,146,451	14,138,318
Other State Revenues	36,050,135	40,022,671	3,972,536
Local Revenues	52,526,783	51,752,388	(774,395)
<b>TOTAL REVENUES</b>	<b>247,216,503</b>	<b>267,832,898</b>	<b>20,616,395</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	48,731,617	50,260,116	1,528,499
Classified Salaries	44,673,196	44,742,456	69,260
Employee Benefits	52,624,475	52,709,686	85,211
Books and Supplies	17,122,201	16,782,483	(339,718)
Services and Operating Expenses	78,183,342	89,396,462	11,213,120
Capital Outlay	12,894,953	23,900,166	11,005,213
Other Outgo	4,657,688	4,572,852	(84,836)
Direct Support/Indirect Costs	19,182,139	19,834,728	652,589
<b>TOTAL EXPENDITURES</b>	<b>278,069,611</b>	<b>302,198,949</b>	<b>24,129,338</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>(30,853,108)</b>	<b>(34,366,051)</b>	<b>(3,512,943)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer out	-	-	-
Transfers In	-	-	-
Contributions/Flexibility Transfers	1,171,549	1,160,247	(11,302)
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>1,171,549</b>	<b>1,160,247</b>	<b>(11,302)</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(29,681,559)</b>	<b>(33,205,804)</b>	<b>(3,524,245)</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>42,226,862</b>	<b>42,226,862</b>	<b>0</b>
<b>G) ENDING FUND BALANCE</b>	<b>12,545,303</b>	<b>9,021,058</b>	<b>(3,524,245)</b>
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>			
a) Assigned for:			
All Others	-	-	-
Total Assignments	-	-	-
b) Restricted:			
Carryover of Unspent Funds	12,545,303	9,021,058	(3,524,245)
<b>ENDING FUND BALANCE (A + B)</b>	<b>\$ 12,545,303</b>	<b>\$ 9,021,058</b>	<b>\$ (3,524,245)</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES**  
**2022-23 SECOND INTERIM REPORT**

	First Interim Budget 10/31/2022 (A)	Second Interim Budget 01/31/2023 (B)	Increase/ (Decrease) (C = B - A)
<b>A) LCFF SOURCES</b>			
Special Education Property Tax Transfer	81,631,452	84,911,388	3,279,936
<b>TOTAL LCFF SOURCES</b>	<b>81,631,452</b>	<b>84,911,388</b>	<b>3,279,936</b>
<b>B) FEDERAL REVENUES</b>			
Special Ed IDEA -Basic	2,120,112	2,143,124	23,012
Special Ed IDEA -Preschool	-	-	-
Special Ed Discretionary Grants	604,133	606,996	2,863
Special Ed Preschool Staff Development	-	-	-
Special Ed IDEA Early Intervention	-	-	-
Special Education Alt Dispute Resolution	-	-	-
Head Start Program	29,514,043	33,233,804	3,719,761
Early Head Start	13,625,581	23,587,298	9,961,717
Early Start Part C	813,981	813,981	-
National Science Foundation Grant	780,199	780,199	-
Title I: Part A	960,043	960,043	-
Title I: Part D Delinquent	1,056,135	1,185,319	129,184
Title I: Migrant Education	8,366,301	8,366,301	-
CDPH Workforce Dev Funding ARP	562,929	562,929	-
Emergency Assistance to NPS I	10,959,968	10,959,968	-
ARP HCY II	76,282	76,282	-
Public Charter Schools Grant	184,623	184,623	-
Opportunity Youth Program	62,186	62,186	-
NOAA/BWET Grant	99,900	99,900	-
Homeless Children & Foster Youth	466,741	466,741	-
CPIN - SCOE Contract	238,000	238,000	-
ESSA: CSI	783,862	783,862	-
ESSER	5,194,015	5,194,015	-
DHHS RoKhanna Grant	-	300,000	300,000
Title II: Part A Teacher Quality	54,263	54,263	-
Title III: Limited English Proficiency	100,043	102,793	2,750
Title III: Technical Assistance	249,426	251,207	1,781
Title III: OYA	31,341	28,591	(2,750)
Title IV: Student Support	104,026	104,026	-
<b>TOTAL FEDERAL REVENUES</b>	<b>77,008,133</b>	<b>91,146,451</b>	<b>14,138,318</b>
<b>C) STATE REVENUES</b>			
Special Education Charter School	698,538	513,715	(184,823)
Special Education All Other State Revenue	3,675,856	3,724,435	48,579
Special Education Workability	141,290	141,290	-
Special Education - SELPA Equip/Supplies	594,000	594,000	-
Special Education - RLA Administrative Services	1,427,580	1,427,580	-
Lottery: Instructional Materials	76,463	76,463	-
Learning Recovery Emergency Block	1,515,163	1,515,163	-
Local Solution Grant	2,000,000	2,000,000	-
Tobacco Use Prevention Education (TUPE)	1,204,537	1,603,271	398,734
IEEEP Grants	2,793,952	2,793,952	-

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES**  
**2022-23 SECOND INTERIM REPORT**

	First Interim Budget 10/31/2022 (A)	Second Interim Budget 01/31/2023 (B)	Increase/ (Decrease) (C = B - A)
CCSPP Implementation Grant	10,925,000	10,925,000	-
Foster Youth Programs	1,059,136	1,059,136	-
Teacher Residency Capacity	250,000	250,000	-
COVID 19 Funding	-	-	-
In Person Instruction	658,114	658,114	-
Dyslexia Grant	7,000	7,000	-
CSETCP 2021C42 Class Grant	1,200,000	1,200,000	-
State Lead LEA BOP	500,000	500,000	-
Arts Music and Instr Grant	732,737	732,737	-
SCCOE A-G Grant	52,434	52,434	-
OYA A-G Grant	37,998	37,998	-
EETD Grant	-	3,499,999	3,499,999
Anti-Bias Ed Grant	-	200,000	200,000
Alt Ed Instructional Programs	105,267	107,440	2,173
Classified School Employee Teacher Cred	28,754	28,754	-
STRS On-Behalf	6,363,947	6,363,947	-
All Other State Revenue	2,369	10,243	7,874
<b>TOTAL STATE REVENUES</b>	<b>36,050,135</b>	<b>40,022,671</b>	<b>3,972,536</b>

**D) OTHER LOCAL REVENUE**

Special Education Trsf Apportionment from District	11,977,876	9,364,876	(2,613,000)
Special Ed Non Public Schools Trsf Apportionment from District	3,296,361	3,296,361	-
Special Ed - Facilities	12,636	12,636	-
Community Redevelopment Funds (RDA)	2,500,000	2,500,000	-
Tuition	250,000	250,000	-
SELPA Staff Development	8,000	8,000	-
Walden West All other Fees and Contracts	2,481,510	2,481,510	-
Walden West Food Service Sales/Leases/Other	72,052	76,561	4,509
All Other Fees & Contracts-SCOE CalHope Student Support	539,143	539,143	-
All Other Fees & Contracts - Water Resources Lead Testing	7,318	7,318	-
All Other Fees & Contracts - R&R Trustline Fee Paying	1,000	1,000	-
All Other Fees & Contracts - R&R Trustline CalWorks	1,000	1,000	-
Digital Divide Donations	50	253	203
Special Education Donations	20,402	20,884	482
All Other Fees & Contracts - UCLA - Stipend	900	900	-
All Other Local revenue - Teacher Recognition Day	15,750	15,750	-
Head Start Staff Donations	554	554	-
Chandler Tripp Donations	45,350	45,955	605
All Other Local Revenue-Silicon Valley Found Childcare	64,252	64,252	-
SVCF LPC Needs Assessment Project	37,000	37,000	-
SVCF Equity Playbook	25,000	25,000	-
SVCF Steps to Success	51,804	51,804	-
Interagency Services/LEA's-MTSS District Support	50,176	51,176	1,000
All Other Fees & Contracts-Early Care & Education Workforce	150,000	150,000	-
All Other Local-MediCal Billing Option	891,000	891,000	-
All Other Fees & Contracts-Youth Health & Wellness	800,000	800,000	-
All Other Fees & Contracts - Emergency Childcare Bridge Program	139,381	139,381	-
All Other Local Revenue - Santa Clara Family Health Plan	302,118	302,118	-

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES**  
**2022-23 SECOND INTERIM REPORT**

	First Interim Budget 10/31/2022 (A)	Second Interim Budget 01/31/2023 (B)	Increase/ (Decrease) (C = B - A)
<b>OTHER LOCAL REVENUE CONTINUED</b>			
All Other Local Revenue-Wormenhaven	100,000	100,000	-
Interagency Services/LEA's-Applicant Fingerprint Services	50,000	50,000	-
All Other Fees & Contracts-Applicant Fingerprint Services	9,469	9,469	-
All Other Fees & Contracts-Feminine Product Initiative	481,297	481,297	-
All Other Local Revenue - SCC Educational Manager Program	926,855	926,855	-
Superintendent's Office Contracts	21,999	21,999	-
Calshape Ventilation Program	-	93,540	93,540
MOU CalECSE CVUSD San Gab	-	20,000	20,000
Sp Ed McDonald's Grant	-	1,000	1,000
SCC College Liason	-	152,635	152,635
SVCF - SCC Early Learning Facilities	-	100,000	100,000
QM EL Apprenticeship	-	219,650	219,650
SMCOE EWIG Grant	-	43,210	43,210
All Other Local-Digital Divide Program	97,712	284,171	186,459
All Other Local-Digital Divide Connectivity	142,842	142,842	-
All Other Local-L Packard Foundation Grant	150,161	150,161	-
Interagency Services/LEA's-Inclusion Collaborative	198,136	197,920	(216)
All Other Fees & Contracts- Inclusion collaborative	476,440	462,664	(13,776)
All Other Fees & Contracts- SUMS Partner Entity Region 4	150,000	150,000	-
All Other Fees & Contracts- SUMS Partner Entity Region 5	150,000	150,000	-
CPIN Service Fee	-	21,500	21,500
SRI International	-	50,000	50,000
Packard Digital Eq	-	158,934	158,934
All Other Fees & Contracts-First 5	577,421	577,421	-
All Other Local Revenue - Citizens Broadband Radio	281,947	281,947	-
All Other Local Revenue - SCC BOS Food Security Fund	972,979	972,979	-
All Other Fees & Contracts-CCLA	4,887,298	4,887,298	-
All Other Fees & Contracts-PDG-R Parent Café Work	4,800	7,200	2,400
All Other Local-SCC Luther Burbank Broadband	100,000	-	(100,000)
All Other Local-Silicon Valley Creates	177,020	177,020	-
All Other Local Revenue-Blue Shield CA	90,566	90,566	-
All Other Fees & Contracts-SBHIP Blue Cross	2,233,504	2,233,504	-
All Other Fees & Contracts-SCFHP SBHIP MOU	4,300,346	4,300,346	-
All Other Local Revenue-GeoLead	86,000	86,000	-
All Other Local-Dept of Justice Tobacco Grant	98,758	98,758	-
All Other Local Revenue-Hewlett Arts	408,941	408,941	-
All Other Fees & Contracts-SCC PHD Contract	129,104	129,104	-
All Other Fees & Contracts-MTSS Partner Equity Grant	1,295,510	1,295,510	-
All Other Fees & Contracts-K12 SWP Round 4	551,200	551,200	-
All Other Fees & Contracts-WV/Mission CCD	130,000	130,000	-
All Other Fees & Contracts-SJ/Evergreen CCD	130,000	130,000	-
All Other Fees & Contracts-Gavilan CCD	130,000	130,000	-
All Other Fees & Contracts- iSteam Local Revenue	30,200	37,200	7,000
Interagency Services/LEA's - iSteam Local Revenue	104,049	104,049	-
Interagency Services/LEA's - Educational Services Support	-	810	810
All Other Fees & Contracts-SCC MOU FYSS	987,017	987,017	-
All Other Fees & Contracts-SCC Behavioral Health	3,222,300	3,222,300	-
All Other Local Revenue - Bay Area UASI	427,635	427,635	-
All Other Local Revenue - SJPLF - SJ Learns	50,063	50,063	-
All Other Local - CCSESA	12,000	12,000	-
All Other Fees & Contracts - Pathway Coord WV/Mission CCD	67,614	67,614	-
All Other Fees & Contracts - Pathway Coord SJ/Evergreen CCD	53,624	53,624	-
All Other Fees & Contracts - Pathway Coord Gavilan CCD	53,624	53,624	-
All Other Fees & Contracts - Go Kids	766,132	766,132	-
Interagency Services/LEA's-Luther Burbank - CSPP	704,712	1,320,557	615,845
All Other Local Revenue-Morgan FF Early Learning	710	710	-
All Other Fees & Contracts-Cabrillo CC District	229,900	229,900	-
All Other Fees & Contracts-BSCC Youth Reinvestment Grant	261,055	261,055	-
IASA-TITLE I PARTA-LOW INC&NEG	5,468	5,468	-
Interagency Services/LEA's-Positive Behavior Intervention	489,850	489,850	-
All Other Local Revenue - SCVWD Restore Wildlife Habitat	43,585	43,585	-

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
 DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES  
 2022-23 SECOND INTERIM REPORT**

	First Interim Budget 10/31/2022 (A)	Second Interim Budget 01/31/2023 (B)	Increase/ (Decrease) (C = B - A)
<b>OTHER LOCAL REVENUE CONTINUED</b>			
All Other Local-SCC DFCS/Alia Training	191,585	275,400	83,815
All Other Fees & Contracts-Alia Training	175,840	175,840	-
Interagency Services/LEA's-Educator Preparation Programs	75,000	75,000	-
All Other Fees & Contracts-Educator Preparation Programs	1,089,725	1,089,725	-
Interagency Services/LEA's-Multilingual & Humanities	69,960	69,960	-
All Other Fees & Contracts-Multilingual & Humanities	25,200	25,200	-
Universal Access Early Child Hd Care	-	95,000	95,000
SJ Learns Tutoring Matters	-	94,000	94,000
SJ BOS Absenteeism \$500K	108,997	108,997	-
<b>TOTAL LOCAL REVENUES</b>	<b>52,526,783</b>	<b>51,752,388</b>	<b>(774,395)</b>
<b>TOTAL RESTRICTED PROGRAM REVENUES</b>	<b>\$ 247,216,503</b>	<b>\$ 267,832,898</b>	<b>\$ 20,616,395</b>

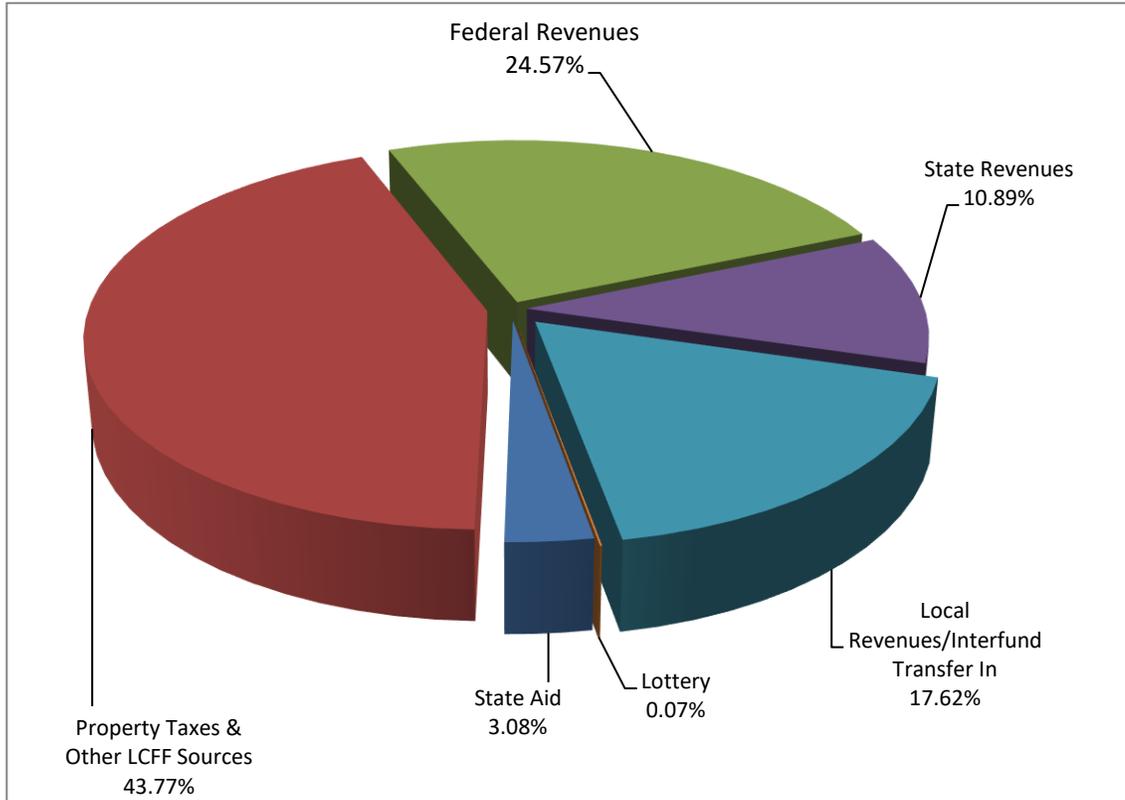
**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**COUNTY SCHOOL SERVICE FUND (FUND 01) - COMBINED**  
**REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE**  
**2022-23 SECOND INTERIM BUDGET**

	First Interim Budget 10/31/2022 (A)	Second Interim Budget 01/31/2023 (B)	Increase/ (Decrease) (C = B - A)
<b>A) REVENUES</b>			
LCFF Sources	\$ 169,930,218	\$ 173,817,801	\$ 3,887,583
Federal Revenues	77,008,133	91,146,451	14,138,318
Other State Revenues	36,707,425	40,681,117	3,973,692
Local Revenues	65,749,105	65,384,730	(364,375)
<b>TOTAL REVENUES</b>	<b>349,394,881</b>	<b>371,030,099</b>	<b>21,635,218</b>
<b>B) EXPENDITURES</b>			
Certificated Salaries	63,279,258	65,158,082	1,878,824
Classified Salaries	74,862,212	75,789,634	927,422
Employee Benefits	72,414,676	73,052,168	637,492
Books and Supplies	20,251,622	20,125,823	(125,799)
Services and Operating Expenses	92,877,540	104,324,178	11,446,638
Capital Outlay	15,759,154	28,596,285	12,837,131
Other Outgo	46,982,503	47,147,055	164,552
Direct Support/Indirect Costs	(1,890,450)	(1,957,577)	(67,127)
<b>TOTAL EXPENDITURES</b>	<b>384,536,515</b>	<b>412,235,648</b>	<b>27,699,133</b>
<b>C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>(35,141,634)</b>	<b>(41,205,549)</b>	<b>(6,063,915)</b>
<b>D) OTHER FINANCING SOURCES/USES</b>			
Interfund Transfer In	-	-	-
Interfund Transfer Out	976,000	976,000	-
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>(976,000)</b>	<b>(976,000)</b>	<b>-</b>
<b>E) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(36,117,634)</b>	<b>(42,181,549)</b>	<b>(6,063,915)</b>
<b>F) BEGINNING FUND BALANCE</b>	<b>95,414,660</b>	<b>95,414,660</b>	<b>0</b>
<b>G) ENDING FUND BALANCE</b>	<b>\$ 59,297,026</b>	<b>\$ 53,233,111</b>	<b>\$ (6,063,915)</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION**  
**COUNTY SCHOOL SERVICE FUND (FUND 01) - COMBINED**  
**REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE**  
**2022-23 SECOND INTERIM BUDGET**

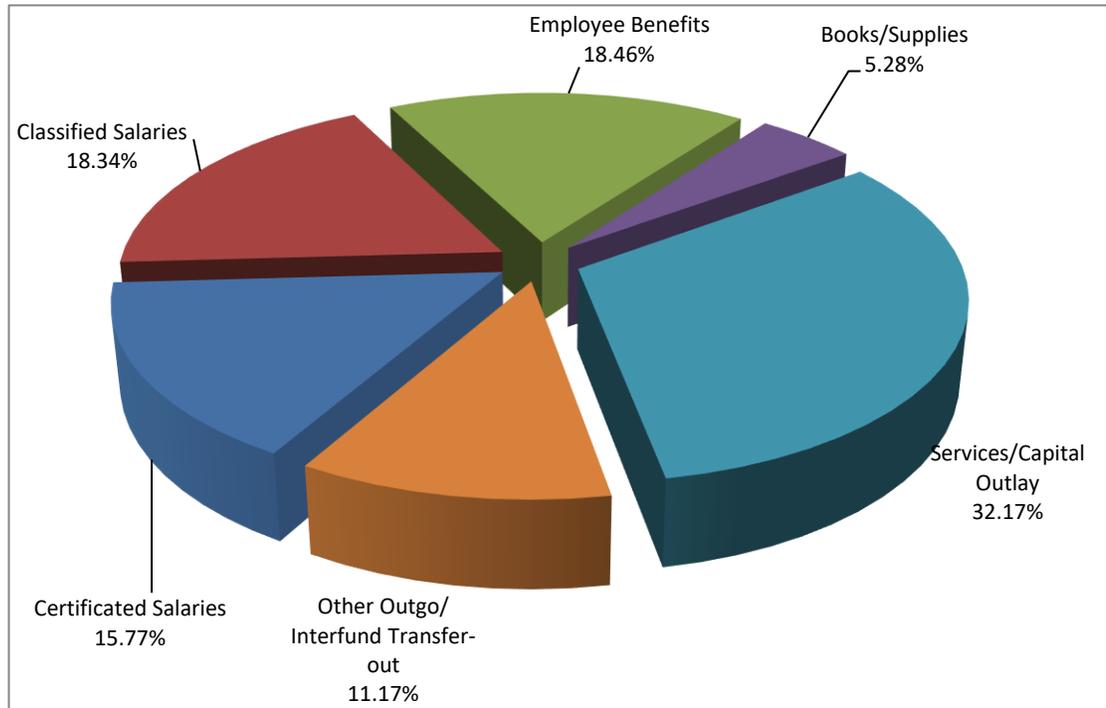
	First Interim Budget 10/31/2022 (A)	Second Interim Budget 01/31/2023 (B)	Increase/ (Decrease) (C = B - A)
<b>H) COMPONENTS OF ENDING FUND BALANCE</b>			
a) Nonspendable			
Revolving Cash	\$ 25,000	\$ 25,000	\$ -
b) Restricted	12,545,303	9,021,058	(3,524,245)
c) Assigned			
Board Designation (Legal)	176,000	176,000	-
Deferred Maintenance	1,048,305	195,110	(853,195)
Facilities	4,368,261	4,000,000	(368,261)
Technology & Data Services	8,214,063	8,056,437	(157,626)
Vacation Liability	3,824,201	3,824,201	-
Salary Increase	4,140,316	3,020,744	(1,119,572)
Carryover Unspent Funds	-	-	-
Total Designations (a+b+c)	34,341,449	28,318,550	(6,022,899)
d) Reserve for Economic Uncertainty:			
State Mandated Reserve	7,710,251	8,264,233	553,982
Board Maintained Reserve	7,710,251	8,264,233	553,982
e) Unassigned/Undesignated Amount	9,535,075	8,386,094	(1,148,981)
Total Reserve (\$)	24,955,577	24,914,560	(41,017)
Total Reserve (%)	6.47%	6.03%	-0.44%
<b>ENDING FUND BALANCE (a thru e)</b>	<b>\$ 59,297,025</b>	<b>\$ 53,233,110</b>	<b>\$ (6,063,916)</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
 COUNTY SCHOOL SERVICE FUND SOURCES OF REVENUE  
 2022-23 SECOND INTERIM BUDGET**



Revenue Category	2022-23	
	Second Interim Budget	% of Total
State Aid	\$ 11,432,316	3.08%
Property Taxes & Other LCFF Sources	162,385,485	43.77%
Federal Revenues	91,146,451	24.57%
State Revenues	40,410,642	10.89%
Local Revenues/Interfund Transfer In	65,384,730	17.62%
Lottery	270,475	0.07%
<b>Total Revenue</b>	<b>\$ 371,030,099</b>	<b>100.00%</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
 COUNTY SCHOOL SERVICE FUND SOURCES OF EXPENDITURES  
 2022-23 SECOND INTERIM BUDGET**



<b>Expenditures Category</b>	<b>2022-23 Second Interim</b>	
	<b>Budget</b>	<b>% of Total</b>
Certificated Salaries	\$ 65,158,082	15.77%
Classified Salaries	75,789,634	18.34%
Employee Benefits	73,052,168	17.68%
<b>Sub-total Salaries &amp; Benefits</b>	<b>213,999,884</b>	<b>51.79%</b>
Books/Supplies	20,125,823	4.87%
Services/Capital Outlay	132,920,463	32.17%
Other Outgo/ Interfund Transfer-out	46,165,478	11.17%
<b>Total Expenditures</b>	<b>\$ 413,211,648</b>	<b>100.00%</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
COUNTY SCHOOL SERVICE FUND-UNRESTRICTED  
MULTI-YEAR PROJECTION (MYP)  
2022-23 SECOND INTERIM BUDGET**

		Unaudited Actuals	Second Interim Budget	MYP	MYP
		2021-22	2022-23	2023-24	2024-25
<b>REVENUES AND OTHER FINANCING SOURCES</b>					
LCFF Sources	8010-8099	\$83,266,934	\$ 88,906,413	91,712,213	93,142,394
Federal Revenues	8100-8299	-	-	-	-
Other State Revenues	8300-8599	968,401	658,446	657,290	657,290
Other Local Revenues	8600-8799	7,421,557	13,632,342	16,395,299	17,594,840
Other Financing Sources/Transfers In	8900-8999	-	-	-	-
Contributions	8980/8990	(1,196,621)	(1,160,247)	(1,818,436)	(1,736,715)
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		\$90,460,272	\$ 102,036,954	\$ 106,946,366	\$ 109,657,809
<b>EXPENDITURES AND OTHER FINANCING USES</b>					
Certificated Salaries					
Base Salaries		\$11,944,463	14,897,966	\$ 14,897,966	\$ 15,144,313
Step & Column Adjustment				148,980	151,445
Cost-of-Living Adjustment				721,159	214,432
Other Adjustments				(623,792)	(6,700)
Total Certificated Salaries		\$11,944,463	\$14,897,966	\$ 15,144,313	\$ 15,503,490
Classified Salaries					
Base Salaries		\$28,289,611	\$ 31,047,178	\$ 31,047,178	35,791,506
Step & Column Adjustment				310,471	357,935
Cost-of-Living Adjustment				4,159,264	422,894
Other Adjustments				274,593	(44,250)
Total Classified Salaries		\$28,289,611	\$ 31,047,178	\$ 35,791,506	\$ 36,528,085
Employee Benefits		\$16,422,210	\$ 20,342,482	\$ 22,070,724	\$ 23,903,821
Books & Supplies		2,079,749	3,343,340	2,820,269	2,929,662
Services & Other Operating Expenses		5,680,302	14,927,716	11,661,300	11,401,242
Capital Outlay		2,644,373	4,696,119	2,206,444	1,158,139
Other Outgo		42,599,979	42,574,203	39,931,880	38,687,811
Direct Support/Indirect Costs		(13,232,032)	(21,792,305)	(14,774,043)	(14,763,819)
Other Financing Uses/Transfers Out		983,500	976,000	981,750	-
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		\$97,412,156	\$ 111,012,699	\$ 115,834,143	\$ 115,348,431
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>		(\$6,951,884)	\$ (8,975,745)	\$ (8,887,777)	\$ (5,690,622)

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
COUNTY SCHOOL SERVICE FUND-UNRESTRICTED  
MULTI-YEAR PROJECTION (MYP)  
2022-23 SECOND INTERIM BUDGET**

	Unaudited Actuals 2021-22	Second Interim Budget 2022-23	MYP 2023-24	MYP 2024-25
<b>BEGINNING FUND BALANCE</b>	\$60,139,682	\$ 53,187,798	\$ 44,212,053	\$ 35,324,276
<b>PROPERTY TAX ACCOUNTING ADJUSTMENT</b>	-	-	-	-
<b>ENDING FUND BALANCE</b>	<b>\$53,187,798</b>	<b>\$ 44,212,053</b>	<b>\$ 35,324,276</b>	<b>\$ 29,633,654</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Board Designation (Legal)	176,000	176,000	176,000	176,000
Facilities	2,220,649	4,000,000	3,575,576	3,650,781
Deferred Maintenance (FMP)	2,053,399	195,110	-	-
Technology & Data Services	11,057,595	8,056,437	6,864,082	5,577,419
Vacation Liability	3,824,201	3,824,201	3,824,201	3,824,201
Carryover of Unspent Funds	4,725,872	-	-	-
Salary Increase	-	3,020,744	-	-
Total Assignments	\$ 24,082,716	\$ 19,297,492	\$ 14,464,859	\$ 13,253,401
b) Reserve:				
Reserve for Economic Uncertainties	\$ 11,965,302	\$ 16,528,466	\$ 13,734,910	\$ 13,428,606
Undesignated Reserve	17,139,780	8,386,095	7,124,507	2,951,647
Total Reserve (\$)	\$ 29,105,082	\$ 24,914,561	\$ 20,859,417	\$ 16,380,253
Total Reserve (%)	9.73%	6.03%	6.07%	4.88%
<b>ENDING FUND BALANCE (a + b)</b>	<b>\$ 53,187,798</b>	<b>\$ 44,212,053</b>	<b>\$ 35,324,276</b>	<b>\$ 29,633,654</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
COUNTY SCHOOL SERVICE FUND-RESTRICTED  
MULTI-YEAR PROJECTION  
2022-23 SECOND INTERIM BUDGET**

		Unaudited Actuals	Second Interim Budget	MYP	MYP
		2021-22	2022-23	2023-24	2024-25
<b>REVENUES AND OTHER FINANCING SOURCES</b>					
LCFF Sources	8010-8099	\$ 82,897,975	\$ 84,911,388	\$ 93,485,821	\$ 96,503,431
Federal Revenues	8100-8299	54,497,814	91,146,451	73,277,971	\$ 72,497,772
Other State Revenues	8300-8599	25,079,298	40,022,671	15,349,536	\$ 14,847,557
Other Local Revenues	8600-8799	37,587,188	51,752,388	36,483,429	\$ 35,379,228
Other Financing Sources/Transfers In	8900-8999	-	-	-	\$ -
Contributions	8980/8990	1,196,621	1,160,247	1,818,436	\$ 1,736,715
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>		<b>\$ 201,258,896</b>	<b>\$ 268,993,145</b>	<b>\$ 220,415,193</b>	<b>\$ 220,964,703</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>					
Certificated Salaries					
Base Salaries		\$ 44,745,293	\$ 50,260,116	\$ 50,260,116	\$ 44,766,618
Step & Column Adjustment				502,600	\$ 447,668
Cost-of-Living Adjustment				2,131,877	\$ 242,938
Other Adjustments				(8,127,975)	\$ (298,639)
<b>Total Certificated Salaries</b>		<b>\$ 44,745,293</b>	<b>\$ 50,260,116</b>	<b>\$ 44,766,618</b>	<b>\$ 45,158,585</b>
Classified Salaries					
Base Salaries		\$ 42,447,908	\$ 44,742,456	\$ 44,742,456	\$ 49,935,951
Step & Column Adjustment				447,078	\$ 494,359
Cost-of-Living Adjustment				8,951,228	\$ 572,126
Other Adjustments				(4,204,811)	\$ (46,015)
<b>Total Classified Salaries</b>		<b>\$ 42,447,908</b>	<b>\$ 44,742,456</b>	<b>\$ 49,935,951</b>	<b>\$ 50,956,421</b>
Employee Benefits		\$ 44,987,422	\$ 52,709,686	\$ 52,377,005	\$ 53,317,895
Books & Supplies		5,478,476	16,782,483	2,191,660	\$ 818,133
Services & Other Operating Expenses		34,092,426	89,396,462	52,157,424	\$ 51,703,542
Capital Outlay		4,703,087	23,900,166	9,175,500	\$ 1,779,499
Other Outgo		12,465,737	4,572,852	4,116,166	\$ 3,824,574
Direct Support/Indirect Costs		12,800,055	19,834,728	12,818,293	\$ 12,808,069
Other Financing Uses/Transfers Out		-	-	-	\$ -
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>		<b>\$ 201,720,405</b>	<b>\$ 302,198,949</b>	<b>\$ 227,538,617</b>	<b>\$ 220,366,718</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>		<b>(461,509)</b>	<b>(33,205,804)</b>	<b>(7,123,424)</b>	<b>597,985</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
COUNTY SCHOOL SERVICE FUND-RESTRICTED  
MULTI-YEAR PROJECTION  
2022-23 SECOND INTERIM BUDGET**

	Unaudited Actuals 2021-22	Second Interim Budget 2022-23	MYP 2023-24	MYP 2024-25
<b>BEGINNING FUND BALANCE</b>	\$ 42,688,371	\$ 42,226,862	\$ 9,021,058	\$ 1,897,634
<b>ENDING FUND BALANCE</b>	\$ 42,226,862	\$ 9,021,058	\$ 1,897,634	\$ 2,495,619
<b>COMPONENTS OF ENDING FUND BALANCE</b>				
a) Assigned for:				
Revolving Cash	\$ -	\$ -	\$ -	\$ -
Stores/Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Carryover of Unspent Funds	42,226,862	9,021,058	1,897,634	2,495,619
Total Assignments	\$ 42,226,862	\$ 9,021,058	\$ 1,897,634	\$ 2,495,619
b) Reserve:				
Reserve for Economic Uncertainties	\$ -	\$ -	\$ -	\$ -
Undesignated Reserve	-	-	-	-
Total Reserve (\$)	\$ -	\$ -	\$ -	\$ -
Total Reserve (%)	0.00%	0.00%	0.00%	0.00%
<b>ENDING FUND BALANCE (a + b)</b>	\$ 42,226,862	\$ 9,021,058	\$ 1,897,634	\$ 2,495,619

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
COUNTY SCHOOL SERVICE FUND-COMBINED  
MULTI-YEAR PROJECTION  
2022-23 SECOND INTERIM BUDGET**

	Unaudited Actuals 2021-22	Second Interim Budget 2022-23	MYP 2023-24	MYP 2024-25
<b>REVENUES AND OTHER FINANCING SOURCES</b>				
LCFF Sources	\$ 166,164,909	\$ 173,817,801	\$ 185,198,034	\$ 189,645,825
Federal Revenues	54,497,814	91,146,451	73,277,971	72,497,772
Other State Revenues	26,047,700	40,681,117	16,006,826	15,504,847
Other Local Revenues	45,008,745	65,384,730	52,878,728	52,974,068
Other Financing Sources/Transfers In	-	-	-	-
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$ 291,719,168</b>	<b>\$ 371,030,099</b>	<b>\$ 327,361,559</b>	<b>\$ 330,622,512</b>
<b>EXPENDITURES AND OTHER FINANCING USES</b>				
Certificated Salaries				
Base Salaries	\$ 56,689,756	\$ 65,158,082	\$ 65,158,082	\$ 59,910,931
Step & Column Adjustments	-	-	651,580	599,113
COLA	-	-	2,853,036	457,370
Other Adjustments	-	-	(8,751,767)	(305,339)
Total Certificated Salaries	\$ 56,689,756	\$ 65,158,082	\$ 59,910,931	\$ 60,662,075
Classified Salaries				
Base Salaries	\$ 70,737,519	\$ 75,789,634	\$ 75,789,634	\$ 85,727,457
Step & Column Adjustments	-	-	757,549	852,294
COLA	-	-	13,110,492	995,020
Other Adjustments	-	-	(3,930,218)	(90,265)
Total Classified Salaries	\$ 70,737,519	\$ 75,789,634	\$ 85,727,457	\$ 87,484,506
Employee Benefits	\$ 61,409,633	\$ 73,052,168	\$ 74,447,729	\$ 77,221,716
Books & Supplies	7,558,226	20,125,823	5,011,929	3,747,795
Services & Other Operating Expenses	39,772,728	104,324,178	63,818,724	63,104,784
Capital Outlay	7,347,460	28,596,285	11,381,944	2,937,638
Other Outgo	55,065,716	47,147,055	44,048,046	42,512,385
Direct Support/Indirect Costs	(431,977)	(1,957,577)	(1,955,750)	(1,955,750)
Other Financing Uses/Transfers Out	983,500	976,000	981,750	-
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>\$ 299,132,561</b>	<b>\$ 413,211,648</b>	<b>\$ 343,372,760</b>	<b>\$ 335,715,149</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>(7,413,393)</b>	<b>(42,181,549)</b>	<b>(16,011,201)</b>	<b>(5,092,637)</b>

**SANTA CLARA COUNTY OFFICE OF EDUCATION  
COUNTY SCHOOL SERVICE FUND-COMBINED  
MULTI-YEAR PROJECTION  
2022-23 SECOND INTERIM BUDGET**

	Unaudited Actuals 2021-22	Second Interim Budget 2022-23	MYP 2023-24	MYP 2024-25
<b>BEGINNING FUND BALANCE</b>	\$ 102,828,053	\$ 95,414,660	\$ 53,233,111	\$ 37,221,910
<b>PROPERTY TAX ACCOUNTING ADJUSTMENT</b>	\$ -	\$ -	\$ -	\$ -
<b>ENDING FUND BALANCE</b>	<u>\$ 95,414,660</u>	<u>\$ 53,233,111</u>	<u>\$ 37,221,910</u>	<u>\$ 32,129,273</u>
<b>COMPONENTS OF ENDING FUND BALANCE</b>				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Stores/Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Board Designation (Legal)	176,000	176,000	176,000	176,000
Facilities	2,220,649	4,000,000	3,575,576	3,650,781
Deferred Maintenance (FMP)	2,053,399	195,110	-	-
Technology & Data Services	11,057,595	8,056,437	6,864,082	5,577,419
Vacation Liability	3,824,201	3,824,201	3,824,201	3,824,201
Carryover of Unspent Funds	46,952,734	9,021,058	1,897,634	2,495,619
Salary Increase	-	3,020,744	-	-
Total Assignments	<u>\$ 66,309,578</u>	<u>\$ 28,318,550</u>	<u>\$ 16,362,493</u>	<u>\$ 15,749,020</u>
b) Reserve:				
Reserve for Economic Uncertainties	\$ 11,965,302	\$ 16,528,466	\$ 13,734,910	\$ 13,428,606
Undesignated Reserve	17,139,780	8,386,095	7,124,507	2,951,647
Total Reserve (\$)	<u>\$ 29,105,082</u>	<u>\$ 24,914,561</u>	<u>\$ 20,859,417</u>	<u>\$ 16,380,253</u>
Total Reserve (%)	9.73%	6.03%	6.07%	4.88%
<b>ENDING FUND BALANCE (a + b)</b>	<u>\$ 95,414,660</u>	<u>\$ 53,233,111</u>	<u>\$ 37,221,910</u>	<u>\$ 32,129,273</u>

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: Marylou Dewan  
County Superintendent or Designee

Date: 3/15/2023

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 15, 2023

Signed: Marylou Dewan  
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: Niti Sharma  
Title: Director, Internal Business Services

Telephone: 408-453-6623  
E-mail: NSharma@sccoe.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	

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

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	
<b>SUPPLEMENTAL INFORMATION (continued)</b>			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multi-year) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior years' (2021-22) annual payment? • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	X
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since first interim in OPEB liabilities?	X	X
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since first interim in self-insurance liabilities?	X	X
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)	X X n/a	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	87,267,793.00	88,906,413.00	64,266,007.12	88,906,413.00	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	644,879.00	658,446.00	322,987.15	658,446.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,487,063.00	13,632,342.00	12,502,733.37	13,632,342.00	0.00	0.0%
5) TOTAL, REVENUES			100,399,735.00	103,197,201.00	77,091,727.64	103,197,201.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	13,821,106.00	14,897,966.00	7,854,041.79	14,897,966.00	0.00	0.0%
2) Classified Salaries		2000-2999	29,718,768.00	31,047,178.00	17,104,685.02	31,047,178.00	0.00	0.0%
3) Employee Benefits		3000-3999	19,419,744.00	20,342,482.00	10,694,545.76	20,342,482.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,483,889.00	3,343,340.00	795,270.84	3,343,340.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,610,405.00	14,927,716.00	5,954,091.89	14,927,716.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,522,317.00	4,696,119.00	1,020,379.48	4,696,119.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	44,355,788.00	42,574,203.00	(21,299,974.50)	42,574,203.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(14,409,258.00)	(21,792,305.00)	(7,628,162.28)	(21,792,305.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			109,522,759.00	110,036,699.00	14,494,878.00	110,036,699.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,123,024.00)	(6,839,498.00)	62,596,849.64	(6,839,498.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	976,000.00	976,000.00	45,500.00	976,000.00	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	(1,152,970.00)	(1,160,247.00)	72,310.03	(1,160,247.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,128,970.00)	(2,136,247.00)	26,810.03	(2,136,247.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(11,251,994.00)	(8,975,745.00)	62,623,659.67	(8,975,745.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	53,187,798.06	53,187,798.06		53,187,798.06	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)			53,187,798.06	53,187,798.06		53,187,798.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53,187,798.06	53,187,798.06		53,187,798.06		
2) Ending Balance, June 30 (E + F1e)			41,935,804.06	44,212,053.06		44,212,053.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	24,041,618.86	19,272,492.00		19,272,492.00		
Board Designation (Legal)	0000	9780	176,000.00					
Facilities	0000	9780	2,220,649.16					
Deferred Maintenance	0000	9780	2,053,398.68					
Carry over of Unspent Funds	0000	9780	4,709,775.00					
Technology & Data Services	0000	9780	11,057,595.34					
Vacation Liability	0000	9780	3,824,200.68					
Board Designation (Legal)	0000	9780		176,000.00		176,000.00		
Facilities	0000	9780		4,000,000.00		4,000,000.00		
Deferred Maintenance	0000	9780		195,110.00		195,110.00		
Technology & Data Services	0000	9780		8,056,437.00		8,056,437.00		
Vacation Liability	0000	9780		3,824,201.00		3,824,201.00		
Salary Increase	0000	9780		3,020,744.00		3,020,744.00		
Board Designation (Legal)	0000	9780				176,000.00		
Facilities	0000	9780				4,000,000.00		
Deferred Maintenance	0000	9780				195,110.00		
Technology and Data Services	0000	9780				8,056,437.00		
Vacation Liability	0000	9780				3,824,201.00		
Salary Increase	0000	9780				3,020,744.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	12,264,067.00	16,528,466.00		16,528,466.00		
Unassigned/Unappropriated Amount		9790	5,605,118.20	8,386,095.06		8,386,095.06		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	9,803,696.00	11,432,316.00	4,729,993.00	11,432,316.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	82,000.00	92,000.00	27,721.00	92,000.00	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	650,700.00	650,700.00	305,948.76	650,700.00	0.00	0.0%
Timber Yield Tax		8022	189.00	189.00	52.94	189.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	178,144,170.00	178,144,170.00	102,104,530.72	178,144,170.00	0.00	0.0%
Unsecured Roll Taxes		8042	10,586,365.00	10,586,365.00	10,306,834.20	10,586,365.00	0.00	0.0%
Prior Years' Taxes		8043	878.00	878.00	670.80	878.00	0.00	0.0%
Supplemental Taxes		8044	2,717,400.00	2,717,400.00	4,618,696.21	2,717,400.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,571,100.00	10,571,100.00	4,963,448.57	10,571,100.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%

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 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			212,556,498.00	214,195,118.00	127,057,896.20	214,195,118.00	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	659,444.00	659,444.00	253,169.92	659,444.00	0.00	0.0%
Property Taxes Transfers		8097	(125,948,149.00)	(125,948,149.00)	(63,045,059.00)	(125,948,149.00)	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			87,267,793.00	88,906,413.00	64,266,007.12	88,906,413.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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	380,278.00	380,278.00	319,095.00	380,278.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	181,601.00	194,012.00	(13,499.26)	194,012.00	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	83,000.00	84,156.00	17,391.41	84,156.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>644,879.00</b>	<b>658,446.00</b>	<b>322,987.15</b>	<b>658,446.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	170,000.00	170,000.00	179,124.66	170,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	936,241.00	936,241.00	514,636.26	936,241.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	3,674,064.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	5,876,644.00	6,096,903.00	4,300,964.63	6,096,903.00	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	2,284,389.00	2,284,389.00	1,121,923.60	2,284,389.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	2,819,789.00	3,239,809.00	1,801,508.22	3,239,809.00	0.00	0.0%
Tuition		8710	400,000.00	905,000.00	910,512.00	905,000.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>12,487,063.00</b>	<b>13,632,342.00</b>	<b>12,502,733.37</b>	<b>13,632,342.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>100,399,735.00</b>	<b>103,197,201.00</b>	<b>77,091,727.64</b>	<b>103,197,201.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	3,522,376.00	3,738,204.00	2,162,720.66	3,738,204.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	413,428.00	455,927.00	264,024.24	455,927.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,715,638.00	10,244,490.00	5,227,993.03	10,244,490.00	0.00	0.0%
Other Certificated Salaries		1900	169,664.00	459,345.00	199,303.86	459,345.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>13,821,106.00</b>	<b>14,897,966.00</b>	<b>7,854,041.79</b>	<b>14,897,966.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	190,653.00	199,474.00	105,338.86	199,474.00	0.00	0.0%
Classified Support Salaries		2200	3,714,442.00	3,848,644.00	2,047,876.77	3,848,644.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	9,692,362.00	10,510,587.00	5,980,464.26	10,510,587.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	15,161,664.00	15,394,614.00	8,432,321.53	15,394,614.00	0.00	0.0%
Other Classified Salaries		2900	959,647.00	1,093,859.00	538,683.60	1,093,859.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>29,718,768.00</b>	<b>31,047,178.00</b>	<b>17,104,685.02</b>	<b>31,047,178.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,529,078.00	2,712,751.00	1,394,988.54	2,712,751.00	0.00	0.0%
PERS		3201-3202	7,550,692.00	7,778,072.00	4,046,941.92	7,778,072.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,448,927.00	2,565,473.00	1,352,175.38	2,565,473.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,222,760.00	6,583,467.00	3,523,268.17	6,583,467.00	0.00	0.0%
Unemployment Insurance		3501-3502	217,899.00	229,083.00	123,115.54	229,083.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	450,388.00	473,583.00	253,966.21	473,583.00	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	53.00	90.00	53.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>19,419,744.00</b>	<b>20,342,482.00</b>	<b>10,694,545.76</b>	<b>20,342,482.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	42,000.00	39,967.00	0.00	39,967.00	0.00	0.0%
Books and Other Reference Materials		4200	104,447.00	118,907.00	6,093.56	118,907.00	0.00	0.0%
Materials and Supplies		4300	1,834,205.00	2,609,950.00	714,703.59	2,609,950.00	0.00	0.0%
Noncapitalized Equipment		4400	500,037.00	569,513.00	69,470.36	569,513.00	0.00	0.0%
Food		4700	3,200.00	5,003.00	5,003.33	5,003.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,483,889.00</b>	<b>3,343,340.00</b>	<b>795,270.84</b>	<b>3,343,340.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	125,000.00	122,197.00	76,610.00	122,197.00	0.00	0.0%
Travel and Conferences		5200	617,810.00	730,249.00	198,554.23	730,249.00	0.00	0.0%
Dues and Memberships		5300	238,542.00	241,603.00	166,566.83	241,603.00	0.00	0.0%
Insurance		5400-5450	630,360.00	624,360.00	2,707,302.76	624,360.00	0.00	0.0%
Operations and Housekeeping Services		5500	897,757.00	979,779.00	501,773.53	979,779.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	890,228.00	962,701.00	510,966.66	962,701.00	0.00	0.0%
Transfers of Direct Costs		5710	(2,630,243.00)	(2,849,125.00)	(1,288,345.57)	(2,849,125.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(272,893.00)	(269,746.00)	(111,524.40)	(269,746.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,568,883.00	13,574,010.00	2,798,551.76	13,574,010.00	0.00	0.0%
Communications		5900	544,961.00	811,688.00	393,636.09	811,688.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>12,610,405.00</b>	<b>14,927,716.00</b>	<b>5,954,091.89</b>	<b>14,927,716.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	49,433.00	0.00	49,433.00	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	550,000.00	3,498,011.00	435,392.57	3,498,011.00	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	662,925.00	836,752.00	482,435.63	836,752.00	0.00	0.0%
Equipment Replacement		6500	309,392.00	311,923.00	102,551.28	311,923.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,522,317.00</b>	<b>4,696,119.00</b>	<b>1,020,379.48</b>	<b>4,696,119.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
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	44,355,788.00	42,574,203.00	(21,299,974.50)	42,574,203.00	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)			44,355,788.00	42,574,203.00	(21,299,974.50)	42,574,203.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(13,700,122.00)	(19,834,728.00)	(7,335,558.06)	(19,834,728.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(709,136.00)	(1,957,577.00)	(292,604.22)	(1,957,577.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(14,409,258.00)	(21,792,305.00)	(7,628,162.28)	(21,792,305.00)	0.00	0.0%
TOTAL, EXPENDITURES			109,522,759.00	110,036,699.00	14,494,878.00	110,036,699.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	976,000.00	976,000.00	45,500.00	976,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			976,000.00	976,000.00	45,500.00	976,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(2,067,551.00)	(2,074,828.00)	(2,356.97)	(2,074,828.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	914,581.00	914,581.00	74,667.00	914,581.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,152,970.00)	(1,160,247.00)	72,310.03	(1,160,247.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,128,970.00)	(2,136,247.00)	26,810.03	(2,136,247.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	86,913,038.00	84,911,388.00	41,156,625.00	84,911,388.00	0.00	0.0%
2) Federal Revenue		8100-8299	52,249,668.00	91,146,451.00	26,958,069.04	91,146,451.00	0.00	0.0%
3) Other State Revenue		8300-8599	17,430,288.00	40,022,671.00	8,770,032.47	40,022,671.00	0.00	0.0%
4) Other Local Revenue		8600-8799	27,501,269.00	51,752,388.00	13,619,081.89	51,752,388.00	0.00	0.0%
5) TOTAL, REVENUES			184,094,263.00	267,832,898.00	90,503,808.40	267,832,898.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	43,971,679.00	50,260,116.00	27,765,875.03	50,260,116.00	0.00	0.0%
2) Classified Salaries		2000-2999	42,885,287.00	44,742,456.00	24,309,433.65	44,742,456.00	0.00	0.0%
3) Employee Benefits		3000-3999	50,427,876.00	52,709,686.00	24,337,605.60	52,709,686.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,287,432.00	16,782,483.00	2,574,145.74	16,782,483.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	30,764,499.00	89,396,462.00	13,021,676.02	89,396,462.00	0.00	0.0%
6) Capital Outlay		6000-6999	6,655,893.00	23,900,166.00	2,703,413.12	23,900,166.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,410,118.00	4,572,852.00	(17,817.99)	4,572,852.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	13,700,122.00	19,834,728.00	7,335,558.06	19,834,728.00	0.00	0.0%
9) TOTAL, EXPENDITURES			196,102,906.00	302,198,949.00	102,029,889.23	302,198,949.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(12,008,643.00)	(34,366,051.00)	(11,526,080.83)	(34,366,051.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,152,970.00	1,160,247.00	(72,310.03)	1,160,247.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,152,970.00	1,160,247.00	(72,310.03)	1,160,247.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(10,855,673.00)	(33,205,804.00)	(11,598,390.86)	(33,205,804.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	42,226,861.91	42,226,861.91		42,226,861.91	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)			42,226,861.91	42,226,861.91		42,226,861.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,226,861.91	42,226,861.91		42,226,861.91		
2) Ending Balance, June 30 (E + F1e)			31,371,188.91	9,021,057.91		9,021,057.91		
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	31,371,188.91	9,021,058.62		9,021,058.62		
c) Committed								
Stabilization Arrangements		9750	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)
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(.71)		(.71)		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	86,913,038.00	84,911,388.00	41,156,625.00	84,911,388.00	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			86,913,038.00	84,911,388.00	41,156,625.00	84,911,388.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,182,618.00	2,205,310.00	(194,261.00)	2,205,310.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,067,238.00	1,420,977.00	(1,365,251.36)	1,420,977.00	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		

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)
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	238,000.00	238,000.00	0.00	238,000.00	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	977,208.00	1,066,535.00	602,309.44	1,066,535.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	674,969.00	1,185,319.00	217,469.38	1,185,319.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	37,038.00	54,263.00	8,464.06	54,263.00	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	69,264.00	131,384.00	38,115.46	131,384.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	184,623.00	0.00	184,623.00	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	9,538,453.00	9,682,712.00	636,047.23	9,682,712.00	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	37,464,880.00	74,977,328.00	27,015,175.83	74,977,328.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>52,249,668.00</b>	<b>91,146,451.00</b>	<b>26,958,069.04</b>	<b>91,146,451.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	2,418,042.00	2,281,089.00	69,548.95	2,281,089.00	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	3,667,037.00	3,667,037.00	2,149,180.00	3,667,037.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	72,416.00	76,463.00	58,295.82	76,463.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	105,267.00	94,740.00	105,267.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	1,162,537.00	1,603,271.00	21,169.42	1,603,271.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	6,819.62	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	10,110,256.00	32,289,544.00	6,370,278.66	32,289,544.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>17,430,288.00</b>	<b>40,022,671.00</b>	<b>8,770,032.47</b>	<b>40,022,671.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	2,500,000.00	2,500,000.00	2,383,864.42	2,500,000.00	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	42,100.00	54,831.00	34,985.97	54,831.00	0.00	0.0%
All Other Sales		8639	29,000.00	36,730.00	26,919.63	36,730.00	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	1,763,929.00	2,519,957.00	619,529.72	2,519,957.00	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	9,292,546.00	27,413,081.00	5,382,678.53	27,413,081.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,647,211.00	6,316,552.00	4,625,474.02	6,316,552.00	0.00	0.0%
Tuition		8710	428,050.00	250,000.00	75,780.60	250,000.00	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	10,798,433.00	12,661,237.00	469,849.00	12,661,237.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			27,501,269.00	51,752,388.00	13,619,081.89	51,752,388.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			184,094,263.00	267,832,898.00	90,503,808.40	267,832,898.00	0.00	0.0%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	24,406,412.00	26,045,793.00	15,119,148.70	26,045,793.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	9,194,979.00	8,242,778.00	4,708,082.32	8,242,778.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,029,952.00	11,951,080.00	5,877,165.88	11,951,080.00	0.00	0.0%
Other Certificated Salaries		1900	1,340,336.00	4,020,465.00	2,061,478.13	4,020,465.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			43,971,679.00	50,260,116.00	27,765,875.03	50,260,116.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	22,409,733.00	22,377,992.00	13,070,687.99	22,377,992.00	0.00	0.0%
Classified Support Salaries		2200	9,778,080.00	9,587,918.00	5,201,565.75	9,587,918.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,686,264.00	2,262,726.00	1,260,594.50	2,262,726.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,561,501.00	7,588,784.00	3,873,176.65	7,588,784.00	0.00	0.0%
Other Classified Salaries		2900	2,449,709.00	2,925,036.00	903,408.76	2,925,036.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			42,885,287.00	44,742,456.00	24,309,433.65	44,742,456.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	14,412,352.00	15,437,166.00	4,837,399.99	15,437,166.00	0.00	0.0%
PERS		3201-3202	11,148,933.00	11,448,545.00	5,818,738.32	11,448,545.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,034,376.00	4,298,413.00	2,277,754.29	4,298,413.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	17,214,843.00	17,836,613.00	9,509,448.61	17,836,613.00	0.00	0.0%
Unemployment Insurance		3501-3502	435,571.00	472,751.00	255,432.65	472,751.00	0.00	0.0%
Workers' Compensation		3601-3602	3,181,801.00	3,216,158.00	1,641,520.03	3,216,158.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	(2,703.29)	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	40.00	15.00	40.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			50,427,876.00	52,709,686.00	24,337,605.60	52,709,686.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	3,394.00	3,253.00	0.00	3,253.00	0.00	0.0%
Books and Other Reference Materials		4200	35,157.00	104,117.00	35,333.92	104,117.00	0.00	0.0%
Materials and Supplies		4300	2,583,981.00	14,148,396.00	1,539,903.83	14,148,396.00	0.00	0.0%
Noncapitalized Equipment		4400	660,900.00	2,019,503.00	997,116.17	2,019,503.00	0.00	0.0%
Food		4700	4,000.00	507,214.00	1,791.82	507,214.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			3,287,432.00	16,782,483.00	2,574,145.74	16,782,483.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	14,164,269.00	29,274,550.00	5,204,818.35	29,274,550.00	0.00	0.0%
Travel and Conferences		5200	809,174.00	1,421,521.00	357,570.57	1,421,521.00	0.00	0.0%
Dues and Memberships		5300	27,814.00	71,813.00	31,509.91	71,813.00	0.00	0.0%
Insurance		5400-5450	0.00	79,100.00	17,645.55	79,100.00	0.00	0.0%
Operations and Housekeeping Services		5500	981,353.00	1,277,444.00	544,296.70	1,277,444.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	892,191.00	1,136,887.00	430,716.34	1,136,887.00	0.00	0.0%
Transfers of Direct Costs		5710	2,630,243.00	2,849,125.00	1,288,345.57	2,849,125.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	183,062.00	120,851.00	97,341.48	120,851.00	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)
Professional/Consulting Services and Operating Expenditures		5800	10,716,000.00	52,701,422.00	4,936,076.26	52,701,422.00	0.00	0.0%
Communications		5900	360,393.00	463,749.00	113,355.29	463,749.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>30,764,499.00</b>	<b>89,396,462.00</b>	<b>13,021,676.02</b>	<b>89,396,462.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	10,000.00	10,000.00	0.00	10,000.00	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	5,898,893.00	21,283,579.00	2,365,766.89	21,283,579.00	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	432,570.00	2,306,587.00	337,646.23	2,306,587.00	0.00	0.0%
Equipment Replacement		6500	314,430.00	300,000.00	0.00	300,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>6,655,893.00</b>	<b>23,900,166.00</b>	<b>2,703,413.12</b>	<b>23,900,166.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	1,526,645.00	1,526,645.00	0.00	1,526,645.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	12,298.00	14,033.00	0.00	14,033.00	0.00	0.0%
All Other Transfers Out to All Others		7299	2,871,175.00	3,032,174.00	(17,817.99)	3,032,174.00	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>4,410,118.00</b>	<b>4,572,852.00</b>	<b>(17,817.99)</b>	<b>4,572,852.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	13,700,122.00	19,834,728.00	7,335,558.06	19,834,728.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	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, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			13,700,122.00	19,834,728.00	7,335,558.06	19,834,728.00	0.00	0.0%
TOTAL, EXPENDITURES			196,102,906.00	302,198,949.00	102,029,889.23	302,198,949.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	2,067,551.00	2,074,828.00	2,356.97	2,074,828.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(914,581.00)	(914,581.00)	(74,667.00)	(914,581.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,152,970.00	1,160,247.00	(72,310.03)	1,160,247.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,152,970.00	1,160,247.00	(72,310.03)	1,160,247.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	174,180,831.00	173,817,801.00	105,422,632.12	173,817,801.00	0.00	0.0%
2) Federal Revenue		8100-8299	52,249,668.00	91,146,451.00	26,958,069.04	91,146,451.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,075,167.00	40,681,117.00	9,093,019.62	40,681,117.00	0.00	0.0%
4) Other Local Revenue		8600-8799	39,988,332.00	65,384,730.00	26,121,815.26	65,384,730.00	0.00	0.0%
5) TOTAL, REVENUES			284,493,998.00	371,030,099.00	167,595,536.04	371,030,099.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	57,792,785.00	65,158,082.00	35,619,916.82	65,158,082.00	0.00	0.0%
2) Classified Salaries		2000-2999	72,604,055.00	75,789,634.00	41,414,118.67	75,789,634.00	0.00	0.0%
3) Employee Benefits		3000-3999	69,847,620.00	73,052,168.00	35,032,151.36	73,052,168.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,771,321.00	20,125,823.00	3,369,416.58	20,125,823.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	43,374,904.00	104,324,178.00	18,975,767.91	104,324,178.00	0.00	0.0%
6) Capital Outlay		6000-6999	8,178,210.00	28,596,285.00	3,723,792.60	28,596,285.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	48,765,906.00	47,147,055.00	(21,317,792.49)	47,147,055.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(709,136.00)	(1,957,577.00)	(292,604.22)	(1,957,577.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			305,625,665.00	412,235,648.00	116,524,767.23	412,235,648.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(21,131,667.00)	(41,205,549.00)	51,070,768.81	(41,205,549.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	976,000.00	976,000.00	45,500.00	976,000.00	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			(976,000.00)	(976,000.00)	(45,500.00)	(976,000.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(22,107,667.00)	(42,181,549.00)	51,025,268.81	(42,181,549.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	95,414,659.97	95,414,659.97		95,414,659.97	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)			95,414,659.97	95,414,659.97		95,414,659.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			95,414,659.97	95,414,659.97		95,414,659.97		
2) Ending Balance, June 30 (E + F1e)			73,306,992.97	53,233,110.97		53,233,110.97		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	31,371,188.91	9,021,058.62		9,021,058.62		
c) Committed								
Stabilization Arrangements		9750	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)
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	24,041,618.86	19,272,492.00		19,272,492.00		
Board Designation (Legal)	0000	9780	176,000.00					
Facilities	0000	9780	2,220,649.16					
Deferred Maintenance	0000	9780	2,053,398.68					
Carry over of Unspent Funds	0000	9780	4,709,775.00					
Technology & Data Services	0000	9780	11,057,595.34					
Vacation Liability	0000	9780	3,824,200.68					
Board Designation (Legal)	0000	9780		176,000.00				
Facilities	0000	9780		4,000,000.00				
Deferred Maintenance	0000	9780		195,110.00				
Technology & Data Services	0000	9780		8,056,437.00				
Vacation Liability	0000	9780		3,824,201.00				
Salary Increase	0000	9780		3,020,744.00				
Board Designation (Legal)	0000	9780				176,000.00		
Facilities	0000	9780				4,000,000.00		
Deferred Maintenance	0000	9780				195,110.00		
Technology and Data Services	0000	9780				8,056,437.00		
Vacation Liability	0000	9780				3,824,201.00		
Salary Increase	0000	9780				3,020,744.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	12,264,067.00	16,528,466.00		16,528,466.00		
Unassigned/Unappropriated Amount		9790	5,605,118.20	8,386,094.35		8,386,094.35		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	9,803,696.00	11,432,316.00	4,729,993.00	11,432,316.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	82,000.00	92,000.00	27,721.00	92,000.00	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	650,700.00	650,700.00	305,948.76	650,700.00	0.00	0.0%
Timber Yield Tax		8022	189.00	189.00	52.94	189.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	178,144,170.00	178,144,170.00	102,104,530.72	178,144,170.00	0.00	0.0%
Unsecured Roll Taxes		8042	10,586,365.00	10,586,365.00	10,306,834.20	10,586,365.00	0.00	0.0%
Prior Years' Taxes		8043	878.00	878.00	670.80	878.00	0.00	0.0%
Supplemental Taxes		8044	2,717,400.00	2,717,400.00	4,618,696.21	2,717,400.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,571,100.00	10,571,100.00	4,963,448.57	10,571,100.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%

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			212,556,498.00	214,195,118.00	127,057,896.20	214,195,118.00	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	659,444.00	659,444.00	253,169.92	659,444.00	0.00	0.0%
Property Taxes Transfers		8097	(39,035,111.00)	(41,036,761.00)	(21,888,434.00)	(41,036,761.00)	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			174,180,831.00	173,817,801.00	105,422,632.12	173,817,801.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,182,618.00	2,205,310.00	(194,261.00)	2,205,310.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,067,238.00	1,420,977.00	(1,365,251.36)	1,420,977.00	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	238,000.00	238,000.00	0.00	238,000.00	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	977,208.00	1,066,535.00	602,309.44	1,066,535.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	674,969.00	1,185,319.00	217,469.38	1,185,319.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	37,038.00	54,263.00	8,464.06	54,263.00	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	69,264.00	131,384.00	38,115.46	131,384.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	184,623.00	0.00	184,623.00	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	9,538,453.00	9,682,712.00	636,047.23	9,682,712.00	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	37,464,880.00	74,977,328.00	27,015,175.83	74,977,328.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			52,249,668.00	91,146,451.00	26,958,069.04	91,146,451.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	2,418,042.00	2,281,089.00	69,548.95	2,281,089.00	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	3,667,037.00	3,667,037.00	2,149,180.00	3,667,037.00	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	380,278.00	380,278.00	319,095.00	380,278.00	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)
Lottery - Unrestricted and Instructional Materials		8560	254,017.00	270,475.00	44,796.56	270,475.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	105,267.00	94,740.00	105,267.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	1,162,537.00	1,603,271.00	21,169.42	1,603,271.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	6,819.62	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	10,193,256.00	32,373,700.00	6,387,670.07	32,373,700.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>18,075,167.00</b>	<b>40,681,117.00</b>	<b>9,093,019.62</b>	<b>40,681,117.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	2,500,000.00	2,500,000.00	2,383,864.42	2,500,000.00	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	42,100.00	54,831.00	34,985.97	54,831.00	0.00	0.0%
All Other Sales		8639	199,000.00	206,730.00	206,044.29	206,730.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	936,241.00	936,241.00	514,636.26	936,241.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	3,674,064.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	7,640,573.00	8,616,860.00	4,920,494.35	8,616,860.00	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	11,576,935.00	29,697,470.00	6,504,602.13	29,697,470.00	0.00	0.0%
Other Local Revenue								

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)
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	5,467,000.00	9,556,361.00	6,426,982.24	9,556,361.00	0.00	0.0%
Tuition		8710	828,050.00	1,155,000.00	986,292.60	1,155,000.00	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	10,798,433.00	12,661,237.00	469,849.00	12,661,237.00	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			39,988,332.00	65,384,730.00	26,121,815.26	65,384,730.00	0.00	0.0%
TOTAL, REVENUES			284,493,998.00	371,030,099.00	167,595,536.04	371,030,099.00	0.00	0.0%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	27,928,788.00	29,783,997.00	17,281,869.36	29,783,997.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	9,608,407.00	8,698,705.00	4,972,106.56	8,698,705.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	18,745,590.00	22,195,570.00	11,105,158.91	22,195,570.00	0.00	0.0%
Other Certificated Salaries		1900	1,510,000.00	4,479,810.00	2,260,781.99	4,479,810.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			57,792,785.00	65,158,082.00	35,619,916.82	65,158,082.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	22,600,386.00	22,577,466.00	13,176,026.85	22,577,466.00	0.00	0.0%
Classified Support Salaries		2200	13,492,522.00	13,436,562.00	7,249,442.52	13,436,562.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	11,378,626.00	12,773,313.00	7,241,058.76	12,773,313.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	21,723,165.00	22,983,398.00	12,305,498.18	22,983,398.00	0.00	0.0%
Other Classified Salaries		2900	3,409,356.00	4,018,895.00	1,442,092.36	4,018,895.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			72,604,055.00	75,789,634.00	41,414,118.67	75,789,634.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	16,941,430.00	18,149,917.00	6,232,388.53	18,149,917.00	0.00	0.0%
PERS		3201-3202	18,699,625.00	19,226,617.00	9,865,680.24	19,226,617.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,483,303.00	6,863,886.00	3,629,929.67	6,863,886.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	23,437,603.00	24,420,080.00	13,032,716.78	24,420,080.00	0.00	0.0%
Unemployment Insurance		3501-3502	653,470.00	701,834.00	378,548.19	701,834.00	0.00	0.0%
Workers' Compensation		3601-3602	3,632,189.00	3,689,741.00	1,895,486.24	3,689,741.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	(2,703.29)	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	93.00	105.00	93.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			69,847,620.00	73,052,168.00	35,032,151.36	73,052,168.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	45,394.00	43,220.00	0.00	43,220.00	0.00	0.0%
Books and Other Reference Materials		4200	139,604.00	223,024.00	41,427.48	223,024.00	0.00	0.0%
Materials and Supplies		4300	4,418,186.00	16,758,346.00	2,254,607.42	16,758,346.00	0.00	0.0%
Noncapitalized Equipment		4400	1,160,937.00	2,589,016.00	1,066,586.53	2,589,016.00	0.00	0.0%
Food		4700	7,200.00	512,217.00	6,795.15	512,217.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,771,321.00	20,125,823.00	3,369,416.58	20,125,823.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	14,289,269.00	29,396,747.00	5,281,428.35	29,396,747.00	0.00	0.0%
Travel and Conferences		5200	1,426,984.00	2,151,770.00	556,124.80	2,151,770.00	0.00	0.0%
Dues and Memberships		5300	266,356.00	313,416.00	198,076.74	313,416.00	0.00	0.0%
Insurance		5400-5450	630,360.00	703,460.00	2,724,948.31	703,460.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,879,110.00	2,257,223.00	1,046,070.23	2,257,223.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,782,419.00	2,099,588.00	941,683.00	2,099,588.00	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	(89,831.00)	(148,895.00)	(14,182.92)	(148,895.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	22,284,883.00	66,275,432.00	7,734,628.02	66,275,432.00	0.00	0.0%
Communications		5900	905,354.00	1,275,437.00	506,991.38	1,275,437.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			43,374,904.00	104,324,178.00	18,975,767.91	104,324,178.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	10,000.00	59,433.00	0.00	59,433.00	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	6,448,893.00	24,781,590.00	2,801,159.46	24,781,590.00	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	1,095,495.00	3,143,339.00	820,081.86	3,143,339.00	0.00	0.0%
Equipment Replacement		6500	623,822.00	611,923.00	102,551.28	611,923.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,178,210.00	28,596,285.00	3,723,792.60	28,596,285.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	1,526,645.00	1,526,645.00	0.00	1,526,645.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	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	12,298.00	14,033.00	0.00	14,033.00	0.00	0.0%
All Other Transfers Out to All Others		7299	47,226,963.00	45,606,377.00	(21,317,792.49)	45,606,377.00	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)			48,765,906.00	47,147,055.00	(21,317,792.49)	47,147,055.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(709,136.00)	(1,957,577.00)	(292,604.22)	(1,957,577.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(709,136.00)	(1,957,577.00)	(292,604.22)	(1,957,577.00)	0.00	0.0%
TOTAL, EXPENDITURES			305,625,665.00	412,235,648.00	116,524,767.23	412,235,648.00	0.00	0.0%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	976,000.00	976,000.00	45,500.00	976,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			976,000.00	976,000.00	45,500.00	976,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

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)
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	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)			(976,000.00)	(976,000.00)	(45,500.00)	(976,000.00)	0.00	0.0%

Resource	Description	2022-23 Projected Totals
5810	Other Restricted Federal	614.00
6266	Educator Effectiveness, FY 2021-22	.31
6300	Lottery : Instructional Materials	.49
6500	Special Education	9,402.14
6536	Special Ed: Dispute Prevention and Dispute Resolution	.16
7085	Learning Communities for School Success Program	.49
7311	Classified School Employee Professional Development Block Grant	164,562.00
7425	Expanded Learning Opportunities (ELO) Grant	1.21
7430	COVID Mitigation for Counties	.55
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	107,094.29
9010	Other Restricted Local	8,739,382.98
Total, Restricted Balance		9,021,058.62

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	677,987.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	28,702,289.00	54,926,376.00	14,863,540.00	54,926,376.00	0.00	0.0%
3) Other State Revenue		8300-8599	24,411,302.00	24,411,302.00	9,792,985.00	24,411,302.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	263,881.94	0.00	0.00	0.0%
5) TOTAL, REVENUES			53,113,591.00	79,337,678.00	25,598,393.94	79,337,678.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	53,113,591.00	79,337,678.00	15,823,121.61	79,337,678.00	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			53,113,591.00	79,337,678.00	15,823,121.61	79,337,678.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	9,775,272.33	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			0.00	0.00	9,775,272.33	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(224,267.00)	(224,267.00)		(224,267.00)	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(224,267.00)	(224,267.00)		(224,267.00)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(224,267.00)	(224,267.00)		(224,267.00)		
2) Ending Balance, June 30 (E + F1e)			(224,267.00)	(224,267.00)		(224,267.00)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		

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	(224,267.00)	(224,267.00)		(224,267.00)		
<b>LCFF SOURCES</b>								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	677,987.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	677,987.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Pass-Through Revenues From Federal Sources								
TOTAL, FEDERAL REVENUE			28,702,289.00	54,926,376.00	14,863,540.00	54,926,376.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	15,880,700.00	15,880,700.00	1,313,193.00	15,880,700.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	2,841,378.00	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	8,530,602.00	8,530,602.00	5,638,414.00	8,530,602.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			24,411,302.00	24,411,302.00	9,792,985.00	24,411,302.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest								
		8660	0.00	0.00	39,614.94	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	224,267.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources								
		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	263,881.94	0.00	0.00	0.0%
TOTAL, REVENUES			53,113,591.00	79,337,678.00	25,598,393.94	79,337,678.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	37,232,891.00	63,456,978.00	12,575,042.51	63,456,978.00	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	15,880,700.00	15,880,700.00	3,381,541.00	15,880,700.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	(133,461.90)	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			53,113,591.00	79,337,678.00	15,823,121.61	79,337,678.00	0.00	0.0%
TOTAL, EXPENDITURES			53,113,591.00	79,337,678.00	15,823,121.61	79,337,678.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,122,742.00	2,855,467.00	1,104,171.61	2,855,467.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,995,897.00	28,519,919.00	4,696,970.74	28,519,919.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	83,105.70	0.00	0.00	0.0%
5) TOTAL, REVENUES			15,118,639.00	31,375,386.00	5,884,248.05	31,375,386.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,175,299.00	1,417,629.00	826,491.84	1,417,629.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,012,886.00	2,244,978.00	1,209,548.34	2,244,978.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,747,112.00	1,960,639.00	1,040,270.35	1,960,639.00	0.00	0.0%
4) Books and Supplies		4000-4999	361,075.00	7,512,878.00	87,135.40	7,512,878.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,113,131.00	17,332,714.00	493,493.38	17,332,714.00	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	709,136.00	1,957,577.00	292,604.22	1,957,577.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,118,639.00	32,426,415.00	3,949,543.53	32,426,415.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(1,051,029.00)	1,934,704.52	(1,051,029.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	945,000.00	945,000.00	945,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	945,000.00	945,000.00	945,000.00	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	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(1,051,029.00)	1,934,704.52	(1,051,029.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,867,198.57	1,867,198.57		1,867,198.57	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)			1,867,198.57	1,867,198.57		1,867,198.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,867,198.57	1,867,198.57		1,867,198.57		
2) Ending Balance, June 30 (E + F1e)			1,867,198.57	816,169.57		816,169.57		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,938,293.57	887,264.70		887,264.70		

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	(71,095.00)	(71,095.13)		(71,095.13)		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	864,100.00	662,386.00	154,017.67	662,386.00	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	1,258,642.00	2,193,081.00	950,153.94	2,193,081.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,122,742.00	2,855,467.00	1,104,171.61	2,855,467.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	51,319.00	41,147.00	8,670.46	41,147.00	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	10,720,549.00	26,103,739.00	3,741,010.00	26,103,739.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,224,029.00	2,375,033.00	947,290.28	2,375,033.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,995,897.00	28,519,919.00	4,696,970.74	28,519,919.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	12,010.70	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	71,095.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	83,105.70	0.00	0.00	0.0%
TOTAL, REVENUES			15,118,639.00	31,375,386.00	5,884,248.05	31,375,386.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	752,128.00	765,071.00	447,253.65	765,071.00	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	423,171.00	652,558.00	379,238.19	652,558.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,175,299.00	1,417,629.00	826,491.84	1,417,629.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	766,766.00	790,794.00	414,617.27	790,794.00	0.00	0.0%
Classified Support Salaries		2200	137,142.00	151,972.00	79,718.23	151,972.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	383,311.00	491,091.00	278,370.68	491,091.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	691,642.00	776,451.00	428,962.16	776,451.00	0.00	0.0%
Other Classified Salaries		2900	34,025.00	34,670.00	7,880.00	34,670.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,012,886.00</b>	<b>2,244,978.00</b>	<b>1,209,548.34</b>	<b>2,244,978.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	193,022.00	229,939.00	132,292.18	229,939.00	0.00	0.0%
PERS		3201-3202	541,387.00	601,488.00	321,995.85	601,488.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	181,847.00	205,069.00	107,770.15	205,069.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	697,622.00	781,041.00	406,236.28	781,041.00	0.00	0.0%
Unemployment Insurance		3501-3502	15,978.00	18,522.00	9,967.47	18,522.00	0.00	0.0%
Workers' Compensation		3601-3602	117,256.00	124,580.00	62,008.42	124,580.00	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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,747,112.00</b>	<b>1,960,639.00</b>	<b>1,040,270.35</b>	<b>1,960,639.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	10,634.00	9,605.00	835.62	9,605.00	0.00	0.0%
Materials and Supplies		4300	275,695.00	7,308,387.00	61,355.45	7,308,387.00	0.00	0.0%
Noncapitalized Equipment		4400	73,746.00	86,563.00	24,872.72	86,563.00	0.00	0.0%
Food		4700	1,000.00	108,323.00	71.61	108,323.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>361,075.00</b>	<b>7,512,878.00</b>	<b>87,135.40</b>	<b>7,512,878.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	5,213,577.00	5,247,485.00	69,547.84	5,247,485.00	0.00	0.0%
Travel and Conferences		5200	20,959.00	22,437.00	5,714.65	22,437.00	0.00	0.0%
Dues and Memberships		5300	16,199.00	24,699.00	23,351.20	24,699.00	0.00	0.0%
Insurance		5400-5450	0.00	12,600.00	0.00	12,600.00	0.00	0.0%
Operations and Housekeeping Services		5500	57,545.00	81,769.00	23,407.02	81,769.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,000.00	41,882.00	8,625.98	41,882.00	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	89,631.00	148,695.00	14,010.91	148,695.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,652,198.00	11,723,438.00	339,628.82	11,723,438.00	0.00	0.0%
Communications		5900	29,022.00	29,709.00	9,206.96	29,709.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,113,131.00</b>	<b>17,332,714.00</b>	<b>493,493.38</b>	<b>17,332,714.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	709,136.00	1,957,577.00	292,604.22	1,957,577.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			709,136.00	1,957,577.00	292,604.22	1,957,577.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			15,118,639.00	32,426,415.00	3,949,543.53	32,426,415.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	945,000.00	945,000.00	945,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	945,000.00	945,000.00	945,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	945,000.00	945,000.00	945,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	945,000.00	945,000.00	945,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
6129	Child Development: Center-Based Reserve Account for Department of Social Services Programs	53,621.69
6130	Child Development: Center-Based Reserve Account	833,643.01
Total, Restricted Balance		887,264.70

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2.83	2.83		2.83	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)			2.83	2.83		2.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2.83	2.83		2.83		
2) Ending Balance, June 30 (E + F1e)			2.83	2.83		2.83		
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	2.83	2.83		2.83		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/County School Facilities Fund		8913	0.00	0.00	0.00	0.00	0.00	0.0%
From: All Other Funds								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								

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								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
7710	State School Facilities Projects	2.83
Total, Restricted Balance		2.83

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(.12)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(.12)	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	976,000.00	976,000.00	45,500.00	976,000.00	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			976,000.00	976,000.00	45,500.00	976,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(976,000.00)	(976,000.00)	(45,500.12)	(976,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	976,000.00	976,000.00	45,500.00	976,000.00	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			976,000.00	976,000.00	45,500.00	976,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(.12)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1.17	1.17		1.17	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)			1.17	1.17		1.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.17	1.17		1.17		
2) Ending Balance, June 30 (E + F1e)			1.17	1.17		1.17		
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	1.17	1.17		1.17		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	(.12)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(.12)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(.12)	0.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	91,000.00	91,000.00	45,500.00	91,000.00	0.00	0.0%
Other Debt Service - Principal		7439	885,000.00	885,000.00	0.00	885,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			976,000.00	976,000.00	45,500.00	976,000.00	0.00	0.0%
TOTAL, EXPENDITURES			976,000.00	976,000.00	45,500.00	976,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	976,000.00	976,000.00	45,500.00	976,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			976,000.00	976,000.00	45,500.00	976,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			976,000.00	976,000.00	45,500.00	976,000.00		

Resource	Description	2022-23 Projected Totals
9010	Other Restricted Local	1.17
Total, Restricted Balance		1.17

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,935,377.00	6,935,377.00	3,554,573.94	6,935,377.00	0.00	0.0%
5) TOTAL, REVENUES			6,935,377.00	6,935,377.00	3,554,573.94	6,935,377.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	244,299.00	244,299.00	109,644.95	244,299.00	0.00	0.0%
3) Employee Benefits		3000-3999	119,594.00	119,594.00	53,356.70	119,594.00	0.00	0.0%
4) Books and Supplies		4000-4999	67,840.00	67,840.00	218.49	67,840.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	9,085,200.00	9,085,200.00	3,094,854.81	9,085,200.00	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			9,516,933.00	9,516,933.00	3,258,074.95	9,516,933.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			(2,581,556.00)	(2,581,556.00)	296,498.99	(2,581,556.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(2,581,556.00)	(2,581,556.00)	296,498.99	(2,581,556.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	20,171,847.39	20,171,847.39		20,171,847.39	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)			20,171,847.39	20,171,847.39		20,171,847.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			20,171,847.39	20,171,847.39		20,171,847.39		
2) Ending Net Position, June 30 (E + F1e)			17,590,291.39	17,590,291.39		17,590,291.39		
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	17,590,291.39	17,590,291.39		17,590,291.39		
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	234,837.00	234,837.00	121,149.06	234,837.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	844,148.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	6,465,375.00	6,465,375.00	2,480,300.65	6,465,375.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	235,165.00	235,165.00	108,976.23	235,165.00	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			6,935,377.00	6,935,377.00	3,554,573.94	6,935,377.00	0.00	0.0%
TOTAL, REVENUES			6,935,377.00	6,935,377.00	3,554,573.94	6,935,377.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	207,471.00	207,471.00	88,171.97	207,471.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	36,828.00	36,828.00	21,472.98	36,828.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			244,299.00	244,299.00	109,644.95	244,299.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	61,978.00	61,978.00	26,786.56	61,978.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	18,573.00	18,573.00	8,295.13	18,573.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	35,306.00	35,306.00	16,613.22	35,306.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,221.00	1,221.00	542.11	1,221.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	2,516.00	2,516.00	1,119.68	2,516.00	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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>119,594.00</b>	<b>119,594.00</b>	<b>53,356.70</b>	<b>119,594.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	64,840.00	64,840.00	218.49	64,840.00	0.00	0.0%
Noncapitalized Equipment		4400	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>67,840.00</b>	<b>67,840.00</b>	<b>218.49</b>	<b>67,840.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,049.00	2,049.00	0.00	2,049.00	0.00	0.0%
Dues and Memberships		5300	150.00	150.00	0.00	150.00	0.00	0.0%
Insurance		5400-5450	4,136,913.00	4,136,913.00	1,877,956.51	4,136,913.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	200.00	200.00	172.01	200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,945,888.00	4,945,888.00	1,216,449.76	4,945,888.00	0.00	0.0%
Communications		5900	0.00	0.00	276.53	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>9,085,200.00</b>	<b>9,085,200.00</b>	<b>3,094,854.81</b>	<b>9,085,200.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>9,516,933.00</b>	<b>9,516,933.00</b>	<b>3,258,074.95</b>	<b>9,516,933.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b>						
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%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b>						
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%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b>						
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%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>						
	0.00	0.00	0.00	0.00	0.00	0.0%
<b>5. District Funded County Program ADA</b>						
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%
<b>g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)</b>						
	0.00	0.00	0.00	0.00	0.00	0.0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)</b>						
	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Adults in Correctional Facilities</b>						
	0.00	0.00	0.00	0.00	0.00	0.0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	100.00	100.00	90.00	90.00	(10.00)	-10.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	110.00	110.00	85.00	85.00	(25.00)	-23.0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	210.00	210.00	175.00	175.00	(35.00)	-17.0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	721.94	721.94	721.94	721.94	0.00	0.0%
c. Special Education-NPS/LCI	19.83	19.83	19.83	19.83	0.00	0.0%
d. Special Education Extended Year	81.10	81.10	81.10	81.10	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	822.87	822.87	822.87	822.87	0.00	0.0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	1,032.87	1,032.87	997.87	997.87	(35.00)	-3.0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>5. County Operations Grant ADA</b>	226,497.89	223,645.02	223,645.02	226,497.89	2,852.87	1.0%
<b>6. Charter School ADA</b> (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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	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)]	50.00	50.00	60.00	60.00	10.00	20.0%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)</b>	50.00	50.00	60.00	60.00	10.00	20.0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	150.00	150.00	200.00	200.00	50.00	33.0%
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%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	150.00	150.00	200.00	200.00	50.00	33.0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)</b>	200.00	200.00	260.00	260.00	60.00	30.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	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%
<b>d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
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%
<b>f. Total, Charter School Funded County Program ADA</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	200.00	200.00	260.00	260.00	60.00	30.0%

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			148,374,518.00	135,902,322.00	117,354,853.00	111,996,165.00	115,433,743.00	141,492,889.00	165,645,073.00	148,749,482.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		429,999.00	429,999.00	787,860.00	773,999.00	773,999.00	787,859.00	773,999.00	1,931,709.00
Property Taxes	8020-8079		1,206,739.00	539,304.00	316,731.00	10,539,764.00	36,588,815.00	36,393,575.00	36,715,253.00	11,025,595.00
Miscellaneous Funds	8080-8099		0.00	36,418.00	(2,469.00)	12,211.00	106,704.00	26,919.00	(21,815,048.00)	(277,050.00)
Federal Revenue	8100-8299		11,956,442.00	(12,294,963.00)	6,731,545.00	8,209,382.00	3,913,701.00	5,465,320.00	2,976,643.00	3,729,411.00
Other State Revenue	8300-8599		490,116.00	(726,375.00)	2,127,841.00	1,665,072.00	2,096,735.00	2,088,924.00	1,350,706.00	4,733,994.00
Other Local Revenue	8600-8799		3,255,380.00	9,260,884.00	1,745,733.00	3,304,730.00	2,957,809.00	2,182,400.00	3,414,878.00	7,350,428.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	2,357.00	(2,357.00)	8,474.00	0.00	(8,474.00)	0.00
TOTAL RECEIPTS			17,338,676.00	(2,754,733.00)	11,709,598.00	24,502,801.00	46,446,237.00	46,944,997.00	23,407,957.00	28,494,087.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,079,974.00	5,575,533.00	4,706,966.00	4,770,134.00	6,006,822.00	6,173,320.00	5,307,167.00	5,630,711.00
Classified Salaries	2000-2999		5,947,380.00	5,922,428.00	5,648,992.00	5,786,561.00	5,862,367.00	6,297,512.00	5,948,878.00	6,598,407.00
Employee Benefits	3000-3999		4,090,719.00	4,943,148.00	5,009,254.00	4,989,878.00	5,266,272.00	5,461,616.00	5,271,266.00	6,252,511.00
Books and Supplies	4000-4999		42,320.00	305,516.00	512,221.00	437,005.00	788,236.00	750,639.00	533,479.00	1,997,307.00
Services	5000-5999		2,788,645.00	1,555,710.00	1,817,062.00	3,800,581.00	2,306,061.00	3,857,019.00	2,847,718.00	13,267,479.00
Capital Outlay	6000-6599		227,394.00	449,218.00	709,393.00	535,000.00	212,595.00	547,106.00	1,043,086.00	1,822,248.00
Other Outgo	7000-7499		0.00	(42,851,328.00)	(102,335.00)	(2,827.00)	153,766.00	(46,582.00)	21,238,908.00	3,311,163.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629		0.00	0.00	45,500.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>			<b>16,176,432.00</b>	<b>(24,099,775.00)</b>	<b>18,347,053.00</b>	<b>20,316,332.00</b>	<b>20,596,119.00</b>	<b>23,040,630.00</b>	<b>42,190,502.00</b>	<b>38,879,826.00</b>
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	25,000.00	(399.00)	(3,674,064.00)	0.00	524.00	0.00	0.00	0.00	3,673,939.00
Accounts Receivable	9200-9299	27,059,751.44	1,691,115.00	17,036,403.00	5,559,276.00	(1,025,780.00)	149,492.00	75,061.00	1,786,660.00	168,895.00
Due From Other Funds	9310	1,109,202.29	0.00	0.00	1,109,202.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		<b>28,193,953.73</b>	<b>1,690,716.00</b>	<b>13,362,339.00</b>	<b>6,668,478.00</b>	<b>(1,025,256.00)</b>	<b>149,492.00</b>	<b>75,061.00</b>	<b>1,786,660.00</b>	<b>3,842,834.00</b>
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	67,764,605.30	16,343,432.00	50,263,241.00	693,715.00	302.00	85,802.00	2,566.00	34,035.00	6,921.00
Due To Other Funds	9610	2,568,293.64	0.00	0.00	2,568,294.00	0.00	0.00	0.00	0.00	(188,521.00)
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	7,148,061.53	950,681.00	3,521,437.00	2,669,263.00	0.00	0.00	0.00	50,000.00	(76,848.00)
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		<b>77,480,960.47</b>	<b>17,294,113.00</b>	<b>53,784,678.00</b>	<b>5,931,272.00</b>	<b>302.00</b>	<b>85,802.00</b>	<b>2,566.00</b>	<b>84,035.00</b>	<b>(258,448.00)</b>
<u>Nonoperating</u>										
Suspense Clearing	9910		1,968,957.00	529,828.00	541,561.00	276,667.00	145,338.00	175,322.00	184,329.00	75,179.00
<b>TOTAL BALANCE SHEET ITEMS</b>		<b>(49,287,006.74)</b>	<b>(13,634,440.00)</b>	<b>(39,892,511.00)</b>	<b>1,278,767.00</b>	<b>(748,891.00)</b>	<b>209,028.00</b>	<b>247,817.00</b>	<b>1,886,954.00</b>	<b>4,176,461.00</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			<b>(12,472,196.00)</b>	<b>(18,547,469.00)</b>	<b>(5,358,688.00)</b>	<b>3,437,578.00</b>	<b>26,059,146.00</b>	<b>24,152,184.00</b>	<b>(16,895,591.00)</b>	<b>(6,209,278.00)</b>
<b>F. ENDING CASH (A + E)</b>			<b>135,902,322.00</b>	<b>117,354,853.00</b>	<b>111,996,165.00</b>	<b>115,433,743.00</b>	<b>141,492,889.00</b>	<b>165,645,073.00</b>	<b>148,749,482.00</b>	<b>142,540,204.00</b>
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		142,540,204.00	123,418,581.00	97,225,043.00	110,582,261.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	(176,664.00)	2,730,344.00	416,262.00	1,864,951.00	0.00		11,524,316.00	11,524,316.00
Property Taxes	8020-8079	11,512,005.00	11,106,663.00	11,025,595.00	35,700,764.00			202,670,803.00	202,670,802.00
Miscellaneous Funds	8080-8099	4,279,531.00	165,082.00	(11,273,812.00)	(11,635,803.00)			(40,377,317.00)	(40,377,317.00)
Federal Revenue	8100-8299	10,109,663.00	12,903,302.00	5,866,796.00	31,579,209.00			91,146,451.00	91,146,451.00
Other State Revenue	8300-8599	1,200,839.00	3,346,768.00	6,092,744.00	16,213,752.00			40,681,116.00	40,681,117.00
Other Local Revenue	8600-8799	7,657,737.00	3,208,306.00	8,376,969.00	12,669,476.00			65,384,730.00	65,384,730.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		34,583,111.00	33,460,465.00	20,504,554.00	86,392,349.00	0.00	0.00	371,030,099.00	371,030,099.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,754,511.00	5,878,312.00	5,725,190.00	6,549,442.00	0.00		65,158,082.00	65,158,082.00
Classified Salaries	2000-2999	6,597,249.00	6,592,513.00	6,590,723.00	7,996,623.00			75,789,633.00	75,789,634.00
Employee Benefits	3000-3999	5,956,650.00	5,993,176.00	6,413,226.00	13,404,452.00			73,052,168.00	73,052,168.00
Books and Supplies	4000-4999	4,003,851.00	2,141,207.00	2,850,642.00	5,763,400.00			20,125,823.00	20,125,823.00
Services	5000-5999	15,322,665.00	14,133,370.00	17,200,501.00	25,427,367.00			104,324,178.00	104,324,178.00
Capital Outlay	6000-6599	4,324,423.00	4,650,421.00	5,416,801.00	8,658,600.00			28,596,285.00	28,596,285.00
Other Outgo	7000-7499	11,339,073.00	3,659,122.00	3,363,131.00	45,127,388.00			45,189,479.00	45,189,478.00
Interfund Transfers Out	7600-7629	930,500.00	0.00	0.00	0.00			976,000.00	976,000.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		54,228,922.00	43,048,121.00	47,560,214.00	112,927,272.00	0.00	0.00	413,211,648.00	413,211,648.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	21,698.00	(2,252.00)	5,554.00			25,000.00	
Accounts Receivable	9200-9299	181,838.00	244,691.00	299,847.00	(13,747,666.00)			12,419,832.00	
Due From Other Funds	9310	0.00	(14,098.00)	(58,484.00)	183,812.00			1,220,432.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00			0.00	
Lease Receivable	9380	0.00	0.00	0.00	0.00			0.00	
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		181,838.00	252,291.00	239,111.00	(13,558,300.00)	0.00	0.00	13,665,264.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	16,758.00	17,223,131.00	(39,901,351.00)	(58,102,661.00)			(13,334,109.00)	
Due To Other Funds	9610	(188,521.00)	(188,521.00)	(107,420.00)	(63,126.00)			1,832,185.00	
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	9650	(76,848.00)	(76,848.00)	0.00	(327,566.00)			6,633,271.00	
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL		(248,611.00)	16,957,762.00	(40,008,771.00)	(58,493,353.00)	0.00	0.00	(4,868,653.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910	93,739.00	99,589.00	164,996.00	0.00			4,255,505.00	
TOTAL BALANCE SHEET ITEMS		524,188.00	(16,605,882.00)	40,412,878.00	44,935,053.00	0.00	0.00	22,789,422.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(19,121,623.00)	(26,193,538.00)	13,357,218.00	18,400,130.00	0.00	0.00	(19,392,127.00)	(42,181,549.00)
F. ENDING CASH (A + E)		123,418,581.00	97,225,043.00	110,582,261.00	128,982,391.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								128,982,391.00	

**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) 24,549,967.00
2. Contracted general administrative positions not paid through payroll \_\_\_\_\_
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - 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) 189,449,917.00

**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) 12.96%

**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. 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) 18,978,681.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
 (Function 7700, objects 1000-5999, minus Line B10) 6,617,742.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	58,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,519,759.97
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	27,174,182.97
9. Carry-Forward Adjustment (Part IV, Line F)	(3,316,373.62)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	23,857,809.36

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	109,033,688.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	55,803,875.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	54,525,960.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	6,477,077.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	485,803.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	2,634.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	13,168,569.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	20,458,575.00
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)	8,181,367.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	10,206,783.03
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)	295,741.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	25,113,030.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	303,753,102.03

**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)	8.95%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2024-25 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> ) (Line A10 divided by Line B19)	7.85%
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**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	27,174,182.97
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	2,422,539.14
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (12.59%) 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 (12.59%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.84%) times Part III, Line B19); zero if positive	(3,316,373.62)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(3,316,373.62)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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:	7.85%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1658186.81) is applied to the current year calculation and the remainder (\$-1658186.81) is deferred to one or more future years:	8.40%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1105457.87) is applied to the current year calculation and the remainder (\$-2210915.75) is deferred to one or more future years:	8.58%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(3,316,373.62)

Approved indirect cost rate: 12.59%  
 Highest rate used in any program: 10.84%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	193,003.00	17,106.00	8.86%
01	3010	973,665.00	98,338.00	10.10%
01	3025	1,039,527.00	104,992.00	10.10%
01	3060	4,914,260.00	496,340.00	10.10%
01	3182	496,512.00	50,147.00	10.10%
01	3183	215,443.00	21,760.00	10.10%
01	3211	827,825.00	83,611.00	10.10%
01	3212	782,378.00	79,020.00	10.10%
01	3213	1,555,039.00	158,472.00	10.19%
01	3310	1,443,107.00	125,045.00	8.66%
01	3315	56,865.00	5,117.00	9.00%
01	3327	10,477.00	943.00	9.00%
01	3345	603.00	54.00	8.96%
01	3385	739,311.00	74,670.00	10.10%
01	3395	476,059.00	42,845.00	9.00%
01	4035	49,285.00	4,978.00	10.10%
01	4127	94,483.00	9,543.00	10.10%
01	4203	119,331.00	12,053.00	10.10%
01	4204	213,895.00	21,603.00	10.10%
01	4610	167,687.00	16,936.00	10.10%
01	5210	39,874,290.00	3,964,399.00	9.94%
01	5630	161,050.00	16,266.00	10.10%
01	5632	166,152.00	16,781.00	10.10%
01	5634	69,284.00	6,998.00	10.10%
01	5810	4,223,919.00	405,757.00	9.61%
01	6054	3,178,927.00	321,072.00	10.10%
01	6128	1,070,074.00	108,093.00	10.10%
01	6266	2,272,106.00	229,483.00	10.10%
01	6318	181,653.00	18,347.00	10.10%
01	6332	9,922,797.00	1,002,203.00	10.10%
01	6387	95,610.00	9,657.00	10.10%
01	6500	82,082,511.00	7,363,034.00	8.97%
01	6510	3,264,482.00	293,803.00	9.00%
01	6515	2,152.00	217.00	10.08%
01	6520	128,329.00	12,961.00	10.10%
01	6536	389,904.00	35,148.00	9.01%
01	6680	84,101.00	8,494.00	10.10%

Second Interim  
 2022-23 Projected Year Totals  
 Exhibit A: Indirect Cost Rates Charged to Programs

01	6685	72,289.00	7,301.00	10.10%
01	6690	1,261,640.00	127,426.00	10.10%
01	6762	665,520.00	67,217.00	10.10%
01	7085	553,398.00	55,893.00	10.10%
01	7366	468,200.00	47,288.00	10.10%
01	7368	461,988.00	46,660.00	10.10%
01	7412	192,306.00	19,423.00	10.10%
01	7413	136,240.00	13,760.00	10.10%
01	7422	597,742.00	60,372.00	10.10%
01	7430	1,152,935.00	124,926.00	10.84%
01	7435	1,376,170.00	138,993.00	10.10%
01	7810	3,566,133.00	249,668.00	7.00%
01	8150	3,465,116.00	349,976.00	10.10%
01	9010	40,100,896.00	3,306,645.00	8.25%
12	5025	95,519.00	7,164.00	7.50%
12	5035	425,542.00	42,922.00	10.09%
12	5055	51,502.00	5,145.00	9.99%
12	5059	83,879.00	6,291.00	7.50%
12	5160	1,141,491.00	110,325.00	9.66%
12	5320	637,936.00	34,130.00	5.35%
12	5340	29,868.00	1,599.00	5.35%
12	5460	96,302.00	9,727.00	10.10%
12	6045	7,339.00	733.00	9.99%
12	6052	9,302.00	698.00	7.50%
12	6057	843,311.00	86,689.00	10.28%
12	6100	4,027.00	402.00	9.98%
12	6105	21,005,263.00	1,583,522.00	7.54%
12	6110	627,289.00	62,729.00	10.00%
12	6123	29,460.00	2,976.00	10.10%
12	6127	25,000.00	2,525.00	10.10%

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)		226,497.89	(1.26%)	223,645.02	0.00%	223,645.02
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	88,906,413.00	3.16%	91,712,213.00	1.56%	93,142,394.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	658,446.00	(.18%)	657,290.00	0.00%	657,290.00
4. Other Local Revenues	8600-8799	13,632,342.00	20.27%	16,395,299.00	7.32%	17,594,840.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(1,160,247.00)	56.73%	(1,818,436.00)	(4.49%)	(1,736,715.00)
6. Total (Sum lines A1 thru A5c)		102,036,954.00	4.81%	106,946,366.00	2.54%	109,657,809.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				14,897,966.00		15,144,313.00
b. Step & Column Adjustment				148,980.00		151,445.00
c. Cost-of-Living Adjustment				721,159.00		214,432.00
d. Other Adjustments				(623,792.00)		(6,700.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,897,966.00	1.65%	15,144,313.00	2.37%	15,503,490.00
2. Classified Salaries						
a. Base Salaries				31,047,178.00		35,791,506.00
b. Step & Column Adjustment				310,471.00		357,935.00
c. Cost-of-Living Adjustment				4,159,264.00		422,894.00
d. Other Adjustments				274,593.00		(44,250.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	31,047,178.00	15.28%	35,791,506.00	2.06%	36,528,085.00
3. Employee Benefits	3000-3999	20,342,482.00	8.50%	22,070,724.00	8.31%	23,903,821.00
4. Books and Supplies	4000-4999	3,343,340.00	(15.65%)	2,820,269.00	3.88%	2,929,662.00
5. Services and Other Operating Expenditures	5000-5999	14,927,716.00	(21.88%)	11,661,300.00	(2.23%)	11,401,242.00
6. Capital Outlay	6000-6999	4,696,119.00	(53.02%)	2,206,444.00	(47.51%)	1,158,139.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	42,574,203.00	(6.21%)	39,931,880.00	(3.12%)	38,687,811.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(21,792,305.00)	(32.21%)	(14,774,043.00)	(.07%)	(14,763,819.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	976,000.00	.59%	981,750.00	(100.00%)	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		111,012,699.00	4.34%	115,834,143.00	(.42%)	115,348,431.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(8,975,745.00)		(8,887,777.00)		(5,690,622.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		53,187,798.06		44,212,053.06		35,324,276.06
2. Ending Fund Balance (Sum lines C and D1)		44,212,053.06		35,324,276.06		29,633,654.06
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
d. Assigned	9780	19,272,492.00		14,439,859.00		13,228,401.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	16,528,466.00		13,734,910.00		13,428,606.00
2. Unassigned/Unappropriated	9790	8,386,095.06		7,124,507.06		2,951,647.06
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		44,212,053.06		35,324,276.06		29,633,654.06
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	16,528,466.00		13,734,910.00		13,428,606.00
c. Unassigned/Unappropriated	9790	8,386,095.06		7,124,507.06		2,951,647.06
(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				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		24,914,561.06		20,859,417.06		16,380,253.06
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d and B2d are the adjustments in certificated and classified salaries funded by multi-year one-time funding in the current year or in the 2 out years. SCCOE will be looking for alternative funding but in the event that funds are not incurred, the positions will be eliminated.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	84,911,388.00	10.10%	93,485,821.00	3.23%	96,503,431.00
2. Federal Revenues	8100-8299	91,146,451.00	(19.60%)	73,277,971.00	(1.06%)	72,497,772.00
3. Other State Revenues	8300-8599	40,022,671.00	(61.65%)	15,349,536.00	(3.27%)	14,847,557.00
4. Other Local Revenues	8600-8799	51,752,388.00	(29.50%)	36,483,429.00	(3.03%)	35,379,228.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	1,160,247.00	56.73%	1,818,436.00	(4.49%)	1,736,715.00
6. Total (Sum lines A1 thru A5c)		268,993,145.00	(18.06%)	220,415,193.00	.25%	220,964,703.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				50,260,116.00		44,766,618.00
b. Step & Column Adjustment				502,600.00		447,668.00
c. Cost-of-Living Adjustment				2,131,877.00		242,938.00
d. Other Adjustments				(8,127,975.00)		(298,639.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	50,260,116.00	(10.93%)	44,766,618.00	.88%	45,158,585.00
2. Classified Salaries						
a. Base Salaries				44,742,456.00		49,935,951.00
b. Step & Column Adjustment				447,078.00		494,359.00
c. Cost-of-Living Adjustment				8,951,228.00		572,126.00
d. Other Adjustments				(4,204,811.00)		(46,015.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	44,742,456.00	11.61%	49,935,951.00	2.04%	50,956,421.00
3. Employee Benefits	3000-3999	52,709,686.00	(.63%)	52,377,005.00	1.80%	53,317,895.00
4. Books and Supplies	4000-4999	16,782,483.00	(86.94%)	2,191,660.00	(62.67%)	818,133.00
5. Services and Other Operating Expenditures	5000-5999	89,396,462.00	(41.66%)	52,157,424.00	(.87%)	51,703,542.00
6. Capital Outlay	6000-6999	23,900,166.00	(61.61%)	9,175,500.00	(80.61%)	1,779,499.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,572,852.00	(9.99%)	4,116,166.00	(7.08%)	3,824,574.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	19,834,728.00	(35.37%)	12,818,293.00	(.08%)	12,808,069.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		302,198,949.00	(24.71%)	227,538,617.00	(3.15%)	220,366,718.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(33,205,804.00)		(7,123,424.00)		597,985.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		42,226,861.91		9,021,057.91		1,897,633.91
2. Ending Fund Balance (Sum lines C and D1)		9,021,057.91		1,897,633.91		2,495,618.91
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	9,021,058.62		1,897,633.91		2,495,618.91
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(.71)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,021,057.91		1,897,633.91		2,495,618.91
<b>E. AVAILABLE RESERVES</b>						
1.County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d and B2d are the adjustments in certificated and classified salaries funded by multi-year one-time funding in the current year or in the 2 out years. SCCOE will be looking for alternative funding but in the event that funds are not incurred, the positions will be eliminated.						

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)		226,497.89	(1.26%)	223,645.02	0.00%	223,645.02
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	173,817,801.00	6.55%	185,198,034.00	2.40%	189,645,825.00
2. Federal Revenues	8100-8299	91,146,451.00	(19.60%)	73,277,971.00	(1.06%)	72,497,772.00
3. Other State Revenues	8300-8599	40,681,117.00	(60.65%)	16,006,826.00	(3.14%)	15,504,847.00
4. Other Local Revenues	8600-8799	65,384,730.00	(19.13%)	52,878,728.00	.18%	52,974,068.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		371,030,099.00	(11.77%)	327,361,559.00	1.00%	330,622,512.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				65,158,082.00		59,910,931.00
b. Step & Column Adjustment				651,580.00		599,113.00
c. Cost-of-Living Adjustment				2,853,036.00		457,370.00
d. Other Adjustments				(8,751,767.00)		(305,339.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	65,158,082.00	(8.05%)	59,910,931.00	1.25%	60,662,075.00
2. Classified Salaries						
a. Base Salaries				75,789,634.00		85,727,457.00
b. Step & Column Adjustment				757,549.00		852,294.00
c. Cost-of-Living Adjustment				13,110,492.00		995,020.00
d. Other Adjustments				(3,930,218.00)		(90,265.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	75,789,634.00	13.11%	85,727,457.00	2.05%	87,484,506.00
3. Employee Benefits	3000-3999	73,052,168.00	1.91%	74,447,729.00	3.73%	77,221,716.00
4. Books and Supplies	4000-4999	20,125,823.00	(75.10%)	5,011,929.00	(25.22%)	3,747,795.00
5. Services and Other Operating Expenditures	5000-5999	104,324,178.00	(38.83%)	63,818,724.00	(1.12%)	63,104,784.00
6. Capital Outlay	6000-6999	28,596,285.00	(60.20%)	11,381,944.00	(74.19%)	2,937,638.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	47,147,055.00	(6.57%)	44,048,046.00	(3.49%)	42,512,385.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,957,577.00)	(.09%)	(1,955,750.00)	0.00%	(1,955,750.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	976,000.00	.59%	981,750.00	(100.00%)	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)		413,211,648.00	(16.90%)	343,372,760.00	(2.23%)	335,715,149.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(42,181,549.00)		(16,011,201.00)		(5,092,637.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		95,414,659.97		53,233,110.97		37,221,909.97
2. Ending Fund Balance (Sum lines C and D1)		53,233,110.97		37,221,909.97		32,129,272.97
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740	9,021,058.62		1,897,633.91		2,495,618.91
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
d. Assigned	9780	19,272,492.00		14,439,859.00		13,228,401.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	16,528,466.00		13,734,910.00		13,428,606.00
2. Unassigned/Unappropriated	9790	8,386,094.35		7,124,507.06		2,951,647.06
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		53,233,110.97		37,221,909.97		32,129,272.97
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	16,528,466.00		13,734,910.00		13,428,606.00
c. Unassigned/Unappropriated	9790	8,386,095.06		7,124,507.06		2,951,647.06
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.71)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		24,914,560.35		20,859,417.06		16,380,253.06
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.03%		6.07%		4.88%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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):	SELPA I, II, III, IV, VII Administrative Unit					
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)						
		79,337,678.00		79,337,678.00		79,337,678.00
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)						
		413,211,648.00		343,372,760.00		335,715,149.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		413,211,648.00		343,372,760.00		335,715,149.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		413,211,648.00		343,372,760.00		335,715,149.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		8,264,232.96		6,867,455.20		6,714,302.98
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		2,240,000.00		2,240,000.00		2,240,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		8,264,232.96		6,867,455.20		6,714,302.98
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	413,211,648.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	90,099,938.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	129,433.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	20,483,086.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	44,848,392.00
5. Interfund Transfers Out	All	9300	7600-7629	976,000.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	10,722,862.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,155,000.00
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.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				78,314,773.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				244,796,937.00
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*				435.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				562,751.58
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>		<b>Per ADA</b>	
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.)	0.00		0.00	
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)	0.00		0.00	
B. Required effort (Line A.2 times 90%)	0.00		0.00	

C. Current year expenditures (Line I.E and Line II.B)	244,796,937.00	562,751.58
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 Calculation Incomplete	
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.		
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00

Second Interim  
2022-23 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(148,895.00)	0.00	(1,957,577.00)				
Other Sources/Uses Detail					0.00	976,000.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	148,695.00	0.00	1,957,577.00	0.00				
Other Sources/Uses Detail					945,000.00	945,000.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16I FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Second Interim  
2022-23 Projected Year Totals  
SUMMARY OF INTERFUND ACTIVITIES  
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					976,000.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	200.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								

Second Interim  
 2022-23 Projected Year Totals  
 SUMMARY OF INTERFUND ACTIVITIES  
 FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	148,895.00	(148,895.00)	1,957,577.00	(1,957,577.00)	1,921,000.00	1,921,000.00		

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

**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)		
<b>County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)</b>				
Current Year (2022-23)	260.00	235.00	-9.6%	Not Met
1st Subsequent Year (2023-24)	260.00	235.00	-9.6%	Not Met
2nd Subsequent Year (2024-25)	260.00	235.00	-9.6%	Not Met
<b>District Funded County Program ADA (Form AI, Line B2g)</b>				
Current Year (2022-23)	822.87	822.87	0.0%	Met
1st Subsequent Year (2023-24)	822.87	822.87	0.0%	Met
2nd Subsequent Year (2024-25)	822.87	822.87	0.0%	Met
<b>County Operations Grant ADA (Form AI, Line B5)</b>				
Current Year (2022-23)	226,497.89	226,497.89	0.0%	Met
1st Subsequent Year (2023-24)	223,645.02	223,645.02	0.0%	Met
2nd Subsequent Year (2024-25)	223,645.02	223,645.02	0.0%	Met
<b>Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)</b>				
Current Year (2022-23)	150.00	200.00	33.3%	Not Met
1st Subsequent Year (2023-24)	150.00	200.00	33.3%	Not Met
2nd Subsequent Year (2024-25)	150.00	200.00	33.3%	Not Met

**1B. Comparison of County Office ADA to the Standard**

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

- 1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since 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, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

**Explanation:**   
(required if NOT met)

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.

Fiscal Year	LCFF Revenue		Percent Change	Status
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	First Interim (Form 01CSI, Item 2A)	Second Interim Projected Year Totals		
Current Year (2022-23)	213,587,471.00	214,195,118.00	.3%	Met
1st Subsequent Year (2023-24)	215,362,382.00	217,090,921.00	.8%	Met
2nd Subsequent Year (2024-25)	216,759,969.00	218,421,100.00	.8%	Met

**2B. Comparison of County Office LCFF Revenue to the Standard**

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

1a. STANDARD MET - LCFF revenue has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

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		
	(Form 011, Objects 1000-3999) (Form 01CSI, Item 3A)	Projected Year Totals (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2022-23)	210,556,146.00	213,999,884.00	1.6%	Met
1st Subsequent Year (2023-24)	209,505,427.00	220,086,117.00	5.1%	Not Met
2nd Subsequent Year (2024-25)	225,234,147.00	225,368,297.00	.1%	Met

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

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

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

**Explanation:**  
(required if NOT met)

The 23-24 increase is due to the inclusion of the increase in salaries and benefits for classified non-management which were not included in the first interim.

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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)</b>				
Current Year (2022-23)	77,008,133.00	91,146,451.00	18.4%	Yes
1st Subsequent Year (2023-24)	72,849,660.00	73,277,971.00	.6%	No
2nd Subsequent Year (2024-25)	71,826,117.00	72,497,772.00	.9%	No

**Explanation:** (required if Yes) The increase in federal revenues in the current year are due to the approved use of carry over for the Head Start program for approximately \$13.7M and a new grant received for the wellness program from Department of Health and Human Resources.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2022-23)	36,707,425.00	40,681,117.00	10.8%	Yes
1st Subsequent Year (2023-24)	15,831,836.00	16,006,826.00	1.1%	No
2nd Subsequent Year (2024-25)	15,772,057.00	15,504,847.00	-1.7%	No

**Explanation:** (required if Yes) The increase in the state revenue in the current year are due to the new grants received for Early Education Teacher Development Grant for \$3.5M and the Antibias Education Grant for \$2M and the additional revenues for Tobacco-Use Prevention Education Programs for \$23M, all from CDE.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2022-23)	65,749,105.00	65,384,730.00	-.6%	No
1st Subsequent Year (2023-24)	51,554,466.00	52,878,728.00	2.6%	No
2nd Subsequent Year (2024-25)	55,062,061.00	52,974,068.00	-3.8%	No

**Explanation:** (required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2022-23)	20,251,622.00	20,125,823.00	-.6%	No
1st Subsequent Year (2023-24)	4,887,827.00	5,011,929.00	2.5%	No
2nd Subsequent Year (2024-25)	3,616,177.00	3,747,795.00	3.6%	No

**Explanation:** (required if Yes)

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2022-23)	92,877,540.00	104,324,178.00	12.3%	Yes
1st Subsequent Year (2023-24)	66,882,051.00	63,818,724.00	-4.6%	No
2nd Subsequent Year (2024-25)	64,425,023.00	63,104,784.00	-2.0%	No

**Explanation:** (required if Yes) The increase of \$11.4M in the current year includes realignment of budget for 5.1M for Head Start program, 1.85M for the Emergency Assistance to Non-Public Schools, Covid funds for .8M and for new grants received after the 1st interim for approximately 3.31M for the Early Education Teacher Development grant, the Antibias Education grant and for the Wellness program.

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
<b>Total Federal, Other State, and Other Local Revenues (Section 4A)</b>				
Current Year (2022-23)	179,464,663.00	197,212,298.00	9.9%	Not Met
1st Subsequent Year (2023-24)	140,235,962.00	142,163,525.00	1.4%	Met
2nd Subsequent Year (2024-25)	142,660,235.00	140,976,687.00	-1.2%	Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)</b>				
Current Year (2022-23)	113,129,162.00	124,450,001.00	10.0%	Not Met
1st Subsequent Year (2023-24)	71,769,878.00	68,830,653.00	-4.1%	Met
2nd Subsequent Year (2024-25)	68,041,200.00	66,852,579.00	-1.7%	Met

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

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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)

The increase in federal revenues in the current year are due to the approved use of carryover for the Head Start program for approximately \$13.7M and a new grant received for the wellness program from Department of Health and Human Resources.

**Explanation:**

Other State Revenue

(linked from 4A

if NOT met)

The increase in the state revenue in the current year are due to the new grants received for Early Education Teacher Development Grant for \$3.5M and the Antibias Education Grant for \$.2M and the additional revenues for Tobacco-Use Prevention Education Programs for \$.23M, all from CDE.

**Explanation:**

Other Local Revenue

(linked from 4A

if NOT met)

- 1b. STANDARD NOT MET - Projected total operating expenditures 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 expenditures within the standard must be entered in Section 4A above and will also display in the explanation box below.

**Explanation:**

Books and Supplies

(linked from 4A

if NOT met)

**Explanation:**

Services and Other Exps

(linked from 4A

if NOT met)

The increase of \$11.4M in the current year includes realignment of budget for 5.1M for Head Start program, 1.85M for the Emergency Assistance to Non-Public Schools, Covid funds for .8M and for new grants received after the 1st interim for approximately 3.31M for the Early Education Teacher Development grant, the Antibias Education grant and for the Wellness program.

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 52066(d)(1) and 17002(d)(1).

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**Determining the County Office's Compliance with the Contribution Requirement for EC Section 17070.75 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)**

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**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	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	3,223,287.00	3,330,381.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		3,223,287.00	

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	6.0%	6.1%	4.9%
<b>County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):</b>	2.0%	2.0%	1.6%

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

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

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves? 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): SELPA I, II, III, IV, VII Administrative Unit

	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)	79,337,678.00	79,337,678.00	79,337,678.00

**6C. Calculating the County Office's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2022-23)	(8,975,745.00)	111,012,699.00	8.1%	Not Met
1st Subsequent Year (2023-24)	(8,887,777.00)	115,834,143.00	7.7%	Not Met
2nd Subsequent Year (2024-25)	(5,690,622.00)	115,348,431.00	4.9%	Not Met

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

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

- 1a. STANDARD NOT MET - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

**Explanation:** (required if NOT met) These are not deficit spending but use of fund balance. The two out years are included in the assignments.

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2022-23)	53,233,110.97	Met
1st Subsequent Year (2023-24)	37,221,909.97	Met
2nd Subsequent Year (2024-25)	32,129,272.97	Met

**7A-2. Comparison of the County Office's Ending Fund Balance to the Standard**

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

1a. STANDARD MET - Projected county school service fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

B. CASH BALANCE STANDARD: Projected county school service fund cash balance will be positive at the end of the current fiscal year.

**7B-1. Determining if the County Office's Ending Cash Balance is Positive**

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2022-23)	128,982,391.00	Met

**7B-2. Comparison of the County Office's Ending Cash Balance to the Standard**

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

1a. STANDARD MET - Projected county school service fund cash balance will be positive at the end of the current fiscal year.

**Explanation:**  
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses<sup>2</sup>:

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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	413,211,648.00	343,372,760.00	335,715,149.00
<b>County Office's Reserve Standard Percentage Level:</b>	<b>2%</b>	<b>2%</b>	<b>2%</b>

8A. Calculating the County Office's Reserve Standard

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	413,211,648.00	343,372,760.00	335,715,149.00
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)	413,211,648.00	343,372,760.00	335,715,149.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	8,264,232.96	6,867,455.20	6,714,302.98
6. Reserve Standard - by Amount (From percentage level chart above)	2,240,000.00	2,240,000.00	2,240,000.00
7. <b>County Office's Reserve Standard (Greater of Line A5 or Line A6)</b>	<b>8,264,232.96</b>	<b>6,867,455.20</b>	<b>6,714,302.98</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	16,528,466.00	13,734,910.00	13,428,606.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	8,386,095.06	7,124,507.06	2,951,647.06
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)	(.71)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. County Office's Available Reserve Amount (Lines B1 thru B7)	24,914,560.35	20,859,417.06	16,380,253.06
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	6.03%	6.07%	4.88%
<b>County Office's Reserve Standard</b> (Section 8A, Line 7):	<b>8,264,232.96</b>	<b>6,867,455.20</b>	<b>6,714,302.98</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

**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) No

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

1a. Does your county office have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)? No

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

**S5. Contributions**

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2022-23)	(2,086,130.00)	(2,074,828.00)	-.5%	(11,302.00)	Met
1st Subsequent Year (2023-24)	(2,328,415.00)	(2,314,445.00)	-.6%	(13,970.00)	Met
2nd Subsequent Year (2024-25)	(2,221,320.00)	(2,238,431.00)	.8%	17,111.00	Met
<b>1b. Transfers In, County School Service Fund *</b>					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, County School Service Fund *</b>					
Current Year (2022-23)	976,000.00	976,000.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	981,750.00	981,750.00	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. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

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

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

DATA ENTRY: If 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
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b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?

No
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2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	2	FD 01 Unrestricted Balance Object Code 9790	FD 560 Object Code 7439	1,820,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		2021-22 Form Debt		9,981,292

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2022
<b>TOTAL:</b>				<b>11,801,292</b>

Type of Commitment (continued):	Prior Year (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation	983,500	976,000	981,750	0
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
<b>Total Annual Payments:</b>	<b>983,500</b>	<b>976,000</b>	<b>981,750</b>	<b>0</b>
<b>Has total annual payment increased over prior year (2021-22)</b>		<b>No</b>	<b>No</b>	<b>No</b>

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

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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)

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

Identify any changes in estimates for unfunded liabilities since 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)

Yes

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

No

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

No

2 OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	16,484,104.00	15,882,415.00
b. OPEB plan(s) fiduciary net position (if applicable)	25,479,859.00	29,879,437.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	(8,995,755.00)	(13,997,022.00)
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2021	Jun 30, 2022

3 OPEB Contributions

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

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

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

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

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

Current Year (2022-23)	586,708.00	535,051.00
1st Subsequent Year (2023-24)	670,800.00	555,008.00
2nd Subsequent Year (2024-25)	705,409.00	617,108.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)	153.00	54.00
1st Subsequent Year (2023-24)	153.00	54.00
2nd Subsequent Year (2024-25)	153.00	54.00

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. 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
a. Accrued liability for self-insurance programs	12,931,099.00	12,931,099.00
b. Unfunded liability for self-insurance programs	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
a. Required contribution (funding) for self-insurance programs		
Current Year (2022-23)	8,916,933.00	8,916,933.00
1st Subsequent Year (2023-24)	8,916,933.00	8,916,933.00
2nd Subsequent Year (2024-25)	8,916,933.00	8,916,933.00

b. Amount contributed (funded) for self-insurance programs  
Current Year (2022-23)  
1st Subsequent Year (2023-24)  
2nd Subsequent Year (2024-25)

b. Amount contributed (funded) for self-insurance programs		
Current Year (2022-23)	8,916,933.00	8,916,933.00
1st Subsequent Year (2023-24)	8,916,933.00	8,916,933.00
2nd Subsequent Year (2024-25)	8,916,933.00	8,916,933.00

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	338.1	347.1	347.1	347.1

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)?

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year

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or

**Multiyear Agreement**

Total cost of salary settlement

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

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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

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

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

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

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2. Total cost of H&W benefits

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3. Percent of H&W cost paid by employer

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

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**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?

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

If Yes, explain the nature of the new costs:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<b>Certificated (Non-management) Step and Column Adjustments</b>			
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)
<b>Certificated (Non-management) Attrition (layoffs and retirements)</b>			
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?			

**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.):

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**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?

If Yes, complete number of FTEs, then skip to section S8C.  
If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	985,8	1,010,9	1,010,9	1,010,9

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.

Yes

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since First Interim Projections

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

Mar 09, 2023

3. Period covered by the agreement:

Begin Date: Sep 01, 2022

End Date: Aug 31, 2025

4. Salary settlement:

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

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

Yes	Yes	Yes
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**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")

	9,033,452	17,585,267	18,857,658
10%	5%	TBD	

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

A combination of restricted and unrestricted funding sources will be utilized to support the multi-year 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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)

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

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Yes	Yes	Yes
4,662,309	5,665,672	6,072,254
100.0%	100.0%	100.0%
25.0%	2.0%	2.0%

**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?

No

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

If Yes, explain the nature of the new costs:

**Classified (Non-management) Step and Column Adjustments**

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- 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
623,924	630,163	636,465
1.0%	1.0%	1.0%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
<b>Classified (Non-management) Attrition (layoffs and retirements)</b>			
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

**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.):

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**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.

n/a
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**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	200.6	232.7	232.7	

Data must be entered for all years.

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.

n/a
-----

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

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Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

4. Amount included for any tentative salary schedule increases

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**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- 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)

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- 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)

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year


S9.

**Status of Other Funds**

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

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

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

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

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

- |  |                                  |
|--|----------------------------------|
| <b>A1.</b> 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)                   | <input type="text" value="No"/>  |
| <b>A2.</b> Is the system of personnel position control independent from the payroll system?  | <input type="text" value="Yes"/> |
| <b>A3.</b> Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?   | <input type="text" value="Yes"/> |
| <b>A4.</b> Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?  | <input type="text" value="No"/>  |
| <b>A5.</b> 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? | <input type="text" value="Yes"/> |
| <b>A6.</b> Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?  | <input type="text" value="No"/>  |
| <b>A7.</b> Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)   | <input type="text" value="No"/>  |
| <b>A8.</b> Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?   | <input type="text" value="No"/>  |

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

**Comments:**  
(optional)

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End of County Office Second Interim Criteria and Standards Review

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Second Interim  
Original Budget 2022-23  
**Technical Review Checks**  
Phase - All  
Display - Exceptions Only

Santa Clara County Office of Education

Santa Clara County

Following is a chart of the various types of technical review checks and related requirements:

**F - Fatal** (Data must be corrected; an explanation is not allowed)

**W/WC - Warning/Warning with Calculation** (If data are not correct, correct the data; if data are correct an explanation is required)

**O - Informational** (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

**IMPORT CHECKS**

**GENERAL LEDGER CHECKS**

**EFB-POSITIVE - (Warning)** - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

**Exception**

FUND	RESOURCE	NEG. EFB
10	0000	(\$224,267.00)
Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools. In this case it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the CountyTreasuryresulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY22-23, thus clearing the negative balance in the fund.		
Total of negative resource balances for Fund 10		
		(\$224,267.00)
12	9010	(\$71,095.00)
Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools. In this case it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the CountyTreasuryresulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY22-23, thus clearing the negative balance in the fund.		
Total of negative resource balances for Fund 12		
		(\$71,095.00)
67	9010	(\$844,148.00)
Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools. In this case it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the CountyTreasuryresulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY22-23, thus clearing the negative balance in the fund.		
Total of negative resource balances for Fund 67		
		(\$844,148.00)

**OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund:

**Exception**

FUND	RESOURCE	OBJECT	VALUE
10	0000	9790	(\$224,267.00)
Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools. In this case it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the CountyTreasuryresulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY22-23, thus clearing the negative balance in the fund.			
12	9010	9790	(\$71,095.00)
Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools. In this case it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasuryresulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY22-23, thus clearing the negative balance in the fund.			

**OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund:

**Exception**

<b>FUND</b>	<b>RESOURCE</b>	<b>OBJECT</b>	<b>VALUE</b>
67	9010	9790	(\$844,148.00)

Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools. In this case it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the CountyTreasuryresulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY22-23, thus clearing the negative balance in the fund.

**SUPPLEMENTAL CHECKS**

**EXPORT VALIDATION CHECKS**

Second Interim  
Board Approved Operating Budget 2022-23  
**Technical Review Checks**

Phase - All  
Display - Exceptions Only

Santa Clara County Office of Education

Santa Clara County

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**IMPORT CHECKS**

**GENERAL LEDGER CHECKS**

**EFB-POSITIVE - (Warning)** - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

**Exception**

FUND	RESOURCE	NEG. EFB
10	0000	(\$224,267.00)
Explanation: As a result of GA5831 we now have to report all investments held by governmental external investment pools. In this case it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the CountyTreasuryresulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY22-23, thus clearing the negative balance in the fund.		
Total of negative resource balances for Fund 10		(\$224,267.00)
12	9010	(\$71,095.00)
Explanation: As a result of GASB31 we now haw to report all investments held by governmental external instwment pools. In this case it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the CountyTreasuryresulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY22-23, thus clearing the negative balance in the fund.		
Total of negative resource balances for Fund 12		(\$71,095.00)
67	9010	(\$844,148.00)
Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools. In this case it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the CountyTreasuryresulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY22-23, thus clearing the negative balance in the fund.		
Total of negative resource balances for Fund 67		(\$844,148.00)

**OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund:

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10	0000	9790	(\$224,267.00)
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12	6057	8590	(\$15,000.00)
Explanation: The accounts receivable (AR) was set-up in FD 120 in 21-22. However, these funds should be in FD 123. Contribution from one fund to another was made to transfer the funds, however, the grant award was 15,000 less than the AR recognized in 21-22, thus a reduction in OB 8590			
12	9010	9790	(\$71,095.00)

**OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund:

**Exception**

<b>FUND</b>	<b>RESOURCE</b>	<b>OBJECT</b>	<b>VALUE</b>
Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools. In this case it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY22-23, thus clearing the negative balance in the fund.			
67	9010	9790	(\$844,148.00)

Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools. In this case it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY22-23, thus clearing the negative balance in the fund.

**SUPPLEMENTAL CHECKS**

**EXPORT VALIDATION CHECKS**

Second Interim  
 Projected Totals 2022-23  
**Technical Review Checks**  
 Phase - All  
 Display - Exceptions Only

Santa Clara County Office of Education

Santa Clara County

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**IMPORT CHECKS**

**GENERAL LEDGER CHECKS**

**EFB-POSITIVE - (Warning)** - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CSI and Form MYPI, which can negatively affect the criteria and standards.

**Exception**

FUND	RESOURCE	NEG. EFB
10	0000	(\$224,267.00)
Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools. In this case it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the CountyTreasuryresulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY22-23, thus clearing the negative balance in the fund.		
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12	6057	8590	(\$15,000.00)

**OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund:

**Exception**

<b>FUND</b>	<b>RESOURCE</b>	<b>OBJECT</b>	<b>VALUE</b>
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Explanation: The accounts receivable (AR) was set-up in FD 120 in 21-22 but should be in FD 123. Contribution from one fund to another was made to transfer the funds, however, CDE reallocated the apportionment from 945K to 930K which is 15K less than the AR recognized in 21-22.

12	9010	9790	(\$71,095.00)
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Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools. In this case it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY22-23, thus clearing the negative balance in the fund.

67	9010	9790	(\$844,148.00)
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Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools. In this case it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY22-23, thus clearing the negative balance in the fund.

**SUPPLEMENTAL CHECKS**

**EXPORT VALIDATION CHECKS**

Second Interim  
Actuals to Date 2022-23  
**Technical Review Checks**  
Phase - All  
Display - Exceptions Only

**Santa Clara County Office of Education**

**Santa Clara County**

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## **IMPORT CHECKS**

## **GENERAL LEDGER CHECKS**

## **SUPPLEMENTAL CHECKS**

## **EXPORT VALIDATION CHECKS**