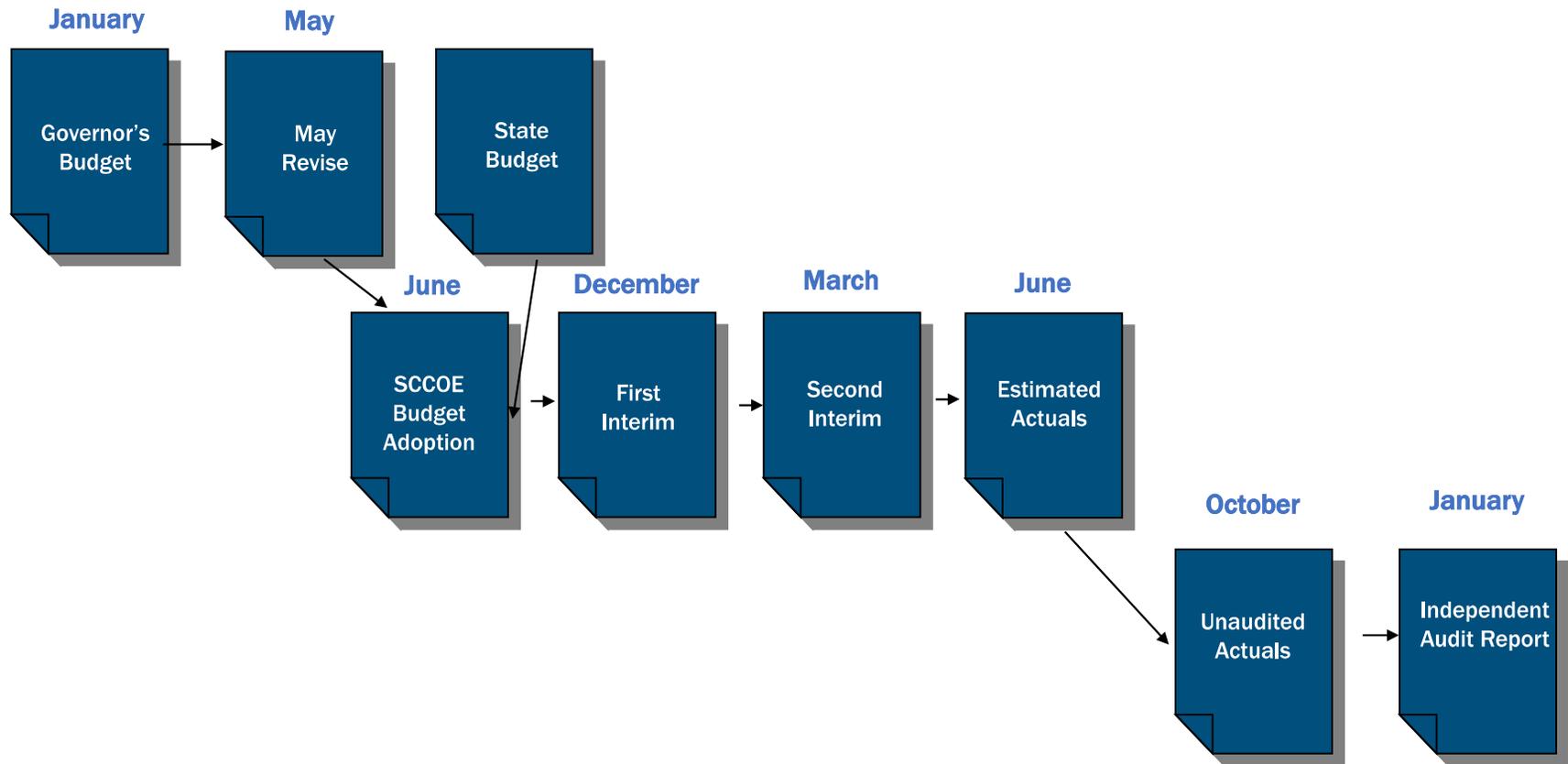


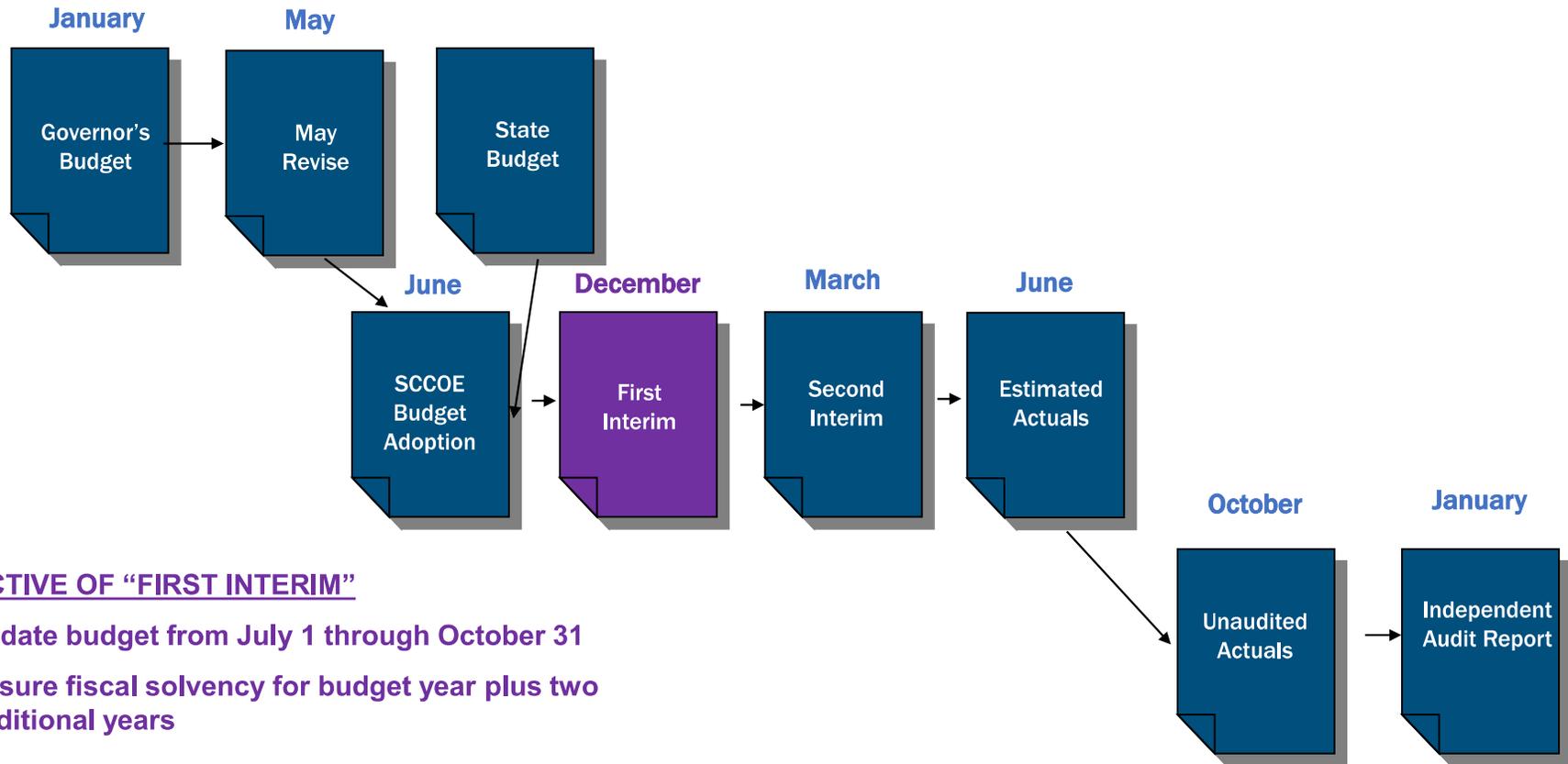
County School Services Fund Budget
2022-23 First Interim Report
Internal Business Services

December 14, 2022

BUDGETING AND FINANCIAL REPORTING A TWO-YEAR PROCESS



BUDGETING AND FINANCIAL REPORTING A TWO-YEAR PROCESS

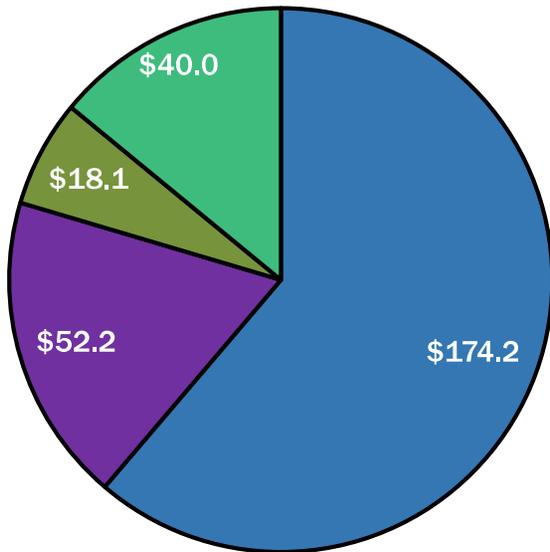


OBJECTIVE OF "FIRST INTERIM"

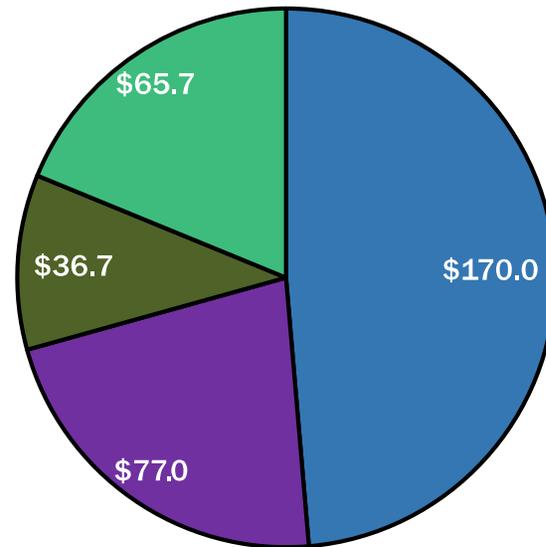
- Update budget from July 1 through October 31
- Ensure fiscal solvency for budget year plus two additional years

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

**Adopted Budget
\$284.5M**



**First Interim
\$349.4M**



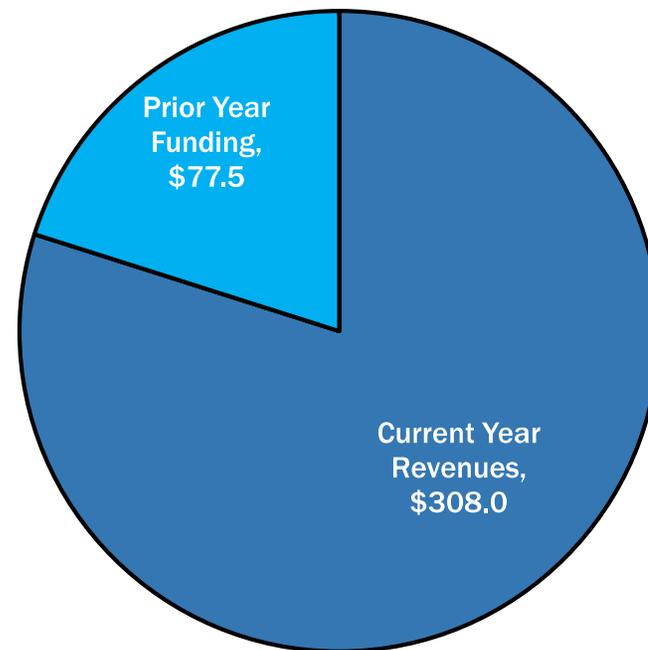
- LCFF and State Aid
- Federal
- State
- Local

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

Summary of Funding

\$308.0M Current Year Revenues \$77.5M Prior Year Funding
\$385.5M Total Funding Budgeted

First Interim Funding Sources



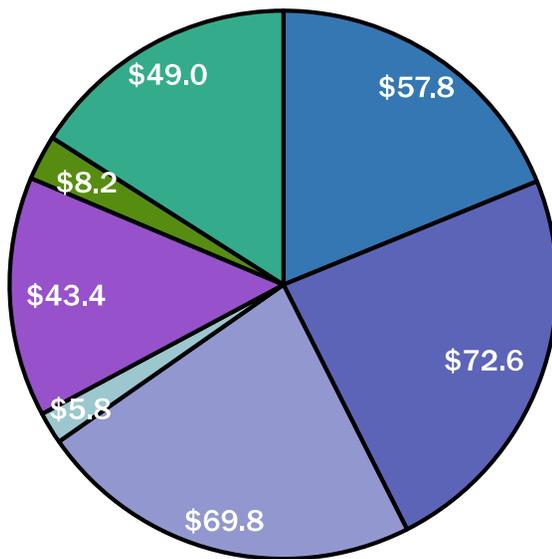
First Interim

Revenue Changes from Adopted Budget

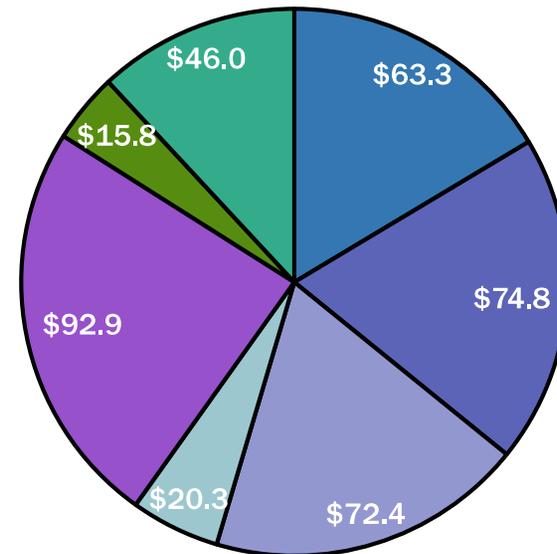
Description	Increase / (Decrease)
Increase in LCCF Sources (Special Education Program)	(\$4,250,613)
Increase in Federal Revenue (Emergency Assistance to Non-Public Schools, Head Start Program, carryover from FY 2022-23 for COVID and other funding)	\$24,758,465
Increase in State Revenue (CA Community Schools Partnership Program, Classified School Employees Teacher Credentialing Program, Learning Recovery Emergency Block Grant, Arts, Music and Instructional Materials Discretionary Block Grant)	\$18,632,258
Increase in Other Local Revenues (CA Collaborative for Learning Acceleration Grant, Family Health Plan for Student Behavioral Health Initiative Program, Blue Cross of CA Partnership Plan, Special Education Program and carryover from FY 2022-23)	\$25,760,773

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

**Budget Adoption
\$306.6M**



**First Interim
\$385.5M**



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

First Interim

Expenditure Changes from Adopted Budget

Description	Increase / (Decrease)
Certificated Salaries	\$5,486,473
Classified Salaries	\$2,258,157
Employee Benefits	\$2,567,056
Books/Supplies	\$14,480,301
Services and Other Operating	\$49,502,636
Capital Outlay	\$7,580,944
Other Outgo	(\$2,964,717)

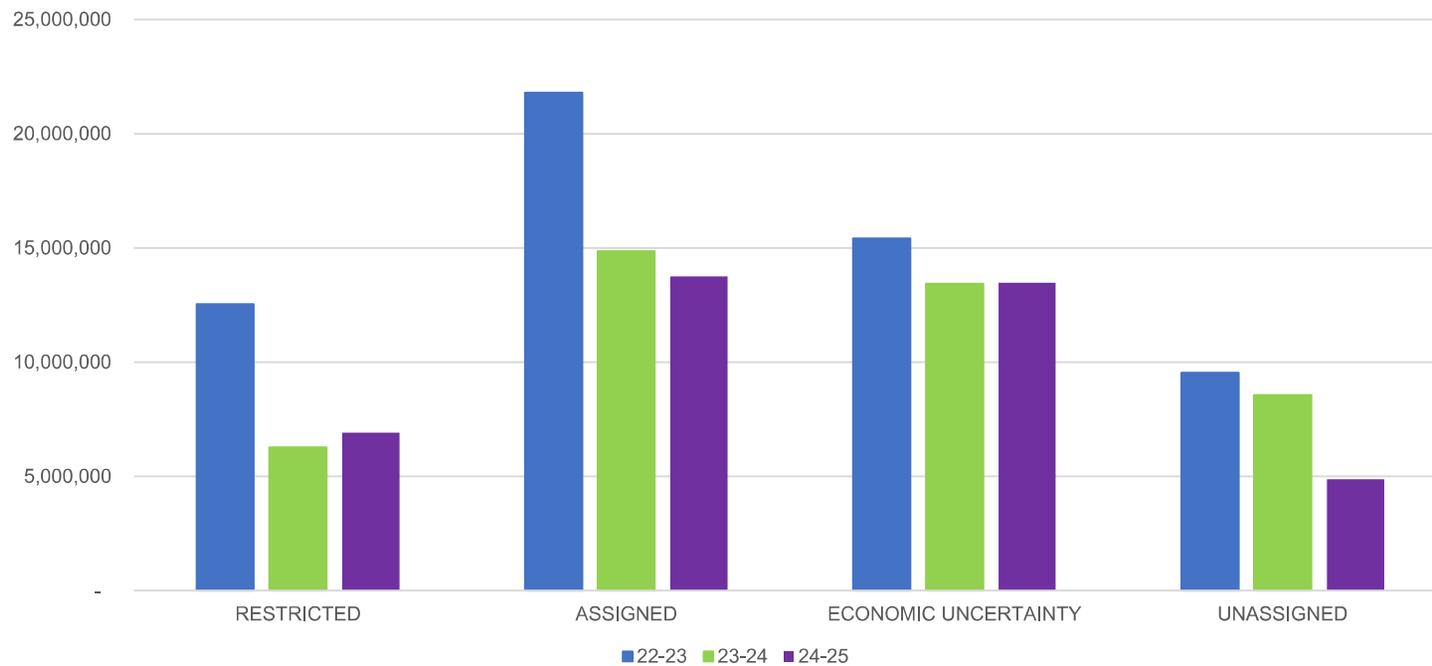
2022-23 Estimated Return of Local Property Taxes

- Estimated local property taxes to be returned to the state for 2022-23 is \$42.3M, for 2023-24 is \$40.5M and for 2024-25 is \$39.2M. 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	\$42,599,979
2022-23 (estimate)	\$42,324,815

*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 is committed to continue to secure 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
FIRST INTERIM
FINANCIAL
REPORT

Through October 31, 2022

Presented on
December 14, 2022

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

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

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

Background: Why we do a First and Second Interim?

Assembly Bill 1200 (AB1200) was created to ensure that local educational agencies (LEAs) in California were prepared to meet their financial obligations. This legislation emphasized fiscal procedures, standards, and accountability. California LEAs are required to do multiple year budget projections and interim financial reports throughout the year.

Education Code Section 1240 requiring that county offices submit two reports to the County Board during each fiscal year as information. 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 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. However, 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 we offer and face fiscal challenges and limitations. Additionally, we note that declining enrollment trends adversely impact both the SCCOE and its districts.

Through partnership, advocacy, and the hard work and expertise of staff, we have been awarded grants and contracts for key initiatives such as: Emergency Assistance to Non-Public Schools (EANS) to assist in the facilitation of providing learning loss mitigation services to Non-Public Schools, Santa Clara Family Health Plan (SCFHP) for needs assessment and implementation of targeted behavioral health services and addressing health inequities, School Behavioral Health Incentive Program (SBHIP) to address behavioral health access barriers and other important initiatives that align with SCCOE priorities and our core principles.

- Expansion of the Community Schools Partnership Program throughout the County of Santa Clara to address the academic and mental health and wellness of students through supplemental instruction, student supports, wellness centers and learning acceleration.

Highlights for First 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 \$29.6 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

INTRODUCTION

Education Code Section 1240(l)(1)(A)(B) requires two reports during the fiscal year be submitted 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 updated projections for the balance of the year. The second report shall cover the period ending January 31, and updated 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 October 31, 2022 and is referred to as the First 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 First 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 the First Interim, the SCCOE is projecting a total Ending Fund Balance of approximately \$59.3 million. Of this amount, \$15.4 million is for Economic Uncertainty (2% is mandated by the State and an additional 2% per Board Policy #3100). Another \$34.3 million is assigned for specific purposes. The remaining unassigned amount is approximately \$9.5 million.

**FIRST 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	5.38%
2024-25	4.02%

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 \$52,598 in 2023-24 and \$41,417 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	110
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	100
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 50 Probation Referred and 150 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	50
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 First Interim	2023-24 Estimated	2024-25 Estimated
County Community Schools	\$618,475	\$575,435	\$504,177
Juvenile Court Schools	\$2,291,234	\$2,279,658	\$2,229,541
Total Alternative Education	\$2,909,709	\$2,855,093	\$2,733,718
Opportunity Youth Academy Charter	\$1,305,021	\$1,277,735	\$1,268,101

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 First Interim	2023-24 Estimated	2024-25 Estimated
County Community Schools	\$2,957,179	\$3,067,587	\$3,154,522
Juvenile Court Schools	\$2,101,898	\$2,214,980	\$2,304,022
Total Alternative Education	\$5,059,077	\$5,282,567	\$5,458,544
Opportunity Youth Academy Charter	\$2,847,329	\$2,897,515	\$2,937,030

- 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 each year in FY 2022-23 and FY 2023-24 and at \$5M in FY 2024-25. There is no change from the adopted budget.
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.

COVID Funding Source	2022-23 First Interim
ESSER II - CRRSAA	1,001,499
ELO – Expanded Learning Opportunities	787,218
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
Total	\$8,520,935

*Learning Recovery Emergency Block Grant is a new one-time, multi-year (FY 23 – FY 28) funding to assist with long-term recovery from COVID-19. The funds will help support academic learning recovery, and staff and pupil social and emotional well-being.

13. SCCOE continues to identify new revenue streams to support essential areas of work with the addition of approximately \$40.5M in grant and contract funds received after budget adoption and as of first interim:

Grant/Contract	Estimated Revenues
Emergency Assistance to Non-Public Schools (EANS)	\$ 10,959,968
California Community Schools Partnership Program (CCSPP) Implementation grant from California Department of Education (CDE)	10,925,000
California Collaboration for Learning Acceleration (CCLA) contract with Marin County Office of Education	4,670,144
Student Behavioral Health Incentive Program (SBHIP) Memorandum of Understanding (MOU) with the Santa Clara Family Health Plan (SCFHP)	4,300,346
School Behavioral Health Incentive Program (SBHIP) MOU with Blue Cross of California Partnership Plan	2,233,504
Learning Recovery Emergency Block Grant	1,515,163
California Classified School Employees Teacher Credentialing Program (CSETCP) grant	1,200,000
Youth Health & Wellness Services	800,000
Arts, Music, and Instructional Materials Discretionary Block Grant from CDE	732,737
Workforce Development funding from the California Department of Public Health	562,929
Lead Local Educational Agency (LEA) Medi-Cal Billing Option Program Specialist grant from CDE	500,000
K-12 Pathway Coordinator Round 4 sub-agreement with the Cabrillo Community College District	390,000
Artspiration countywide arts education initiative grant from The William and Flora Hewlett Foundation	375,000
Foster Youth Support Services contract with the County of Santa Clara - Social Services Agency	187,017
Alia contract (Trauma Competency Training) from the County of Santa Clara Social Services Agency	175,840
Early Care & Education (ECE) Workforce Development contract from the City of San Jose	150,000
California Integrated Supports Project (CA-ISP) SUMS Partner Entity Region 4 MOU with Placer County Office of Education	150,000
CA-ISP SUMS Partner Entity Region 5 MOU with Placer County Office of Education	150,000

Grant/Contract	Estimated Revenues
ArtsEdConnect grant (year 3) from Silicon Valley Creates	112,213
Education Management Program (EMP) agreement with the County of Santa Clara	110,035
Youth Wellness Centers grant from the David and Lucile Packard Foundation	100,000
Student and Professional Learning to Advance Stewardship for H2O! (SPLASH!) grant from NOAA California Bay Watershed Education and Training (BWET)	99,900
Silicon Valley Community Foundation (SVCF) to support the Steps to Success Campaign	50,000
Silicon Valley Community Foundation (SVCF) grant to support the Local Early Education Planning Council (LPC) of Santa Clara County 2023 Child Care Needs Assessment	37,000
Silicon Valley Community Foundation (SVCF) to support the development of the Ways to Equity Playbook for Early Learning	25,000
California County Superintendents Educational Services Association (CCSESA) Statewide Arts Initiative 2022-23 Hewlett funding	12,000
CTE / College Readiness grant award from ECMC Foundation	10,000
Dyslexia Grant to Preparation Programs	7,000
Multi-Tiered System of Support (MTSS) from training services provided to Union School District	1,000
TOTAL	\$ 40,541,796

Expenditure Assumptions

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

Salary Increase	FY 20-21 3% Salary Increase	FY 21-22 2% Salary Increase	FY 22-23 Salary Increase (Subject to Negotiations)	
Certificated non-management	Effective July 1, 2020	Effective July 1, 2021	Effective July 1, 2022	10%
Classified non-management	Effective September 1, 2020	Effective September 1, 2021	Effective September 1, 2022	TBD
Management	Effective September 1, 2020	Effective September 1, 2021	Effective September 1, 2022	10%

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 July 1, 2020, Paraeducator hours were increased from 5.5 to 6 hours, which made them eligible to receive full-time employee benefits.
- Effective October 1, 2021, the SCCOE Employer contribution amount increased 5% to \$1,275 per full-time employee.
- Effective October 1, 2022, the SCCOE Employer contribution amount increased 24.5% 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
2019-20	\$1,146	\$13,752	\$75	\$900	7%
2020-21	\$1,214	\$14,577	\$68	\$825	6%
2021-22	\$1,275	\$15,306	\$61	\$729	5%
2022-23	\$1,588	\$19,056	\$313	\$3,756	24.5%

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 adopted 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 25.20% in FY 2023-24 and at 24.60% in FY 2024-25. The same assumptions were used for the adopted budget. 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 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%. 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 \$3.2M for FY 2022-23 and an estimated \$3.39M for each year in 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 is 10.10%. Based on the 2021-22 Unaudited Actuals, the ICR rate for FY 2023-24 will be 11.84%. The indirect cost rates (ICR) for FY 2022-23 and multiyear projections are as follows:

Program	2022-23 Indirect Cost Rate %	2023-24 Proposed Indirect Cost Rate %	2024-25 Proposed Indirect Cost Rate %
All Programs except programs listed below:	10.10%	10.10%	10.10%
Child Development* (Fund 120)	7.50%	7.50%	7.50%
Child Nutrition*	5.35%	5.35%	5.35%
Head Start*	9.82%	9.82%	9.82%
Special Education** (Fund 820, 950)	9.00%	8.5%	8.5%

*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 \$42.3M. The estimated taxes to return in the subsequent years are \$40.5M in FY 2023-24 and \$ \$39.2M in FY 2024-25.

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	\$ 42,599,979
2022-23 estimate	\$ 42,324,815
Total	\$ 279,425,454

*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 2022 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 First 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
Total	\$ 1,606,136

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

Budgeted Expenditures	2022-23 First Interim
Administrative Assistant - Classified	\$119,080
Director - Classified	173,782
Other Management - Classified	120,516
Other Specialists/Technicians	255,408
Employee Benefits	331,172
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
Total	\$1,098,806

*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 \$15,420,501 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's 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 FIRST INTERIM BUDGET

	Adopted Budget 07/01/2022 (A)	First Interim Budget 10/31/2022 (B)	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$87,267,793	\$ 88,298,766	\$ 1,030,973
Federal Revenues	-	-	-
Other State Revenues	644,879	657,290	12,411
Local Revenues	12,487,063	13,222,322	735,259
TOTAL REVENUES	100,399,735	102,178,378	1,778,643
B) EXPENDITURES			
Certificated Salaries	13,821,106	14,547,641	726,535
Classified Salaries	29,718,768	30,189,016	470,248
Employee Benefits	19,419,744	19,790,201	370,457
Books and Supplies	2,483,889	3,129,421	645,532
Services and Operating Expenses	12,610,405	14,694,198	2,083,793
Capital Outlay	1,522,317	2,864,201	1,341,884
Other Outgo	44,355,788	42,324,815	(2,030,973)
Direct Support/Indirect Costs	(14,409,258)	(21,072,589)	(6,663,331)
TOTAL EXPENDITURES	109,522,759	106,466,904	(3,055,855)
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(9,123,024)	(4,288,526)	4,834,498
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer Out	976,000	976,000	-
Contributions	(1,152,970)	(1,171,549)	(18,579)
TOTAL OTHER FINANCING SOURCES/USES	(2,128,970)	(2,147,549)	(18,579)
E) NET INCREASE (DECREASE) IN FUND BALANCE	(11,251,994)	(6,436,075)	4,815,919
F) BEGINNING FUND BALANCE	53,187,798	53,187,798	-
G) ENDING FUND BALANCE	\$ 41,935,804	\$ 46,751,723	\$ 9,704,553

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

	Adopted Budget 07/01/2022 (A)	First Interim Budget 10/31/2022 (B)	Increase/ (Decrease) (C = B - A)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Designated for:			
Revolving Cash	\$ 25,000	\$ 25,000	\$ -
b) Restricted	-	-	-
c) Committed	-	-	-
d) Assigned			
Board Designation (Legal)	176,000	176,000	-
Deferred Maintenance	2,053,399	1,048,305	(1,005,094)
Facilities	2,220,649	4,368,261	2,147,612
Technology & Data Services	11,057,595	8,214,063	(2,843,532)
Vacation Liability	3,824,201	3,824,201	-
Salary Increase	-	4,140,316	4,140,316
Carryover Unspent Funds	4,725,872	-	(4,725,872)
Total Designations	\$ 24,082,716	21,796,146	(2,286,570)
b) Reserve:			
State Mandated Reserve	6,132,034	7,710,251	1,578,218
Board Maintained Reserve	6,132,033	7,710,251	1,578,218
Undesignated Reserve	5,589,021	9,535,075	3,946,054
Total Reserve (\$)	17,853,088	24,955,577	7,102,489
Total Reserve (%)	5.82%	6.47%	0.65%
ENDING FUND BALANCE (a + b)	\$ 41,935,804	\$ 46,751,723	\$ 4,815,919

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

	Adopted Budget 07/01/2022 (A)	First Interim Budget 10/31/2022 (B)	Increase/ (Decrease) (C = B - A)
A) LCFF SOURCES			
State Aid	\$9,803,696	\$ 10,834,669	1,030,973
Education Protection Account (EPA)	82,000	82,000	-
Property Taxes	203,330,246	203,330,246	-
Property Taxes Transfer SELPA	(125,948,149)	(125,948,149)	-
TOTAL LCFF SOURCES	87,267,793	88,298,766	1,030,973
B) FEDERAL REVENUES			
All Other Federal Revenue	-	-	-
TOTAL FEDERAL REVENUES	-	-	-
C) STATE REVENUES			
Mandated Cost Block Grant & Reimbursement	380,278	380,278	-
State Lottery Revenue	181,601	194,012	12,411
All Other State Revenue	83,000	83,000	-
TOTAL STATE REVENUES	644,879	657,290	12,411
D) LOCAL REVENUES			
Interest Income	936,241	936,241	-
Interagency Services	5,876,644	6,096,903	220,259
Tuition	400,000	905,000	505,000
All Other Fees & Contract	2,284,389	2,284,389	-
All Other Sales	170,000	170,000	-
All Other Local Revenues	2,819,789	2,829,789	10,000
TOTAL LOCAL REVENUES	12,487,063	13,222,322	735,259
TOTAL UNRESTRICTED GENERAL PURPOSE REVENUES	\$ 100,399,735	\$ 102,178,378	\$ 1,778,643

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

	Adopted Budget 07/01/2022 (A)	First Interim Budget 10/31/2022 (B)	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$86,913,038	\$ 81,631,452	\$ (5,281,586)
Federal Revenues	52,249,668	77,008,133	24,758,465
Other State Revenues	17,430,288	36,050,135	18,619,847
Local Revenues	27,501,269	52,526,783	25,025,514
TOTAL REVENUES	184,094,263	247,216,503	63,122,240
B) EXPENDITURES			
Certificated Salaries	43,971,679	48,731,617	4,759,938
Classified Salaries	42,885,287	44,673,196	1,787,909
Employee Benefits	50,427,876	52,624,475	2,196,599
Books and Supplies	3,287,432	17,122,201	13,834,769
Services and Operating Expenses	30,764,499	78,183,342	47,418,843
Capital Outlay	6,655,893	12,894,953	6,239,060
Other Outgo	4,410,118	4,657,688	247,570
Direct Support/Indirect Costs	13,700,122	19,182,139	5,482,017
TOTAL EXPENDITURES	196,102,906	278,069,611	81,966,705
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(12,008,643)	(30,853,108)	(18,844,465)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer out	-	-	-
Transfers In	-	-	-
Contributions/Flexibility Transfers	1,152,970	1,171,549	18,579
TOTAL OTHER FINANCING SOURCES/USES	1,152,970	1,171,549	18,579
E) NET INCREASE (DECREASE) IN FUND BALANCE	(10,855,673)	(29,681,559)	(18,825,886)
F) BEGINNING FUND BALANCE	42,226,862	42,226,862	-
G) ENDING FUND BALANCE	31,371,189	12,545,303	(18,825,886)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Assigned for:			
All Others	-	-	-
Total Assignments	-	-	-
b) Restricted:			
Carryover of Unspent Funds	31,371,189	12,545,303	(18,825,886)
ENDING FUND BALANCE (A + B)	\$ 31,371,189	\$ 12,545,303	\$ (18,825,886)

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

	Adopted Budget 07/01/2022 (A)	First Interim Budget 10/31/2022 (B)	Increase/ (Decrease) (C = B - A)
A) LCFF SOURCES			
Special Education Property Tax Transfer	\$86,913,038	81,631,452	(5,281,586)
TOTAL LCFF SOURCES	86,913,038	81,631,452	(5,281,586)
B) FEDERAL REVENUES			
Special Ed IDEA -Basic	2,182,618	2,120,112	(62,506)
Special Ed IDEA -Preschool	65,875	-	(65,875)
Special Ed Discretionary Grants	22,590	604,133	581,543
Special Ed Preschool Staff Development	692	-	(692)
Special Ed IDEA Early Intervention	813,981	-	(813,981)
Special Education Alt Dispute Resolution	164,100	-	(164,100)
Head Start Program	29,234,306	29,514,043	279,737
Early Head Start	4,904,622	13,625,581	8,720,959
Early Start Part C	-	813,981	813,981
National Science Foundation Grant	-	780,199	780,199
Title I: Part A	893,832	960,043	66,211
Title I: Part D Delinquent	674,969	1,056,135	381,166
Title I: Migrant Education	8,489,812	8,366,301	(123,511)
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	272,720	466,741	194,021
CPIN - SCOE Contract	238,000	238,000	-
ESSA: CSI	642,994	783,862	140,868
ESSER	3,325,952	5,194,015	1,868,063
Title II: Part A Teacher Quality	37,038	54,263	17,225
Title III: Limited English Proficiency	69,264	100,043	30,779
Title III: Technical Assistance	150,957	249,426	98,469
Title III: OYA	-	31,341	31,341
Title IV: Student Support	65,346	104,026	38,680
TOTAL FEDERAL REVENUES	52,249,668	77,008,133	24,758,465
C) STATE REVENUES			
Special Education Charter School	533,138	698,538	165,400
Special Education All Other State Revenue	3,667,037	3,675,856	8,819
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	72,416	76,463	4,047
Learning Recovery Emergency Block	-	1,515,163	1,515,163
Local Solution Grant	2,000,000	2,000,000	-
Tobacco Use Prevention Education (TUPE)	1,162,537	1,204,537	42,000
IEEEP Grants	683,113	2,793,952	2,110,839

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

	Adopted Budget 07/01/2022 (A)	First Interim Budget 10/31/2022 (B)	Increase/ (Decrease) (C = B - A)
CCSPP Implementation Grant	-	10,925,000	10,925,000
Foster Youth Programs	563,678	1,059,136	495,458
Teacher Residency Capacity	-	250,000	250,000
COVID 19 Funding	221,552	-	(221,552)
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
Alt Ed Instructional Programs	-	105,267	105,267
Classified School Employee Teacher Cred	-	28,754	28,754
STRS On-Behalf	6,363,947	6,363,947	-
All Other State Revenue	-	2,369	2,369
TOTAL STATE REVENUES	17,430,288	36,050,135	18,619,847

D) OTHER LOCAL REVENUE

Special Education Trsf Apportionment from District	\$7,502,072	11,977,876	4,475,804
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	428,050	250,000	(178,050)
SELPA Staff Development	8,000	8,000	-
Walden West All other Fees and Contracts	2,478,610	2,481,510	2,900
Walden West Food Service Sales/Leases/Other	56,100	72,052	15,952
All Other Fees & Contracts-SCOE CalHope Student Support	288,292	539,143	250,851
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	50
Special Education Donations	-	20,402	20,402
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	45,350
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	50,176
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	248,598	302,118	53,520

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

	Adopted Budget 07/01/2022 (A)	First Interim Budget 10/31/2022 (B)	Increase/ (Decrease) (C = B - A)
OTHER LOCAL REVENUE CONTINUED			
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	816,820	926,855	110,035
Superintendent's Office Contracts	-	21,999	21,999
All Other Local-Digital Divide Program	-	97,712	97,712
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	198,136	-
All Other Fees & Contracts- Inclusion collaborative	469,190	476,440	7,250
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
Interagency Services/LEA's - Luther Burbank - CSPP	704,712	-	(704,712)
All Other Sales - Inclusion Collaborative	15,000	-	(15,000)
All Other Fees & Contracts-First 5	194,814	577,421	382,607
All Other Local Revenue - Citizens Broadband Radio	229,005	281,947	52,942
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	2,400	4,800	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	95,504	98,758	3,254
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	30,200	-
Interagency Services/LEA's - iSteam Local Revenue	104,049	104,049	-
All Other Fees & Contracts-SCC MOU FYSS	800,000	987,017	187,017
All Other Fees & Contracts-SCC Behavioral Health	2,563,813	3,222,300	658,487
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	704,712
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	148,801	261,055	112,254
IASA-TITLE I PARTA-LOW INC&NEG	-	5,468	5,468
Interagency Services/LEA's-Positive Behavior Intervention	556,372	489,850	(66,522)
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 FIRST INTERIM REPORT**

	Adopted Budget 07/01/2022 (A)	First Interim Budget 10/31/2022 (B)	Increase/ (Decrease) (C = B - A)
OTHER LOCAL REVENUE CONTINUED			
All Other Local-SCC DFCS/Alia Training	-	191,585	191,585
All Other Fees & Contracts-Alia Training	191,585	175,840	(15,745)
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	67,660	69,960	2,300
All Other Fees & Contracts-Multilingual & Humanities	25,200	25,200	-
All Other Fees & Contracts-Cabrillo CC District	196,769	-	(196,769)
SJ BOS Absenteeism \$500K	-	108,997	108,997
TOTAL LOCAL REVENUES	27,501,269	52,526,783	25,025,514
TOTAL RESTRICTED PROGRAM REVENUES	\$ 184,094,263	\$ 247,216,503	\$ 63,122,240

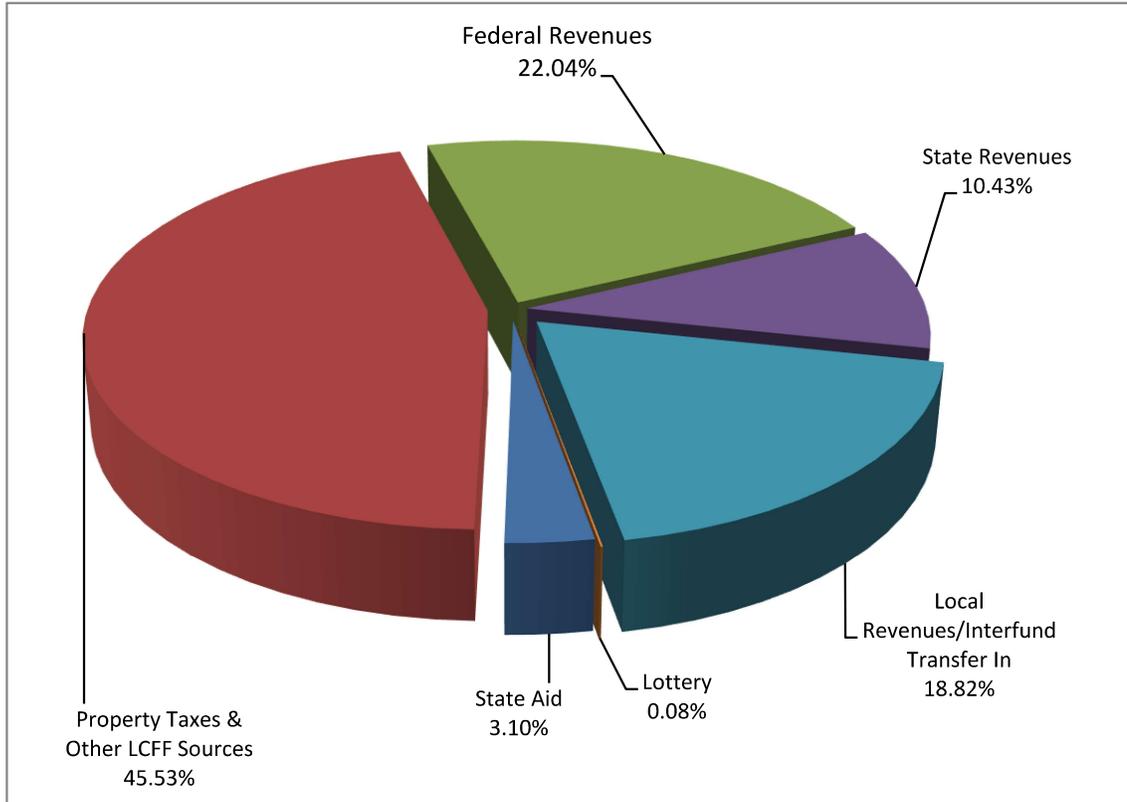
SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - COMBINED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2022-23 FIRST INTERIM BUDGET

	Adopted Budget 07/01/2022 (A)	First Interim Budget 10/31/2022 (B)	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$ 174,180,831	\$ 169,930,218	\$ (4,250,613)
Federal Revenues	52,249,668	77,008,133	24,758,465
Other State Revenues	18,075,167	36,707,425	18,632,258
Local Revenues	39,988,332	65,749,105	25,760,773
TOTAL REVENUES	284,493,998	349,394,881	64,900,883
B) EXPENDITURES			
Certificated Salaries	57,792,785	63,279,258	5,486,473
Classified Salaries	72,604,055	74,862,212	2,258,157
Employee Benefits	69,847,620	72,414,676	2,567,056
Books and Supplies	5,771,321	20,251,622	14,480,301
Services and Operating Expenses	43,374,904	92,877,540	49,502,636
Capital Outlay	8,178,210	15,759,154	7,580,944
Other Outgo	48,765,906	46,982,503	(1,783,403)
Direct Support/Indirect Costs	(709,136)	(1,890,450)	(1,181,314)
TOTAL EXPENDITURES	305,625,665	384,536,515	78,910,850
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(21,131,667)	(35,141,634)	(14,009,967)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	-	-	-
Interfund Transfer Out	976,000	976,000	-
TOTAL OTHER FINANCING SOURCES/USES	(976,000)	(976,000)	-
E) NET INCREASE (DECREASE) IN FUND BALANCE	(22,107,667)	(36,117,634)	(14,009,967)
F) BEGINNING FUND BALANCE	95,414,660	95,414,660	-
G) ENDING FUND BALANCE	\$ 73,306,993	\$ 59,297,026	\$ (14,009,967)

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

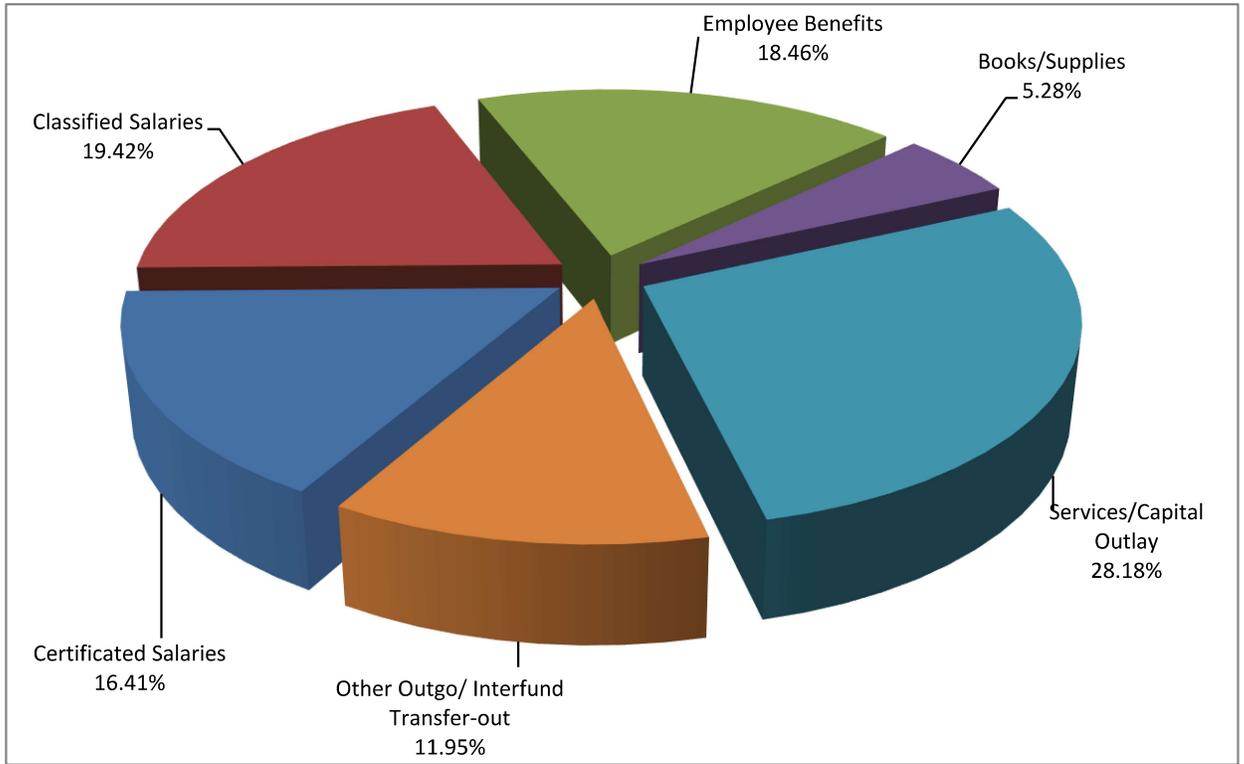
	Adopted Budget 07/01/2022 (A)	First Interim Budget 10/31/2022 (B)	Increase/ (Decrease) (C = B - A)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Nonspendable			
Revolving Cash	\$ 25,000	\$ 25,000	\$ -
b) Restricted	31,371,189	12,545,303	(18,825,886)
c) Assigned			
Board Designation (Legal)	176,000	176,000	-
Deferred Maintenance	2,053,399	1,048,305	(1,005,094)
Facilities	2,220,649	4,368,261	2,147,612
Technology & Data Services	11,057,595	8,214,063	(2,843,532)
Vacation Liability	3,824,201	3,824,201	-
Salary Increase	-	4,140,316	4,140,316
Carryover Unspent Funds	4,725,872	-	(4,725,872)
Total Designations (a+b+c)	55,453,905	34,341,449	(21,112,456)
d) Reserve for Economic Uncertainty:			
State Mandated Reserve	6,132,034	7,710,251	1,578,218
Board Maintained Reserve	6,132,033	7,710,250	1,578,217
e) Unassigned/Undesignated Amount	5,589,021	9,535,075	3,946,054
Total Reserve (\$)	17,853,088	24,955,576	7,102,488
Total Reserve (%)	5.82%	6.47%	0.65%
ENDING FUND BALANCE (a thru e)	\$ 73,306,992	\$ 59,297,025	\$ (14,009,968)

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



Revenue Category	2022-23	
	First Interim Budget	% of Total
State Aid	\$ 10,834,669	3.10%
Property Taxes & Other LCFF Sources	159,095,549	45.53%
Federal Revenues	77,008,133	22.04%
State Revenues	36,436,950	10.43%
Local Revenues/Interfund Transfer In	65,749,105	18.82%
Lottery	270,475	0.08%
Total Revenue	\$ 349,394,881	100.00%

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



Expenditures Category	2022-23	
	First Interim Budget	% of Total
Certificated Salaries	\$ 63,279,258	16.41%
Classified Salaries	74,862,212	19.42%
Employee Benefits	72,414,676	18.78%
Sub-total Salaries & Benefits	210,556,146	54.61%
Books/Supplies	20,251,622	5.25%
Services/Capital Outlay	108,636,694	28.18%
Other Outgo/ Interfund Transfer-out	46,068,053	11.96%
Total Expenditures	\$ 385,512,515	100.00%

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

		Unaudited Actuals	First Interim Budget	MYP	MYP
		2021-22	2022-23	2023-24	2024-25
REVENUES AND OTHER FINANCING SOURCES					
LCFF Sources	8010-8099	\$83,266,934	\$ 88,298,766	90,073,677	91,471,264
Federal Revenues	8100-8299	-	-	-	-
Other State Revenues	8300-8599	968,401	657,290	657,290	657,290
Other Local Revenues	8600-8799	7,421,557	13,222,322	15,912,995	17,465,521
Other Financing Sources/Transfers In	8900-8999	-	-	-	-
Contributions	8980/8990	(1,196,621)	(1,171,549)	(3,538,154)	(1,333,333)
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$90,460,272	\$ 101,006,829	\$ 103,105,808	\$ 108,260,742
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries					
Base Salaries		\$11,944,463	\$ 14,547,641	\$ 14,547,641	\$ 15,826,931
Step & Column Adjustment				145,477	158,269
Cost-of-Living Adjustment				1,832,547	2,274,543
Other Adjustments				(698,734)	-
Total Certificated Salaries		\$11,944,463	\$ 14,547,641	\$ 15,826,931	\$ 18,259,743
Classified Salaries					
Base Salaries		\$28,289,611	\$ 30,189,016	\$ 30,189,016	31,997,536
Step & Column Adjustment				301,890	319,974
Cost-of-Living Adjustment				1,360,668	1,334,434
Other Adjustments				145,962	-
Total Classified Salaries		\$28,289,611	\$ 30,189,016	\$ 31,997,536	\$ 33,651,944
Employee Benefits		\$16,422,210	\$ 19,790,201	\$ 20,565,861	\$ 21,511,862
Books & Supplies		2,079,749	3,129,421	3,097,883	2,949,649
Services & Other Operating Expenses		5,680,302	14,694,198	12,336,953	12,095,475
Capital Outlay		2,644,373	2,864,201	2,581,632	1,030,298
Other Outgo		42,599,979	42,324,815	40,549,904	39,152,317
Direct Support/Indirect Costs		(13,232,032)	(21,072,589)	(14,955,481)	(15,637,950)
Other Financing Uses/Transfers Out		983,500	976,000	981,750	-
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$97,412,156	\$ 107,442,904	\$ 112,982,969	\$ 113,013,338
NET INCREASE/(DECREASE) IN FUND BALANCE		(\$6,951,884)	\$ (6,436,075)	\$ (9,877,161)	\$ (4,752,596)

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

	Unaudited Actuals 2021-22	First Interim Budget 2022-23	MYP 2023-24	MYP 2024-25
BEGINNING FUND BALANCE	\$60,139,682	\$ 53,187,798	\$ 46,751,723	\$ 36,874,562
PROPERTY TAX ACCOUNTING ADJUSTMENT	-	-	-	-
ENDING FUND BALANCE	<u>\$53,187,798</u>	<u>\$ 46,751,723</u>	<u>\$ 36,874,562</u>	<u>\$ 32,121,966</u>
COMPONENTS OF ENDING FUND BALANCE				
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	4,368,261	3,641,049	3,581,167
Deferred Maintenance (FMP)	2,053,399	1,048,305	-	-
Technology & Data Services	11,057,595	8,214,063	7,195,206	6,153,241
Vacation Liability	3,824,201	3,824,201	3,824,201	3,824,201
Carryover of Unspent Funds	4,725,872	-	-	-
Salary Increase	-	4,140,316	-	-
Total Assignments	\$ 24,082,716	\$ 21,796,146	\$ 14,861,456	\$ 13,759,609
b) Reserve:				
Reserve for Economic Uncertainties	\$ 11,965,302	\$ 15,420,501	\$ 13,443,164	\$ 13,481,754
Undesignated Reserve	17,139,780	9,535,076	8,569,942	4,880,603
Total Reserve (\$)	\$ 29,105,082	\$ 24,955,577	\$ 22,013,106	\$ 18,362,357
Total Reserve (%)	9.73%	6.47%	6.55%	5.45%
ENDING FUND BALANCE (a + b)	<u>\$ 53,187,798</u>	<u>\$ 46,751,723</u>	<u>\$ 36,874,562</u>	<u>\$ 32,121,966</u>

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

		Unaudited Actuals	First Interim Budget	MYP	MYP
		2021-22	2022-23	2023-24	2024-25
REVENUES AND OTHER FINANCING SOURCES					
LCFF Sources	8010-8099	\$ 82,897,975	\$ 81,631,452	\$ 89,630,546	\$ 98,786,036
Federal Revenues	8100-8299	54,497,814	77,008,133	72,849,660	\$ 71,826,117
Other State Revenues	8300-8599	25,079,298	36,050,135	15,174,546	\$ 15,114,767
Other Local Revenues	8600-8799	37,587,188	52,526,783	35,641,471	\$ 37,596,540
Other Financing Sources/Transfers In	8900-8999	-	-	-	\$ -
Contributions	8980/8990	1,196,621	1,171,549	3,538,154	\$ 1,333,333
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 201,258,896	\$ 248,388,052	\$ 216,834,377	\$ 224,656,793
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries					
Base Salaries		\$ 44,745,293	\$ 48,731,617	\$ 48,731,617	\$ 48,818,069
Step & Column Adjustment				487,314	\$ 488,184
Cost-of-Living Adjustment				7,350,496	\$ 7,869,090
Other Adjustments				(7,751,358)	\$ (252,806)
Total Certificated Salaries		\$ 44,745,293	\$ 48,731,617	\$ 48,818,069	\$ 56,922,537
Classified Salaries					
Base Salaries		\$ 42,447,908	\$ 44,673,196	\$ 44,673,196	\$ 41,988,293
Step & Column Adjustment				446,730	\$ 419,881
Cost-of-Living Adjustment				358,744	\$ 416,325
Other Adjustments				(3,490,377)	\$ (62,114)
Total Classified Salaries		\$ 42,447,908	\$ 44,673,196	\$ 41,988,293	\$ 42,762,385
Employee Benefits		\$ 44,987,422	\$ 52,624,475	\$ 50,308,737	\$ 52,125,676
Books & Supplies		5,478,476	17,122,201	1,789,944	\$ 666,528
Services & Other Operating Expenses		34,092,426	78,183,342	54,545,098	\$ 52,329,548
Capital Outlay		4,703,087	12,894,953	8,503,353	\$ 1,728,353
Other Outgo		12,465,737	4,657,688	4,077,604	\$ 3,747,990
Direct Support/Indirect Costs		12,800,055	19,182,139	13,065,031	\$ 13,747,500
Other Financing Uses/Transfers Out		-	-	-	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 201,720,405	\$ 278,069,611	\$ 223,096,129	\$ 224,030,517
NET INCREASE/(DECREASE) IN FUND BALANCE		(461,509)	(29,681,559)	(6,261,752)	626,276

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

	Unaudited Actuals 2021-22	First Interim Budget 2022-23	MYP 2023-24	MYP 2024-25
BEGINNING FUND BALANCE	\$ 42,688,371	\$ 42,226,862	\$ 12,545,303	\$ 6,283,551
ENDING FUND BALANCE	\$ 42,226,862	\$ 12,545,303	\$ 6,283,551	\$ 6,909,827
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ -	\$ -	\$ -	\$ -
Stores/Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Carryover of Unspent Funds	42,226,862	12,545,303	6,283,551	6,909,827
Total Assignments	\$ 42,226,862	\$ 12,545,303	\$ 6,283,551	\$ 6,909,827
b) Reserve:				
Reserve for Economic Uncertainties	\$ -	\$ -	\$ -	\$ -
Undesignated Reserve	-	-	-	-
Total Reserve (\$)	\$ -	\$ -	\$ -	\$ -
Total Reserve (%)	0.00%	0.00%	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$ 42,226,862	\$ 12,545,303	\$ 6,283,551	\$ 6,909,827

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

	Unaudited Actuals 2021-22	First Interim Budget 2022-23	MYP 2023-24	MYP 2024-25
REVENUES AND OTHER FINANCING SOURCES				
LCFF Sources	\$ 166,164,909	\$ 169,930,218	\$ 179,704,223	\$ 190,257,300
Federal Revenues	54,497,814	77,008,133	72,849,660	71,826,117
Other State Revenues	26,047,700	36,707,425	15,831,836	15,772,057
Other Local Revenues	45,008,745	65,749,105	51,554,466	55,062,061
Other Financing Sources/Transfers In	-	-	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 291,719,168	\$ 349,394,881	\$ 319,940,185	\$ 332,917,535
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	\$ 56,689,756	\$ 63,279,258	\$ 63,279,258	\$ 64,645,000
Step & Column Adjustments			632,791	646,453
COLA			9,183,043	10,143,633
Other Adjustments			(8,450,092)	(252,806)
Total Certificated Salaries	\$ 56,689,756	\$ 63,279,258	\$ 64,645,000	\$ 75,182,280
Classified Salaries				
Base Salaries	\$ 70,737,519	\$ 74,862,212	\$ 74,862,212	\$ 73,985,829
Step & Column Adjustments			748,620	739,855
COLA			1,719,412	1,750,759
Other Adjustments			(3,344,415)	(62,114)
Total Classified Salaries	\$ 70,737,519	\$ 74,862,212	\$ 73,985,829	\$ 76,414,329
Employee Benefits	\$ 61,409,633	\$ 72,414,676	\$ 70,874,598	\$ 73,637,538
Books & Supplies	7,558,226	20,251,622	4,887,827	3,616,177
Services & Other Operating Expenses	39,772,728	92,877,540	66,882,051	64,425,023
Capital Outlay	7,347,460	15,759,154	11,084,985	2,758,651
Other Outgo	55,065,716	46,982,503	44,627,508	42,900,307
Direct Support/Indirect Costs	(431,977)	(1,890,450)	(1,890,450)	(1,890,450)
Other Financing Uses/Transfers Out	983,500	976,000	981,750	-
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 299,132,561	\$ 385,512,515	\$ 336,079,098	\$ 337,043,855
NET INCREASE/(DECREASE) IN FUND BALANCE	(7,413,393)	(36,117,634)	(16,138,913)	(4,126,320)

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

	Unaudited Actuals 2021-22	First Interim Budget 2022-23	MYP 2023-24	MYP 2024-25
BEGINNING FUND BALANCE	\$ 102,828,053	\$ 95,414,660	\$ 59,297,026	\$ 43,158,113
PROPERTY TAX ACCOUNTING ADJUSTMENT	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 95,414,660	\$ 59,297,026	\$ 43,158,113	\$ 39,031,793
COMPONENTS OF ENDING FUND BALANCE				
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	4,368,261	3,641,049	3,581,167
Deferred Maintenance (FMP)	2,053,399	1,048,305	-	-
Technology & Data Services	11,057,595	8,214,063	7,195,206	6,153,241
Vacation Liability	3,824,201	3,824,201	3,824,201	3,824,201
Carryover of Unspent Funds	46,952,734	12,545,303	6,283,551	6,909,827
Salary Increase	-	4,140,316	-	-
Total Assignments	\$ 66,309,578	\$ 34,341,449	\$ 21,145,007	\$ 20,669,436
b) Reserve:				
Reserve for Economic Uncertainties	\$ 11,965,302	\$ 15,420,501	\$ 13,443,164	\$ 13,481,754
Undesignated Reserve	17,139,780	9,535,076	8,569,942	4,880,603
Total Reserve (\$)	\$ 29,105,082	\$ 24,955,577	\$ 22,013,106	\$ 18,362,357
Total Reserve (%)	9.73%	6.47%	6.55%	5.45%
ENDING FUND BALANCE (a + b)	\$ 95,414,660	\$ 59,297,026	\$ 43,158,113	\$ 39,031,793

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: Mary Ann DeLeon
County Superintendent or Designee

Date: _____

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

To the State Superintendent of Public Instruction:

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

Meeting Date: December 14, 2022

Signed: Mary Ann DeLeon
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: NITI SHARMA

Telephone: 408-453-6623

Title: DIRECTOR, INTERNAL BUSINESS SERVICES

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

First 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 budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none"> If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment? If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? 		X
			X	
			X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"> If yes, have there been changes since budget adoption in OPEB liabilities? 		X
			X	
S7b	Other Self-Insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)? <ul style="list-style-type: none"> If yes, have there been changes since budget adoption in self-insurance liabilities? 		X
			X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: <ul style="list-style-type: none"> 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	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	87,267,793.00	88,298,766.00	15,070,555.70	88,298,766.00	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	657,290.00	(7,199.26)	657,290.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,487,063.00	13,222,322.00	10,611,585.71	13,222,322.00	0.00	0.0%
5) TOTAL, REVENUES			100,399,735.00	102,178,378.00	25,674,942.15	102,178,378.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	13,821,106.00	14,547,641.00	4,376,367.16	14,547,641.00	0.00	0.0%
2) Classified Salaries		2000-2999	29,718,768.00	30,189,016.00	9,537,119.03	30,189,016.00	0.00	0.0%
3) Employee Benefits		3000-3999	19,419,744.00	19,790,201.00	5,972,556.43	19,790,201.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,483,889.00	3,129,421.00	379,393.09	3,129,421.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,610,405.00	14,694,198.00	4,817,497.50	14,694,198.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,522,317.00	2,864,201.00	263,107.30	2,864,201.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	44,355,788.00	42,324,815.00	(42,599,949.00)	42,324,815.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(14,409,258.00)	(21,072,589.00)	(3,801,356.78)	(21,072,589.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			109,522,759.00	106,466,904.00	(21,055,265.27)	106,466,904.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,123,024.00)	(4,288,526.00)	46,730,207.42	(4,288,526.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)	(1,171,549.00)	(2,356.97)	(1,171,549.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,128,970.00)	(2,147,549.00)	(47,856.97)	(2,147,549.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,251,994.00)	(6,436,075.00)	46,682,350.45	(6,436,075.00)		
F. FUND BALANCE, RESERVES								
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	46,751,723.06		46,751,723.06		
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	24,057,716.40	21,771,146.54		21,771,146.54		
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		4,368,261.00			4,368,261.00	
Deferred Maintenance (FMP)	0000	9780		1,048,305.00			1,048,305.00	
Technology & Data Services	0000	9780		8,214,063.00			8,214,063.00	
Salary Increase	0000	9780		4,140,316.00			4,140,316.00	
Vacation Liability	0000	9780		3,824,201.00			3,824,201.00	
Board Designation Legal	0000	9780				176,000.00		
Facilities	0000	9780				4,368,261.00		
Deferred Maintenance	0000	9780				1,048,305.00		
Technology & Data Services	0000	9780				8,214,063.00		
Salary Increase	0000	9780				4,140,316.00		
Vacation Liability	0000	9780				3,824,201.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	12,264,067.00	15,420,501.00		15,420,501.00		
Unassigned/Unappropriated Amount		9790	5,589,020.66	9,535,075.52		9,535,075.52		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	9,803,696.00	10,834,669.00	2,407,996.00	10,834,669.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	82,000.00	82,000.00	13,861.00	82,000.00	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	0.00	650,700.00	0.00	0.0%
Timber Yield Tax		8022	189.00	189.00	0.00	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	0.00	178,144,170.00	0.00	0.0%
Unsecured Roll Taxes		8042	10,586,365.00	10,586,365.00	10,305,761.84	10,586,365.00	0.00	0.0%
Prior Years' Taxes		8043	878.00	878.00	75.10	878.00	0.00	0.0%
Supplemental Taxes		8044	2,717,400.00	2,717,400.00	2,241,284.60	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	55,416.71	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 Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%

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	213,587,471.00	15,024,395.25	213,587,471.00	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	46,160.45	659,444.00	0.00	0.0%
Property Taxes Transfers		8097	(125,948,149.00)	(125,948,149.00)	0.00	(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	88,298,766.00	15,070,555.70	88,298,766.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	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%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	380,278.00	380,278.00	0.00	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	83,000.00	6,300.00	83,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			644,879.00	657,290.00	(7,199.26)	657,290.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	170,000.00	170,000.00	97,721.74	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	(2,232.74)	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	3,871,115.25	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	563,560.00	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	2,829,789.00	1,499,551.46	2,829,789.00	0.00	0.0%
Tuition		8710	400,000.00	905,000.00	907,806.00	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%
TOTAL, OTHER LOCAL REVENUE			12,487,063.00	13,222,322.00	10,611,585.71	13,222,322.00	0.00	0.0%
TOTAL, REVENUES			100,399,735.00	102,178,378.00	25,674,942.15	102,178,378.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,522,376.00	3,653,684.00	1,245,930.29	3,653,684.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	413,428.00	414,435.00	138,079.77	414,435.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,715,638.00	10,009,454.00	2,862,349.62	10,009,454.00	0.00	0.0%
Other Certificated Salaries		1900	169,664.00	470,068.00	130,007.48	470,068.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			13,821,106.00	14,547,641.00	4,376,367.16	14,547,641.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	190,653.00	188,916.00	69,819.96	188,916.00	0.00	0.0%
Classified Support Salaries		2200	3,714,442.00	3,767,040.00	1,158,262.87	3,767,040.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	9,692,362.00	9,726,452.00	3,155,888.07	9,726,452.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	15,161,664.00	15,418,272.00	4,856,128.88	15,418,272.00	0.00	0.0%
Other Classified Salaries		2900	959,647.00	1,088,336.00	297,019.25	1,088,336.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			29,718,768.00	30,189,016.00	9,537,119.03	30,189,016.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,529,078.00	2,652,769.00	769,717.90	2,652,769.00	0.00	0.0%
PERS		3201-3202	7,550,692.00	7,579,678.00	2,251,715.56	7,579,678.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,448,927.00	2,500,306.00	777,793.39	2,500,306.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,222,760.00	6,372,429.00	1,963,319.90	6,372,429.00	0.00	0.0%
Unemployment Insurance		3501-3502	217,899.00	223,333.00	68,347.99	223,333.00	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	461,633.00	141,609.19	461,633.00	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	52.50	53.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			19,419,744.00	19,790,201.00	5,972,556.43	19,790,201.00	0.00	0.0%
BOOKS AND SUPPLIES								
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	123,446.00	10,705.67	123,446.00	0.00	0.0%
Materials and Supplies		4300	1,834,205.00	2,362,586.00	332,655.42	2,362,586.00	0.00	0.0%
Noncapitalized Equipment		4400	500,037.00	599,655.00	33,644.82	599,655.00	0.00	0.0%
Food		4700	3,200.00	3,767.00	2,387.18	3,767.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,483,889.00	3,129,421.00	379,393.09	3,129,421.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	125,000.00	122,197.00	71,610.00	122,197.00	0.00	0.0%
Travel and Conferences		5200	617,810.00	697,903.00	78,042.05	697,903.00	0.00	0.0%
Dues and Memberships		5300	238,542.00	243,903.00	162,513.64	243,903.00	0.00	0.0%
Insurance		5400-5450	630,360.00	624,360.00	2,546,201.29	624,360.00	0.00	0.0%
Operations and Housekeeping Services		5500	897,757.00	956,674.00	268,767.29	956,674.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	890,228.00	942,201.00	387,159.40	942,201.00	0.00	0.0%
Transfers of Direct Costs		5710	(2,630,243.00)	(2,967,126.00)	(787,698.79)	(2,967,126.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(272,893.00)	(274,576.00)	(55,298.93)	(274,576.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,568,883.00	13,525,930.00	1,839,060.42	13,525,930.00	0.00	0.0%
Communications		5900	544,961.00	822,732.00	307,141.13	822,732.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,610,405.00	14,694,198.00	4,817,497.50	14,694,198.00	0.00	0.0%
CAPITAL OUTLAY								
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	1,791,621.00	224,602.34	1,791,621.00	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	731,236.00	35,305.74	731,236.00	0.00	0.0%
Equipment Replacement		6500	309,392.00	291,911.00	3,199.22	291,911.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,522,317.00	2,864,201.00	263,107.30	2,864,201.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								

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	42,324,815.00	(42,599,949.00)	42,324,815.00	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	42,324,815.00	(42,599,949.00)	42,324,815.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(13,700,122.00)	(19,182,139.00)	(3,665,707.11)	(19,182,139.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(709,136.00)	(1,890,450.00)	(135,649.67)	(1,890,450.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(14,409,258.00)	(21,072,589.00)	(3,801,356.78)	(21,072,589.00)	0.00	0.0%
TOTAL, EXPENDITURES			109,522,759.00	106,466,904.00	(21,055,265.27)	106,466,904.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%

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%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(2,067,551.00)	(2,086,130.00)	(2,356.97)	(2,086,130.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	914,581.00	914,581.00	0.00	914,581.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,152,970.00)	(1,171,549.00)	(2,356.97)	(1,171,549.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,128,970.00)	(2,147,549.00)	(47,856.97)	(2,147,549.00)	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)
A. REVENUES								
1) LCFF Sources		8010-8099	86,913,038.00	81,631,452.00	0.00	81,631,452.00	0.00	0.0%
2) Federal Revenue		8100-8299	52,249,668.00	77,008,133.00	14,602,405.05	77,008,133.00	0.00	0.0%
3) Other State Revenue		8300-8599	17,430,288.00	36,050,135.00	3,563,853.63	36,050,135.00	0.00	0.0%
4) Other Local Revenue		8600-8799	27,501,269.00	52,526,783.00	7,000,267.02	52,526,783.00	0.00	0.0%
5) TOTAL, REVENUES			184,094,263.00	247,216,503.00	25,166,525.70	247,216,503.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	43,971,679.00	48,731,617.00	13,756,240.60	48,731,617.00	0.00	0.0%
2) Classified Salaries		2000-2999	42,885,287.00	44,673,196.00	13,768,243.08	44,673,196.00	0.00	0.0%
3) Employee Benefits		3000-3999	50,427,876.00	52,624,475.00	13,060,441.99	52,624,475.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,287,432.00	17,122,201.00	917,669.00	17,122,201.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	30,764,499.00	78,183,342.00	5,144,500.64	78,183,342.00	0.00	0.0%
6) Capital Outlay		6000-6999	6,655,893.00	12,894,953.00	1,657,898.90	12,894,953.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,410,118.00	4,657,688.00	(220,890.87)	4,657,688.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	13,700,122.00	19,182,139.00	3,665,707.11	19,182,139.00	0.00	0.0%
9) TOTAL, EXPENDITURES			196,102,906.00	278,069,611.00	51,749,810.45	278,069,611.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,008,643.00)	(30,853,108.00)	(26,583,284.75)	(30,853,108.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,152,970.00	1,171,549.00	2,356.97	1,171,549.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,152,970.00	1,171,549.00	2,356.97	1,171,549.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,855,673.00)	(29,681,559.00)	(26,580,927.78)	(29,681,559.00)		
F. FUND BALANCE, RESERVES								
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	12,545,302.91		12,545,302.91		
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	12,545,303.62		12,545,303.62		
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)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	86,913,038.00	81,631,452.00	0.00	81,631,452.00	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	81,631,452.00	0.00	81,631,452.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,182,618.00	2,182,298.00	(348,030.00)	2,182,298.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,067,238.00	1,418,114.00	(1,969,910.36)	1,418,114.00	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	(10,553.56)	1,066,535.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	674,969.00	1,056,135.00	(33,536.62)	1,056,135.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	37,038.00	54,263.00	1,889.06	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	23,173.46	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	9,680,931.00	(2,564,509.02)	9,680,931.00	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	60,995,850.00	19,503,882.09	60,995,850.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			52,249,668.00	77,008,133.00	14,602,405.05	77,008,133.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	2,418,042.00	2,426,861.00	34,308.00	2,426,861.00	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	1,094,128.00	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	1,204,537.00	(601,445.74)	1,204,537.00	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	28,569,970.00	2,877,007.93	28,569,970.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			17,430,288.00	36,050,135.00	3,563,853.63	36,050,135.00	0.00	0.0%
OTHER LOCAL REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	(.01)	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	54,345.00	35,810.19	54,345.00	0.00	0.0%
All Other Sales		8639	29,000.00	32,707.00	9,566.18	32,707.00	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	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	1,763,929.00	1,749,883.00	378,576.67	1,749,883.00	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	26,983,097.00	2,367,593.67	26,983,097.00	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	0.00	0.0%
All Other Local Revenue		8699	2,647,211.00	5,682,514.00	3,741,469.50	5,682,514.00	0.00	0.0%
Tuition		8710	428,050.00	250,000.00	(2,598.18)	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	15,274,237.00	469,849.00	15,274,237.00	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%

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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			27,501,269.00	52,526,783.00	7,000,267.02	52,526,783.00	0.00	0.0%
TOTAL, REVENUES			184,094,263.00	247,216,503.00	25,166,525.70	247,216,503.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	24,406,412.00	24,297,651.00	7,554,779.34	24,297,651.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	9,194,979.00	8,584,019.00	2,382,358.71	8,584,019.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,029,952.00	11,985,988.00	2,967,357.08	11,985,988.00	0.00	0.0%
Other Certificated Salaries		1900	1,340,336.00	3,863,959.00	851,745.47	3,863,959.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			43,971,679.00	48,731,617.00	13,756,240.60	48,731,617.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	22,409,733.00	22,456,520.00	7,481,517.60	22,456,520.00	0.00	0.0%
Classified Support Salaries		2200	9,778,080.00	9,798,215.00	2,991,133.89	9,798,215.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,686,264.00	2,291,556.00	634,943.04	2,291,556.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,561,501.00	7,534,346.00	2,212,994.38	7,534,346.00	0.00	0.0%
Other Classified Salaries		2900	2,449,709.00	2,592,559.00	447,654.17	2,592,559.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			42,885,287.00	44,673,196.00	13,768,243.08	44,673,196.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	14,412,352.00	15,165,274.00	2,432,183.04	15,165,274.00	0.00	0.0%
PERS		3201-3202	11,148,933.00	11,611,945.00	3,163,147.51	11,611,945.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,034,376.00	4,265,052.00	1,263,609.51	4,265,052.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	17,214,843.00	17,903,769.00	5,260,635.42	17,903,769.00	0.00	0.0%
Unemployment Insurance		3501-3502	435,571.00	467,847.00	135,348.35	467,847.00	0.00	0.0%
Workers' Compensation		3601-3602	3,181,801.00	3,210,588.00	806,940.31	3,210,588.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	(1,429.65)	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	7.50	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			50,427,876.00	52,624,475.00	13,060,441.99	52,624,475.00	0.00	0.0%
BOOKS AND SUPPLIES								
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	88,089.00	5,839.29	88,089.00	0.00	0.0%
Materials and Supplies		4300	2,583,981.00	15,179,378.00	527,495.80	15,179,378.00	0.00	0.0%
Noncapitalized Equipment		4400	660,900.00	1,847,481.00	383,009.79	1,847,481.00	0.00	0.0%
Food		4700	4,000.00	4,000.00	1,324.12	4,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,287,432.00	17,122,201.00	917,669.00	17,122,201.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	14,164,269.00	24,427,109.00	1,538,664.32	24,427,109.00	0.00	0.0%
Travel and Conferences		5200	809,174.00	1,391,938.00	169,388.14	1,391,938.00	0.00	0.0%
Dues and Memberships		5300	27,814.00	52,999.00	16,697.00	52,999.00	0.00	0.0%
Insurance		5400-5450	0.00	79,800.00	17,645.55	79,800.00	0.00	0.0%
Operations and Housekeeping Services		5500	981,353.00	1,323,960.00	302,603.24	1,323,960.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	892,191.00	1,156,833.00	246,315.18	1,156,833.00	0.00	0.0%
Transfers of Direct Costs		5710	2,630,243.00	2,967,126.00	787,698.79	2,967,126.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	183,062.00	55,934.00	28,108.11	55,934.00	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	46,203,317.00	1,974,392.02	46,203,317.00	0.00	0.0%
Communications		5900	360,393.00	524,326.00	62,988.29	524,326.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,764,499.00	78,183,342.00	5,144,500.64	78,183,342.00	0.00	0.0%
CAPITAL OUTLAY								
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	11,061,078.00	1,580,467.81	11,061,078.00	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	1,523,875.00	77,431.09	1,523,875.00	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%
TOTAL, CAPITAL OUTLAY			6,655,893.00	12,894,953.00	1,657,898.90	12,894,953.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	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		7281-7283	12,298.00	12,298.00	0.00	12,298.00	0.00	0.0%
All Other Transfers Out to All Others		7299	2,871,175.00	3,118,745.00	(220,890.87)	3,118,745.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,410,118.00	4,657,688.00	(220,890.87)	4,657,688.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	13,700,122.00	19,182,139.00	3,665,707.11	19,182,139.00	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	19,182,139.00	3,665,707.11	19,182,139.00	0.00	0.0%
TOTAL, EXPENDITURES			196,102,906.00	278,069,611.00	51,749,810.45	278,069,611.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	2,067,551.00	2,086,130.00	2,356.97	2,086,130.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(914,581.00)	(914,581.00)	0.00	(914,581.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,152,970.00	1,171,549.00	2,356.97	1,171,549.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,152,970.00	1,171,549.00	2,356.97	1,171,549.00	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)
A. REVENUES								
1) LCFF Sources		8010-8099	174,180,831.00	169,930,218.00	15,070,555.70	169,930,218.00	0.00	0.0%
2) Federal Revenue		8100-8299	52,249,668.00	77,008,133.00	14,602,405.05	77,008,133.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,075,167.00	36,707,425.00	3,556,654.37	36,707,425.00	0.00	0.0%
4) Other Local Revenue		8600-8799	39,988,332.00	65,749,105.00	17,611,852.73	65,749,105.00	0.00	0.0%
5) TOTAL, REVENUES			284,493,998.00	349,394,881.00	50,841,467.85	349,394,881.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	57,792,785.00	63,279,258.00	18,132,607.76	63,279,258.00	0.00	0.0%
2) Classified Salaries		2000-2999	72,604,055.00	74,862,212.00	23,305,362.11	74,862,212.00	0.00	0.0%
3) Employee Benefits		3000-3999	69,847,620.00	72,414,676.00	19,032,998.42	72,414,676.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,771,321.00	20,251,622.00	1,297,062.09	20,251,622.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	43,374,904.00	92,877,540.00	9,961,998.14	92,877,540.00	0.00	0.0%
6) Capital Outlay		6000-6999	8,178,210.00	15,759,154.00	1,921,006.20	15,759,154.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	48,765,906.00	46,982,503.00	(42,820,839.87)	46,982,503.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(709,136.00)	(1,890,450.00)	(135,649.67)	(1,890,450.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			305,625,665.00	384,536,515.00	30,694,545.18	384,536,515.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(21,131,667.00)	(35,141,634.00)	20,146,922.67	(35,141,634.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(22,107,667.00)	(36,117,634.00)	20,101,422.67	(36,117,634.00)		
F. FUND BALANCE, RESERVES								
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	59,297,025.97		59,297,025.97		
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	12,545,303.62		12,545,303.62		
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	24,057,716.40	21,771,146.54		21,771,146.54		
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		4,368,261.00				
Deferred Maintenance (FMP)	0000	9780		1,048,305.00				
Technology & Data Services	0000	9780		8,214,063.00				
Salary Increase	0000	9780		4,140,316.00				
Vacation Liability	0000	9780		3,824,201.00				
Board Designation Legal	0000	9780				176,000.00		
Facilities	0000	9780				4,368,261.00		
Deferred Maintenance	0000	9780				1,048,305.00		
Technology & Data Services	0000	9780				8,214,063.00		
Salary Increase	0000	9780				4,140,316.00		
Vacation Liability	0000	9780				3,824,201.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	12,264,067.00	15,420,501.00		15,420,501.00		
Unassigned/Unappropriated Amount		9790	5,589,020.66	9,535,074.81		9,535,074.81		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	9,803,696.00	10,834,669.00	2,407,996.00	10,834,669.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	82,000.00	82,000.00	13,861.00	82,000.00	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	0.00	650,700.00	0.00	0.0%
Timber Yield Tax		8022	189.00	189.00	0.00	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	0.00	178,144,170.00	0.00	0.0%
Unsecured Roll Taxes		8042	10,586,365.00	10,586,365.00	10,305,761.84	10,586,365.00	0.00	0.0%
Prior Years' Taxes		8043	878.00	878.00	75.10	878.00	0.00	0.0%
Supplemental Taxes		8044	2,717,400.00	2,717,400.00	2,241,284.60	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	55,416.71	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	213,587,471.00	15,024,395.25	213,587,471.00	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	46,160.45	659,444.00	0.00	0.0%
Property Taxes Transfers		8097	(39,035,111.00)	(44,316,697.00)	0.00	(44,316,697.00)	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	169,930,218.00	15,070,555.70	169,930,218.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,182,618.00	2,182,298.00	(348,030.00)	2,182,298.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,067,238.00	1,418,114.00	(1,969,910.36)	1,418,114.00	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	(10,553.56)	1,066,535.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	674,969.00	1,056,135.00	(33,536.62)	1,056,135.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	37,038.00	54,263.00	1,889.06	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	23,173.46	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	9,680,931.00	(2,564,509.02)	9,680,931.00	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	60,995,850.00	19,503,882.09	60,995,850.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			52,249,668.00	77,008,133.00	14,602,405.05	77,008,133.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	2,418,042.00	2,426,861.00	34,308.00	2,426,861.00	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	1,094,128.00	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	0.00	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	1,204,537.00	(601,445.74)	1,204,537.00	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	28,652,970.00	2,883,307.93	28,652,970.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			18,075,167.00	36,707,425.00	3,556,654.37	36,707,425.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	2,500,000.00	2,500,000.00	(.01)	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	54,345.00	35,810.19	54,345.00	0.00	0.0%
All Other Sales		8639	199,000.00	202,707.00	107,287.92	202,707.00	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	(2,232.74)	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	7,846,786.00	4,249,691.92	7,846,786.00	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	29,267,486.00	2,931,153.67	29,267,486.00	0.00	0.0%
Other Local Revenue								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	8,512,303.00	5,241,020.96	8,512,303.00	0.00	0.0%
Tuition		8710	828,050.00	1,155,000.00	905,207.82	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	15,274,237.00	469,849.00	15,274,237.00	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	65,749,105.00	17,611,852.73	65,749,105.00	0.00	0.0%
TOTAL, REVENUES			284,493,998.00	349,394,881.00	50,841,467.85	349,394,881.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	27,928,788.00	27,951,335.00	8,800,709.63	27,951,335.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	9,608,407.00	8,998,454.00	2,520,438.48	8,998,454.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	18,745,590.00	21,995,442.00	5,829,706.70	21,995,442.00	0.00	0.0%
Other Certificated Salaries		1900	1,510,000.00	4,334,027.00	981,752.95	4,334,027.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			57,792,785.00	63,279,258.00	18,132,607.76	63,279,258.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	22,600,386.00	22,645,436.00	7,551,337.56	22,645,436.00	0.00	0.0%
Classified Support Salaries		2200	13,492,522.00	13,565,255.00	4,149,396.76	13,565,255.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	11,378,626.00	12,018,008.00	3,790,831.11	12,018,008.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	21,723,165.00	22,952,618.00	7,069,123.26	22,952,618.00	0.00	0.0%
Other Classified Salaries		2900	3,409,356.00	3,680,895.00	744,673.42	3,680,895.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			72,604,055.00	74,862,212.00	23,305,362.11	74,862,212.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	16,941,430.00	17,818,043.00	3,201,900.94	17,818,043.00	0.00	0.0%
PERS		3201-3202	18,699,625.00	19,191,623.00	5,414,863.07	19,191,623.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,483,303.00	6,765,358.00	2,041,402.90	6,765,358.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	23,437,603.00	24,276,198.00	7,223,955.32	24,276,198.00	0.00	0.0%
Unemployment Insurance		3501-3502	653,470.00	691,180.00	203,696.34	691,180.00	0.00	0.0%
Workers' Compensation		3601-3602	3,632,189.00	3,672,221.00	948,549.50	3,672,221.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	(1,429.65)	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	60.00	53.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			69,847,620.00	72,414,676.00	19,032,998.42	72,414,676.00	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)
BOOKS AND SUPPLIES								
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	211,535.00	16,544.96	211,535.00	0.00	0.0%
Materials and Supplies		4300	4,418,186.00	17,541,964.00	860,151.22	17,541,964.00	0.00	0.0%
Noncapitalized Equipment		4400	1,160,937.00	2,447,136.00	416,654.61	2,447,136.00	0.00	0.0%
Food		4700	7,200.00	7,767.00	3,711.30	7,767.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,771,321.00	20,251,622.00	1,297,062.09	20,251,622.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	14,289,269.00	24,549,306.00	1,610,274.32	24,549,306.00	0.00	0.0%
Travel and Conferences		5200	1,426,984.00	2,089,841.00	247,430.19	2,089,841.00	0.00	0.0%
Dues and Memberships		5300	266,356.00	296,902.00	179,210.64	296,902.00	0.00	0.0%
Insurance		5400-5450	630,360.00	704,160.00	2,563,846.84	704,160.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,879,110.00	2,280,634.00	571,370.53	2,280,634.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,782,419.00	2,099,034.00	633,474.58	2,099,034.00	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)	(218,642.00)	(27,190.82)	(218,642.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	22,284,883.00	59,729,247.00	3,813,452.44	59,729,247.00	0.00	0.0%
Communications		5900	905,354.00	1,347,058.00	370,129.42	1,347,058.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			43,374,904.00	92,877,540.00	9,961,998.14	92,877,540.00	0.00	0.0%
CAPITAL OUTLAY								
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	12,852,699.00	1,805,070.15	12,852,699.00	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	2,255,111.00	112,736.83	2,255,111.00	0.00	0.0%
Equipment Replacement		6500	623,822.00	591,911.00	3,199.22	591,911.00	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	15,759,154.00	1,921,006.20	15,759,154.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	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	12,298.00	0.00	12,298.00	0.00	0.0%
All Other Transfers Out to All Others		7299	47,226,963.00	45,443,560.00	(42,820,839.87)	45,443,560.00	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	46,982,503.00	(42,820,839.87)	46,982,503.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(709,136.00)	(1,890,450.00)	(135,649.67)	(1,890,450.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(709,136.00)	(1,890,450.00)	(135,649.67)	(1,890,450.00)	0.00	0.0%
TOTAL, EXPENDITURES			305,625,665.00	384,536,515.00	30,694,545.18	384,536,515.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	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)	.29
9010	Other Restricted Local	12,370,721.98
Total, Restricted Balance		12,545,303.62

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)
A. REVENUES								
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	8,630,631.00	54,926,376.00	0.00	0.0%
3) Other State Revenue		8300-8599	24,411,302.00	24,411,302.00	5,067,586.00	24,411,302.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	224,267.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			53,113,591.00	79,337,678.00	14,600,471.00	79,337,678.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	53,113,591.00	79,337,678.00	5,563,643.58	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	5,563,643.58	79,337,678.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	9,036,827.42	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			0.00	0.00	9,036,827.42	0.00		
F. FUND BALANCE, RESERVES								
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)			
LCFF SOURCES									
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%	
FEDERAL REVENUE									
Pass-Through Revenues From Federal Sources			8287	28,702,289.00	54,926,376.00	8,630,631.00	54,926,376.00	0.00	0.0%
TOTAL, FEDERAL REVENUE				28,702,289.00	54,926,376.00	8,630,631.00	54,926,376.00	0.00	0.0%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311	15,880,700.00	15,880,700.00	(34,308.00)	15,880,700.00	0.00	0.0%	
Prior Years	6500	8319	0.00	0.00	2,150,232.00	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	2,951,662.00	8,530,602.00	0.00	0.0%	
TOTAL, OTHER STATE REVENUE				24,411,302.00	24,411,302.00	5,067,586.00	24,411,302.00	0.00	0.0%
OTHER LOCAL REVENUE									
Interest									
		8660	0.00	0.00	0.00	0.00	0.00	0.0%	
Net Increase (Decrease) in the Fair Value of Investments									
		8662	0.00	0.00	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	224,267.00	0.00	0.00	0.0%
TOTAL, REVENUES				53,113,591.00	79,337,678.00	14,600,471.00	79,337,678.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Other Transfers Out									
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	37,232,891.00	63,456,978.00	4,163,912.95	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	1,533,192.53	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	5,563,643.58	79,337,678.00	0.00	0.0%
TOTAL, EXPENDITURES			53,113,591.00	79,337,678.00	5,563,643.58	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)
A. REVENUES								
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	2,648,900.00	598,284.69	2,648,900.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,995,897.00	28,482,341.00	4,336,813.93	28,482,341.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	71,095.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			15,118,639.00	31,131,241.00	5,006,193.62	31,131,241.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,175,299.00	1,331,043.00	392,924.29	1,331,043.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,012,886.00	2,234,981.00	625,474.80	2,234,981.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,747,112.00	1,910,410.00	535,926.23	1,910,410.00	0.00	0.0%
4) Books and Supplies		4000-4999	361,075.00	7,463,584.00	32,865.06	7,463,584.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,113,131.00	17,351,802.00	126,736.84	17,351,802.00	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	1,890,450.00	135,649.67	1,890,450.00	0.00	0.0%
9) TOTAL, EXPENDITURES			15,118,639.00	32,182,270.00	1,849,576.89	32,182,270.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(1,051,029.00)	3,156,616.73	(1,051,029.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	945,000.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	945,000.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(1,051,029.00)	3,156,616.73	(1,051,029.00)		
F. FUND BALANCE, RESERVES								
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)		
FEDERAL REVENUE								
Child Nutrition Programs		8220	864,100.00	520,034.00	17,597.75	520,034.00	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	2,128,866.00	580,686.94	2,128,866.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,122,742.00	2,648,900.00	598,284.69	2,648,900.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	51,319.00	31,551.00	1,750.45	31,551.00	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	3,628,035.00	26,103,739.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,224,029.00	2,347,051.00	707,028.48	2,347,051.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,995,897.00	28,482,341.00	4,336,813.93	28,482,341.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
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	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	71,095.00	0.00	0.00	0.0%
TOTAL, REVENUES			15,118,639.00	31,131,241.00	5,006,193.62	31,131,241.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	752,128.00	757,296.00	219,781.54	757,296.00	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	573,747.00	173,142.75	573,747.00	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	1,331,043.00	392,924.29	1,331,043.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	766,766.00	790,794.00	220,967.10	790,794.00	0.00	0.0%
Classified Support Salaries		2200	137,142.00	151,972.00	45,332.44	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	479,303.00	130,954.49	479,303.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	691,642.00	774,302.00	228,220.77	774,302.00	0.00	0.0%
Other Classified Salaries		2900	34,025.00	38,610.00	0.00	38,610.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,012,886.00	2,234,981.00	625,474.80	2,234,981.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	193,022.00	214,886.00	61,686.68	214,886.00	0.00	0.0%
PERS		3201-3202	541,387.00	595,232.00	165,079.04	595,232.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	181,847.00	201,855.00	56,065.38	201,855.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	697,622.00	757,638.00	218,824.25	757,638.00	0.00	0.0%
Unemployment Insurance		3501-3502	15,978.00	17,878.00	5,000.83	17,878.00	0.00	0.0%
Workers' Compensation		3601-3602	117,256.00	122,921.00	29,270.05	122,921.00	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			1,747,112.00	1,910,410.00	535,926.23	1,910,410.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	10,634.00	10,634.00	835.62	10,634.00	0.00	0.0%
Materials and Supplies		4300	275,695.00	7,423,387.00	30,790.23	7,423,387.00	0.00	0.0%
Noncapitalized Equipment		4400	73,746.00	28,563.00	1,235.31	28,563.00	0.00	0.0%
Food		4700	1,000.00	1,000.00	3.90	1,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			361,075.00	7,463,584.00	32,865.06	7,463,584.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,213,577.00	5,808,813.00	0.00	5,808,813.00	0.00	0.0%
Travel and Conferences		5200	20,959.00	9,855.00	4,737.52	9,855.00	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	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	57,545.00	73,545.00	11,709.03	73,545.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,000.00	34,000.00	3,778.99	34,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	89,631.00	218,442.00	27,082.44	218,442.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,652,198.00	11,155,773.00	51,010.62	11,155,773.00	0.00	0.0%
Communications		5900	29,022.00	26,675.00	5,067.04	26,675.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,113,131.00	17,351,802.00	126,736.84	17,351,802.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	709,136.00	1,890,450.00	135,649.67	1,890,450.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			709,136.00	1,890,450.00	135,649.67	1,890,450.00	0.00	0.0%
TOTAL, EXPENDITURES			15,118,639.00	32,182,270.00	1,849,576.89	32,182,270.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	945,000.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	945,000.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	945,000.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	945,000.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	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								
c) Committed		9740	2.83	2.83		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)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund		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%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								

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

Resource	Description	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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(.12)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(.12)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(976,000.00)	(976,000.00)	(45,500.12)	(976,000.00)		
D. OTHER FINANCING SOURCES/USES								
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		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(.12)	0.00		
F. FUND BALANCE, RESERVES								
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		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
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		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - 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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,935,377.00	6,935,377.00	2,123,396.73	6,935,377.00	0.00	0.0%
5) TOTAL, REVENUES			6,935,377.00	6,935,377.00	2,123,396.73	6,935,377.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	244,299.00	244,299.00	57,930.43	244,299.00	0.00	0.0%
3) Employee Benefits		3000-3999	119,594.00	119,594.00	28,457.52	119,594.00	0.00	0.0%
4) Books and Supplies		4000-4999	67,840.00	67,840.00	166.85	67,840.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	9,085,200.00	9,085,200.00	1,753,028.96	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	1,839,583.76	9,516,933.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(2,581,556.00)	(2,581,556.00)	283,812.97	(2,581,556.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,581,556.00)	(2,581,556.00)	283,812.97	(2,581,556.00)		
F. NET POSITION								
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		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	234,837.00	234,837.00	0.00	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	1,204,237.38	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	75,011.35	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	2,123,396.73	6,935,377.00	0.00	0.0%
TOTAL, REVENUES			6,935,377.00	6,935,377.00	2,123,396.73	6,935,377.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	207,471.00	207,471.00	45,665.87	207,471.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	36,828.00	36,828.00	12,264.56	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	57,930.43	244,299.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	61,978.00	61,978.00	14,165.05	61,978.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	18,573.00	18,573.00	4,365.91	18,573.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	35,306.00	35,306.00	9,051.82	35,306.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,221.00	1,221.00	285.35	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	589.39	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%
TOTAL, EMPLOYEE BENEFITS			119,594.00	119,594.00	28,457.52	119,594.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	64,840.00	64,840.00	166.85	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%
TOTAL, BOOKS AND SUPPLIES			67,840.00	67,840.00	166.85	67,840.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	949,732.63	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	108.38	200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,945,888.00	4,945,888.00	803,030.82	4,945,888.00	0.00	0.0%
Communications		5900	0.00	0.00	157.13	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9,085,200.00	9,085,200.00	1,753,028.96	9,085,200.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			9,516,933.00	9,516,933.00	1,839,583.76	9,516,933.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a-b+e)			0.00	0.00	0.00	0.00		

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

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	100.00	100.00	100.00	100.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	110.00	110.00	110.00	110.00	0.00	0.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	210.00	210.00	210.00	210.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	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%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	822.87	822.87	822.87	822.87	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,032.87	1,032.87	1,032.87	1,032.87	0.00	0.0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
5. County Operations Grant ADA	226,497.89	223,645.02	223,645.02	226,497.89	2,852.87	1.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	50.00	50.00	50.00	50.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	50.00	50.00	50.00	50.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools	150.00	150.00	150.00	150.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	150.00	150.00	150.00	150.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	200.00	200.00	200.00	200.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	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	200.00	200.00	0.00	0.0%

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	119,107,807.00	113,118,267.00	107,591,977.00	72,558,854.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		429,999.00	429,999.00	787,860.00	773,999.00	1,482,546.00	1,694,330.00	1,714,525.00	1,268,579.00
Property Taxes	8020-8079		1,206,739.00	539,304.00	316,731.00	10,539,764.00	15,364,162.00	16,032,975.00	15,364,162.00	23,612,863.00
Miscellaneous Funds	8080-8099		0.00	36,418.00	(2,469.00)	12,211.00	76,400.00	50,206.00	(25,491,470.00)	89,497.00
Federal Revenue	8100-8299		11,956,442.00	(12,294,963.00)	6,731,545.00	8,209,382.00	4,530,758.00	8,088,534.00	5,000,508.00	1,261,763.00
Other State Revenue	8300-8599		490,116.00	(726,375.00)	2,127,841.00	1,665,072.00	3,205,290.00	6,274,031.00	2,445,447.00	2,816,192.00
Other Local Revenue	8600-8799		3,300,380.00	9,250,884.00	1,745,733.00	3,304,855.00	3,362,126.00	2,132,617.00	6,754,779.00	6,672,593.00
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)	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			17,383,676.00	(2,754,733.00)	11,709,598.00	24,502,926.00	28,021,282.00	34,272,693.00	5,787,951.00	35,721,487.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,079,974.00	5,575,533.00	4,706,966.00	4,770,134.00	5,388,237.00	5,720,453.00	5,657,174.00	5,407,221.00
Classified Salaries	2000-2999		5,947,380.00	5,922,428.00	5,648,992.00	5,786,561.00	6,328,542.00	6,201,276.00	6,504,468.00	6,231,221.00
Employee Benefits	3000-3999		4,090,719.00	4,943,148.00	5,009,254.00	4,989,878.00	5,551,627.00	5,482,833.00	5,808,699.00	5,968,012.00
Books and Supplies	4000-4999		42,320.00	305,516.00	512,221.00	437,005.00	911,894.00	3,966,851.00	3,023,125.00	848,101.00
Serv ices	5000-5999		2,788,645.00	1,555,710.00	1,817,062.00	3,800,581.00	5,602,686.00	15,099,414.00	9,192,403.00	7,218,755.00
Capital Outlay	6000-6599		227,394.00	449,218.00	709,393.00	535,000.00	844,250.00	829,279.00	703,206.00	555,070.00
Other Outgo	7000-7499		0.00	(42,851,328.00)	(102,335.00)	(2,827.00)	6,734,705.00	3,332,509.00	11,239,401.00	3,321,236.00

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
TOTAL DISBURSEMENTS			16,176,432.00	(24,099,775.00)	18,347,053.00	20,316,332.00	31,361,941.00	40,632,615.00	42,128,476.00	29,549,616.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	25,000.00	(399.00)	(3,674,064.00)	0.00	3,674,463.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	27,059,751.44	1,646,115.00	17,036,403.00	5,559,276.00	(1,025,780.00)	(2,349,406.00)	686,453.00	862,789.00	168,895.00
Due From Other Funds	9310	1,109,202.29	0.00	1,109,202.00	0.00	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	0.00
Prepaid Expenditures	9330	0.00	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
SUBTOTAL		28,193,953.73	1,645,716.00	13,362,339.00	6,668,478.00	2,648,683.00	(2,349,406.00)	686,453.00	862,789.00	168,895.00
<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	409,685.00	(8,474.00)	(82,334.00)	1,308.00
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	(160,606.00)	(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
SUBTOTAL		77,480,960.47	17,294,113.00	53,784,678.00	5,931,272.00	302.00	409,685.00	(8,474.00)	(242,940.00)	(264,061.00)
<u>Nonoperating</u>										
Suspense Clearing	9910	(49,287,006.74)	1,968,957.00	529,828.00	541,561.00	276,667.00	110,210.00	138,705.00	201,673.00	75,179.00
TOTAL BALANCE SHEET ITEMS			(13,679,440.00)	(39,892,511.00)	1,278,767.00	2,925,048.00	(2,648,881.00)	833,632.00	1,307,402.00	508,135.00
E. NET INCREASE/DECREASE (B - C + D)			(12,472,196.00)	(18,547,489.00)	(5,358,688.00)	7,111,642.00	(5,989,540.00)	(5,526,290.00)	(35,033,123.00)	6,680,006.00
F. ENDING CASH (A + E)			135,902,322.00	117,354,853.00	111,996,165.00	119,107,807.00	113,118,267.00	107,591,977.00	72,568,854.00	79,238,860.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	ACTUALS THROUGH THE MONTH OF (Enter Month Name):						Total	Budget
		March	April	May	June	Accruals	Adjustments		
A. BEGINNING CASH		79,238,860.00	77,739,377.00	67,760,803.00	98,339,024.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	(728,625.00)	2,025,105.00	(166,963.00)	1,205,315.00	0.00		10,916,669.00	
Property Taxes	8020-8079	24,099,273.00	23,693,932.00	23,612,863.00	48,288,033.00			202,670,801.00	
Miscellaneous Funds	8080-8099	5,016,218.00	567,544.00	(11,800,555.00)	(12,211,254.00)			(43,657,254.00)	
Federal Revenue	8100-8299	6,652,332.00	9,012,631.00	3,067,604.00	24,791,598.00			77,008,134.00	
Other State Revenue	8300-8599	(371,848.00)	1,564,468.00	4,042,220.00	13,174,971.00			36,707,425.00	
Other Local Revenue	8600-8799	6,981,614.00	2,507,387.00	7,704,854.00	12,021,283.00			65,749,105.00	
Interfund Transfers In	8910-8929	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	
TOTAL RECEIPTS		41,648,964.00	39,371,067.00	26,460,023.00	87,269,946.00	0.00	0.00	349,394,881.00	
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,527,451.00	5,647,682.00	5,498,976.00	6,299,458.00	0.00		63,279,258.00	
Classified Salaries	2000-2999	6,358,487.00	6,620,504.00	6,332,285.00	6,980,069.00			74,862,213.00	
Employee Benefits	3000-3999	5,674,732.00	5,710,939.00	6,127,324.00	13,057,510.00			72,414,676.00	
Books and Supplies	4000-4999	2,867,188.00	992,900.00	1,706,770.00	4,637,730.00			20,251,622.00	
Services	5000-5999	9,048,442.00	7,989,639.00	10,720,238.00	18,043,965.00			92,877,540.00	
Capital Outlay	6000-6599	1,933,996.00	2,113,650.00	2,535,995.00	4,322,704.00			15,759,154.00	
Other Outgo	7000-7499	11,331,839.00	3,668,445.00	3,373,092.00	45,047,316.00			45,092,053.00	
Interfund Transfers Out	7600-7629	930,500.00	0.00	0.00	0.00			976,000.00	
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		43,672,635.00	32,743,759.00	36,294,680.00	98,388,752.00	0.00	0.00	385,512,516.00	385,512,515.00
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	(11,747,666.00)			11,563,455.00	
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	0.00
SUBTOTAL		181,838.00	252,291.00	239,111.00	(11,558,300.00)	0.00	0.00	12,808,887.00	
<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)			(13,143,248.00)	
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)			6,422,665.00	
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	(4,888,398.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910	93,739.00	99,589.00	164,996.00	0.00			4,201,104.00	
TOTAL BALANCE SHEET ITEMS		524,188.00	(16,605,882.00)	40,412,878.00	46,935,053.00	0.00	0.00	21,898,389.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,499,483.00)	(9,978,574.00)	30,578,221.00	35,816,247.00	0.00	0.00	(14,219,247.00)	(36,117,634.00)
F. ENDING CASH (A + E)		77,739,377.00	67,760,803.00	98,339,024.00	134,155,271.00			134,155,271.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

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 pay roll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 7200-7700, goals 0000 and 9000) 23,634,090.00
2. Contracted general administrative positions not paid through pay roll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through pay roll, 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 pay roll (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) 186,922,056.00

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) 12.64%

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. _____

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) 17,645,852.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
 (Function 7700, objects 1000-5999, minus Line B10) 6,607,375.00

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)	1,447,858.53
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)	25,759,085.53
9. Carry-Forward Adjustment (Part IV, Line F)	(1,906,801.72)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	23,852,283.81

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	106,214,016.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	50,794,907.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	54,157,906.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	9,634,028.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	535,850.00
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)	13,545,673.00
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)	20,051,372.00
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)	8,110,705.00
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)	10,006,718.47
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)	315,340.00
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)	24,482,007.00
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)	297,851,156.47

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)	8.65%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	8.01%
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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.

A. Indirect costs incurred in the current year (Part III, Line A8)	25,759,085.53
B. Carry-forward adjustment from prior year(s)	
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
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (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 (10.10%) times Part III, Line B19); zero if positive	(1,906,801.72)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(1,906,801.72)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	8.01%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-953400.86) is applied to the current year calculation and the remainder (\$-953400.86) is deferred to one or more future years:	8.33%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-635600.57) is applied to the current year calculation and the remainder (\$-1271201.15) is deferred to one or more future years:	8.43%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(1,906,801.72)

Approved indirect cost rate: 12.59%
 Highest rate used in any program: 10.10%

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	973,666.00	98,337.00	10.10%
01	3025	959,251.00	96,884.00	10.10%
01	3060	4,841,917.00	489,033.00	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	909,627.00	91,872.00	10.10%
01	3213	1,567,548.00	158,322.00	10.10%
01	3310	1,422,180.00	123,162.00	8.66%
01	3315	56,865.00	5,117.00	9.00%
01	3327	9,442.00	850.00	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	212,277.00	21,440.00	10.10%
01	4610	167,687.00	16,936.00	10.10%
01	5210	34,656,642.00	3,401,221.00	9.81%
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	7,085,380.00	694,765.00	9.81%
01	6128	1,070,074.00	108,093.00	10.10%
01	6266	2,272,106.00	229,483.00	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	82,291,752.00	7,386,364.00	8.98%
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	389,790.00	35,137.00	9.01%
01	6690	1,094,039.00	110,498.00	10.10%
01	6762	665,520.00	67,217.00	10.10%
01	7085	553,398.00	55,893.00	10.10%

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

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	1,160,637.00	117,224.00	10.10%
01	7435	1,376,170.00	138,993.00	10.10%
01	7810	3,557,008.00	248,746.00	6.99%
01	8150	3,465,116.00	349,976.00	10.10%
01	9010	38,764,673.00	3,290,526.00	8.49%
12	5025	95,519.00	7,164.00	7.50%
12	5035	367,165.00	37,084.00	10.10%
12	5055	51,502.00	5,145.00	9.99%
12	5059	93,023.00	6,977.00	7.50%
12	5160	707,305.00	66,472.00	9.40%
12	5320	500,678.00	26,786.00	5.35%
12	5340	22,895.00	1,226.00	5.35%
12	5460	96,302.00	9,727.00	10.10%
12	6045	6,881.00	687.00	9.98%
12	6052	9,302.00	698.00	7.50%
12	6057	858,311.00	86,689.00	10.10%
12	6100	4,027.00	402.00	9.98%
12	6105	21,025,964.00	1,577,025.00	7.50%
12	6110	588,673.00	58,867.00	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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	88,298,766.00	2.01%	90,073,677.00	1.55%	91,471,264.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	657,290.00	0.00%	657,290.00	0.00%	657,290.00
4. Other Local Revenues	8600-8799	13,222,322.00	20.35%	15,912,995.00	9.76%	17,465,521.00
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	(1,171,549.00)	202.01%	(3,538,154.00)	(62.32%)	(1,333,333.00)
6. Total (Sum lines A1 thru A5c)		101,006,829.00	2.08%	103,105,808.00	5.00%	108,260,742.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,547,641.00		15,826,931.00
b. Step & Column Adjustment				145,477.00		158,269.00
c. Cost-of-Living Adjustment				1,832,547.00		2,274,543.00
d. Other Adjustments				(698,734.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,547,641.00	8.79%	15,826,931.00	15.37%	18,259,743.00
2. Classified Salaries						
a. Base Salaries				30,189,016.00		31,997,536.00
b. Step & Column Adjustment				301,890.00		319,974.00
c. Cost-of-Living Adjustment				1,360,668.00		1,334,434.00
d. Other Adjustments				145,962.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	30,189,016.00	5.99%	31,997,536.00	5.17%	33,651,944.00
3. Employee Benefits	3000-3999	19,790,201.00	3.92%	20,565,861.00	4.60%	21,511,862.00
4. Books and Supplies	4000-4999	3,129,421.00	(1.01%)	3,097,883.00	(4.79%)	2,949,649.00
5. Services and Other Operating Expenditures	5000-5999	14,694,198.00	(16.04%)	12,336,953.00	(1.96%)	12,095,475.00
6. Capital Outlay	6000-6999	2,864,201.00	(9.87%)	2,581,632.00	(60.09%)	1,030,298.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	42,324,815.00	(4.19%)	40,549,904.00	(3.45%)	39,152,317.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(21,072,589.00)	(29.03%)	(14,955,481.00)	4.56%	(15,637,950.00)
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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		107,442,904.00	5.16%	112,982,969.00	.03%	113,013,338.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(6,436,075.00)		(9,877,161.00)		(4,752,596.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		53,187,798.06		46,751,723.06		36,874,562.06
2. Ending Fund Balance (Sum lines C and D1)		46,751,723.06		36,874,562.06		32,121,966.06
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	21,771,146.54		14,836,456.00		13,734,609.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	15,420,501.00		13,443,164.00		13,481,754.00
2. Unassigned/Unappropriated	9790	9,535,075.52		8,569,942.06		4,880,603.06
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		46,751,723.06		36,874,562.06		32,121,966.06
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,420,501.00		13,443,164.00		13,481,754.00
c. Unassigned/Unappropriated	9790	9,535,075.52		8,569,942.06		4,880,603.06
(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		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		24,955,576.52		22,013,106.06		18,362,357.06
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1a and B2d are the adjustments in certificated and classified salaries funded by multi year one time funding expiring 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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	81,631,452.00	9.80%	89,630,546.00	10.21%	98,786,036.00
2. Federal Revenues	8100-8299	77,008,133.00	(5.40%)	72,849,660.00	(1.41%)	71,826,117.00
3. Other State Revenues	8300-8599	36,050,135.00	(57.91%)	15,174,546.00	(.39%)	15,114,767.00
4. Other Local Revenues	8600-8799	52,526,783.00	(32.15%)	35,641,471.00	5.49%	37,596,540.00
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	1,171,549.00	202.01%	3,538,154.00	(62.32%)	1,333,333.00
6. Total (Sum lines A1 thru A5c)		248,388,052.00	(12.70%)	216,834,377.00	3.61%	224,656,793.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				48,731,617.00		48,818,069.00
b. Step & Column Adjustment				487,314.00		488,184.00
c. Cost-of-Living Adjustment				7,350,496.00		7,869,090.00
d. Other Adjustments				(7,751,358.00)		(252,806.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	48,731,617.00	.18%	48,818,069.00	16.60%	56,922,537.00
2. Classified Salaries						
a. Base Salaries				44,673,196.00		41,988,293.00
b. Step & Column Adjustment				446,730.00		419,881.00
c. Cost-of-Living Adjustment				358,744.00		416,325.00
d. Other Adjustments				(3,490,377.00)		(62,114.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	44,673,196.00	(6.01%)	41,988,293.00	1.84%	42,762,385.00
3. Employee Benefits	3000-3999	52,624,475.00	(4.40%)	50,308,737.00	3.61%	52,125,676.00
4. Books and Supplies	4000-4999	17,122,201.00	(89.55%)	1,789,944.00	(62.76%)	666,528.00
5. Services and Other Operating Expenditures	5000-5999	78,183,342.00	(30.23%)	54,545,098.00	(4.06%)	52,329,548.00
6. Capital Outlay	6000-6999	12,894,953.00	(34.06%)	8,503,353.00	(79.67%)	1,728,353.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,657,688.00	(12.45%)	4,077,604.00	(8.08%)	3,747,990.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	19,182,139.00	(31.89%)	13,065,031.00	5.22%	13,747,500.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		278,069,611.00	(19.77%)	223,096,129.00	.42%	224,030,517.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(29,681,559.00)		(6,261,752.00)		626,276.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		42,226,861.91		12,545,302.91		6,283,550.91
2. Ending Fund Balance (Sum lines C and D1)		12,545,302.91		6,283,550.91		6,909,826.91
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	12,545,303.62		6,283,550.91		6,909,826.91
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)		12,545,302.91		6,283,550.91		6,909,826.91
E. AVAILABLE RESERVES						
1.County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1a and B2d are the adjustments in certificated and classified salaries funded by multi year one time funding expiring 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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	169,930,218.00	5.75%	179,704,223.00	5.87%	190,257,300.00
2. Federal Revenues	8100-8299	77,008,133.00	(5.40%)	72,849,660.00	(1.41%)	71,826,117.00
3. Other State Revenues	8300-8599	36,707,425.00	(56.87%)	15,831,836.00	(.38%)	15,772,057.00
4. Other Local Revenues	8600-8799	65,749,105.00	(21.59%)	51,554,466.00	6.80%	55,062,061.00
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)		349,394,881.00	(8.43%)	319,940,185.00	4.06%	332,917,535.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				63,279,258.00		64,645,000.00
b. Step & Column Adjustment				632,791.00		646,453.00
c. Cost-of-Living Adjustment				9,183,043.00		10,143,633.00
d. Other Adjustments				(8,450,092.00)		(252,806.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	63,279,258.00	2.16%	64,645,000.00	16.30%	75,182,280.00
2. Classified Salaries						
a. Base Salaries				74,862,212.00		73,985,829.00
b. Step & Column Adjustment				748,620.00		739,855.00
c. Cost-of-Living Adjustment				1,719,412.00		1,750,759.00
d. Other Adjustments				(3,344,415.00)		(62,114.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	74,862,212.00	(1.17%)	73,985,829.00	3.28%	76,414,329.00
3. Employee Benefits	3000-3999	72,414,676.00	(2.13%)	70,874,598.00	3.90%	73,637,538.00
4. Books and Supplies	4000-4999	20,251,622.00	(75.86%)	4,887,827.00	(26.02%)	3,616,177.00
5. Services and Other Operating Expenditures	5000-5999	92,877,540.00	(27.99%)	66,882,051.00	(3.67%)	64,425,023.00
6. Capital Outlay	6000-6999	15,759,154.00	(29.66%)	11,084,985.00	(75.11%)	2,758,651.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	46,982,503.00	(5.01%)	44,627,508.00	(3.87%)	42,900,307.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,890,450.00)	0.00%	(1,890,450.00)	0.00%	(1,890,450.00)
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)		385,512,515.00	(12.82%)	336,079,098.00	.29%	337,043,855.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(36,117,634.00)		(16,138,913.00)		(4,126,320.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		95,414,659.97		59,297,025.97		43,158,112.97
2. Ending Fund Balance (Sum lines C and D1)		59,297,025.97		43,158,112.97		39,031,792.97
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740	12,545,303.62		6,283,550.91		6,909,826.91
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	21,771,146.54		14,836,456.00		13,734,609.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	15,420,501.00		13,443,164.00		13,481,754.00
2. Unassigned/Unappropriated	9790	9,535,074.81		8,569,942.06		4,880,603.06
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		59,297,025.97		43,158,112.97		39,031,792.97
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,420,501.00		13,443,164.00		13,481,754.00
c. Unassigned/Unappropriated	9790	9,535,075.52		8,569,942.06		4,880,603.06
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)		24,955,575.81		22,013,106.06		18,362,357.06
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.47%		6.55%		5.45%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
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)						
		385,512,515.00		336,079,098.00		337,043,855.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		385,512,515.00		336,079,098.00		337,043,855.00
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)		385,512,515.00		336,079,098.00		337,043,855.00
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)		7,710,250.30		6,721,581.96		6,740,877.10
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)		7,710,250.30		6,721,581.96		6,740,877.10
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	385,512,515.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	75,961,620.00
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	127,253.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	15,087,781.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	44,684,759.00
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	9,893,659.00
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)				71,924,452.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				237,626,443.00
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*				410.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				579,576.69
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total		Per ADA	
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	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)	237,626,443.00	579,576.69
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.		

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

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	(218,642.00)	0.00	(1,890,450.00)				
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	218,442.00	0.00	1,890,450.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16I FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	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								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						

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				
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								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								

First 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				
TOTALS	218,642.00	(218,642.00)	1,890,450.00	(1,890,450.00)	976,000.00	976,000.00		

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 budget adoption. Projected ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption.

County Office ADA Standard Percentage Range:

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 1B-2)	Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2022-23)	260.00	260.00	0.0%	Met
1st Subsequent Year (2023-24)	260.00	260.00	0.0%	Met
2nd Subsequent Year (2024-25)	260.00	260.00	0.0%	Met
District Funded County Program ADA (Form A/AI, Line B2g)				
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
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2022-23)	226,497.89	226,497.89	0.0%	Met
1st Subsequent Year (2023-24)	226,497.89	223,645.02	-1.3%	Met
2nd Subsequent Year (2024-25)	226,497.89	223,645.02	-1.3%	Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)				
Current Year (2022-23)	150.00	150.00	0.0%	Met
1st Subsequent Year (2023-24)	150.00	150.00	0.0%	Met
2nd Subsequent Year (2024-25)	150.00	150.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

1a. STANDARD MET - Projected ADA for County Operations Grant and county operated programs has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. **CRITERION: LCFF Revenue**

STANDARD: Projected LCFF revenue, for any of the current fiscal year or two subsequent fiscal years, has not changed by more than two percent since budget adoption.

County Office LCFF Revenue Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the County Office's Projected Change in LCFF Revenue

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals		
	Current Year (2022-23)	212,556,498.00		
1st Subsequent Year (2023-24)	212,556,498.00	215,362,382.00	1.3%	Met
2nd Subsequent Year (2024-25)	212,556,498.00	216,759,969.00	2.0%	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 budget adoption 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 budget adoption.

County Office Salaries and Benefits Standard Percentage Range: -5.0% to +5.0%

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999)	Projected Year Totals		
	(Form 01CS, Item 3B)	(Form MYPI, Lines B1-B3)		
Current Year (2022-23)	200,244,460.00	210,556,146.00	5.1%	Not Met
1st Subsequent Year (2023-24)	195,452,779.00	209,505,427.00	7.2%	Not Met
2nd Subsequent Year (2024-25)	192,806,399.00	225,234,147.00	16.8%	Not Met

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

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

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

Explanation:
(required if NOT met)

The increase in the current year of 10.3M are 1) 2M carry over from the prior year, 2) 7M for the new grants received and, 3) 1.3M are realigning of the budget for the first interim. The increase in the 2 out years are due to the increase in salaries for the 1) Association of County Educators (ACE)/California Teachers Association (CTA) unit, 2) Psychologists and Social Workers Association and, 3) Leadership (Management) Team.

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2022-23)	52,249,668.00	77,008,133.00	47.4%	Yes
1st Subsequent Year (2023-24)	52,009,147.00	72,849,660.00	40.1%	Yes
2nd Subsequent Year (2024-25)	48,660,928.00	71,826,117.00	47.6%	Yes

Explanation:
(required if Yes) The increase of 24.8M are due to 1) new grants received after budget adoption which includes 11M for Emergency Assistance to Non-Public Schools(EANS) and .56M for Workforce Development, 2) 9M for the Head Start program both carry over from prior year and increase in revenues, and 3) carry over of funds from other grants including 1.9M for COVID. The increase in the 2 out years are mainly for the EANS grant estimated at 22M in 23-24 and 24-25 each year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	18,075,167.00	36,707,425.00	103.1%	Yes
1st Subsequent Year (2023-24)	16,320,568.00	15,831,836.00	-3.0%	No
2nd Subsequent Year (2024-25)	15,652,111.00	15,772,057.00	.8%	No

Explanation:
(required if Yes) The increase of 18.6M after budget adoption are due to new grants and carry over from prior year. New grants include 11M for the CA Community Schools Partnership Program (CCSPP) Implementation Grant, .73M Arts, Music and Instructional Materials Discretionary Block Grant, 1.1M for the Classified School Employees Teacher Credentialing Program, 1.5M for the Learning Recovery Emergency Block Grant and .5M for the Medi-cal Billing Grant. All others are from carry over from prior year which includes 2.1M for the Inclusive Early Education Expansion (IEEEP) Grant, In-Person Instructions (IPI) at .44M, for the Foster Youth Program at .46M and other state grants.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	39,988,332.00	65,749,105.00	64.4%	Yes
1st Subsequent Year (2023-24)	40,456,591.00	51,554,466.00	27.4%	Yes
2nd Subsequent Year (2024-25)	40,480,817.00	55,062,061.00	36.0%	Yes

Explanation:
(required if Yes) The 25.76M increase after budget adoption are from new grants & carry over. New grants are 4.9M for CA Collaborative for Learning Acceleration (CCLA), 4.3M for Family Health Plan for Student Behavioral Health Initiative Program, 2.2M Blue Cross of CA Partnership Plan, \$4.3M is realignment in Special Ed program budget and increase for Alternative Program by .51M. There are approximately 6.6M carry over of funds budgeted in 22-23 that includes Santa Clara County Food Security Fund of 1M. The out years are for the Special Education, Medi-Cal Administrative Activities and Alternative Education for 5.5M in 23-24 and 7.5M in 24-25, and the continuation of CCLA and Youth Health and Wellness Services grant for about 5.5M each year.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	5,771,321.00	20,251,622.00	250.9%	Yes
1st Subsequent Year (2023-24)	4,778,314.00	4,887,827.00	2.3%	No
2nd Subsequent Year (2024-25)	4,958,635.00	3,616,177.00	-27.1%	Yes

Explanation:
(required if Yes) The current year increase after the budget adoption are from new grants and prior year carry over. The new grants include 2.74M for EANS and 4.1M for the CCSP Grant. Others are both due to the carry over and realignment of budget at 2.8M for the Head Start Program, 1.3M for the COVID funds, .31M for the Facilities funds and .44M for the Santa Clara County Feminine Product Initiative grant. The decrease in the YR 3 is due to realignment of budget for the salary adjustment.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	43,374,904.00	92,877,540.00	114.1%	Yes
1st Subsequent Year (2023-24)	39,460,582.00	66,882,051.00	69.5%	Yes
2nd Subsequent Year (2024-25)	36,849,177.00	64,425,023.00	74.8%	Yes

Explanation:
(required if Yes) COE received new grants after budget adoption which increased the expense category as follows: 6.8M for EANS, 2.8M for Family Health Plan for Student Behavioral Health Initiative, 3.2M for CCLA and 4.2M for CCSP. Budgeting the carry over from prior year and realignment for the 1st interim includes 5.65M for the Head Start program, 6.9M for Special Education, 1.63M Educator Effectiveness, 1.3M Covid funds, .9M for the Learning Recovery Emergency Block, 1M local funding for Food Security. The increase of around 27.5M each year in the 2 out year are because of multi year grants received such as 21M for EANS, 3.1M for CCLA, .9M for CSETCP and others are realignment of the budget in the other programs with Special Education Program at 2.61M

4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2022-23)	110,313,167.00	179,464,663.00	62.7%	Not Met
1st Subsequent Year (2023-24)	108,786,306.00	140,235,962.00	28.9%	Not Met
2nd Subsequent Year (2024-25)	104,793,856.00	142,660,235.00	36.1%	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)

Current Year (2022-23)	49,146,225.00	113,129,162.00	130.2%	Not Met
1st Subsequent Year (2023-24)	44,238,896.00	71,769,878.00	62.2%	Not Met
2nd Subsequent Year (2024-25)	41,807,812.00	68,041,200.00	62.7%	Not Met

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

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

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

Explanation:
Federal Revenue
(linked from 4A
if NOT met)

The increase of 24.8M are due to 1) new grants received after budget adoption which includes 11M for Emergency Assistance to Non-Public Schools(EANS) and .56M for Workforce Development, 2) 9M for the Head Start program both carry over from prior year and increase in revenues, and 3) carryover of funds from other grants including 1.9M for COVID. The increase in the 2 out years are mainly for the EANS grant estimated at 22M in 23-24 and 24-25 each year.

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

The increase of 18.6M after budget adoption are due to new grants and carry over from prior year. New grants include 11M for the CA Community Schools Partnership Program (CCSPP) Implementation Grant, .73M Arts, Music and Instructional Materials Discretionary Block Grant, 1.1M for the Classified School Employees Teacher Credentialing Program, 1.5M for the Learning Recovery Emergency Block Grant and .5M for the Medi-cal Billing Grant. All others are from carry over from prior year which includes 2.1M for the Inclusive Early Education Expansion (IEEEP) Grant, In-Person Instructions (IPI) at .44M, for the Foster Youth Program at .46M and other state grants.

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

The 25.76M increase after budget adoption are from new grants & carry over. New grants are 4.9M for CA Collaborative for Learning Acceleration (CCLA), 4.3M for Family Health Plan for Student Behavioral Health Initiative Program, 2.2M Blue Cross of CA Partnership Plan, \$4.3M is realignment in Special Ed program budget and increase for Alternative Program by .51M. There are approximately 6.6M carry over of funds budgeted in 22-23 that includes Santa Clara County Food Security Fund of 1M. The out years are for the Special Education, Medi-Cal Administrative Activities and Alternative Education for 5.5M in 23-24 and 7.5M in 24-25, and the continuation of CCLA and Youth Health and Wellness Services grant for about 5.5M each year.

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

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

The current year increase after the budget adoption are from new grants and prior year carry over. The new grants include 2.74M for EANS and 4.1M for the CCSPP Grant. Others are both due to the carry over and realignment of budget at 2.8M for the Head Start Program, 1.3M for the COVID funds, .31M for the Facilities funds and .44M for the Santa Clara County Feminine Product Initiative grant. The decrease in the YR 3 is due to realignment of budget for the salary adjustment.

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

COE received new grants after budget adoption which increased the expense category as follows: 6.8M for EANS, 2.8M for Family Health Plan for Student Behavioral Health Initiative, 3.2M for CCLA and 4.2M for CCSPP. Budgeting the carryover from prior year and realignment for the 1st interim includes 5.65M for the Head Start program, 6.9M for Special Education, 1.63M Educator Effectiveness, 1.3M Covid funds, .9M for the Learning Recovery Emergency Block, 1M local funding for Food Security. The increase of around 27.5M each year in the 2 out year are because of multi year grants received such as 21M for EANS, 3.1M for CCLA, .9M for CSETCP and others are realignment of the budget in the other programs with Special Education Program at 2.61M

5. **CRITERION: Facilities Maintenance**

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the county office is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52066(d)(1) and 17002(d)(1).

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

NOTE: EC Section 17070.75 requires the county office to deposit into the account a minimum amount equal to or greater than three percent of the total unrestricted general fund expenditures and other financing uses for that fiscal year.

DATA ENTRY: Enter the Required Minimum Contribution if Budget data does not exist. Budget data that exist will be extracted; otherwise, enter budget data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	3,223,287.00	3,223,287.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		3,314,963.00	

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

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

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

6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	6.5%	6.5%	5.4%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	2.2%	2.2%	1.8%

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)	(6,436,075.00)	107,442,904.00	6.0%	Not Met
1st Subsequent Year (2023-24)	(9,877,161.00)	112,982,969.00	8.7%	Not Met
2nd Subsequent Year (2024-25)	(4,752,596.00)	113,013,338.00	4.2%	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 the fund balance. The 2 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)	59,297,025.97		Met
1st Subsequent Year (2023-24)	43,158,112.97		Met
2nd Subsequent Year (2024-25)	39,031,792.97		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)	134,155,271.00		Met

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

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

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

Explanation:
(required if NOT met)

8. **CRITERION: Reserves**

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

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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	385,512,515.00	336,079,098.00	337,043,855.00
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	385,512,515.00	336,079,098.00	337,043,855.00
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)	385,512,515.00	336,079,098.00	337,043,855.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	7,710,250.30	6,721,581.96	6,740,877.10
6. Reserve Standard - by Amount (From percentage level chart above)	2,240,000.00	2,240,000.00	2,240,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	7,710,250.30	6,721,581.96	6,740,877.10

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)	15,420,501.00	13,443,164.00	13,481,754.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	9,535,075.52	8,569,942.06	4,880,603.06
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	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. County Office's Available Reserve Amount (Lines B1 thru B7)	24,955,575.81	22,013,106.06	18,362,357.06
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	6.47%	6.55%	5.45%
County Office's Reserve Standard (Section 8A, Line 7):	7,710,250.30	6,721,581.96	6,740,877.10
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption that may impact the budget? No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent? No

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

S3. Temporary Interfund Borrowings

1a. Does your county office have projected temporary borrowings between funds? (Refer to Education Code Section 42603) No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(2,067,551.00)	(2,086,130.00)	.9%	18,579.00	Met
1st Subsequent Year (2023-24)	(1,724,347.00)	(2,328,415.00)	35.0%	604,068.00	Not Met
2nd Subsequent Year (2024-25)	(1,614,360.00)	(2,221,320.00)	37.6%	606,960.00	Not Met
1b. Transfers In, County School Service Fund *					
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
1c. Transfers Out, County School Service Fund *					
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 budget adoption that may impact the county school service fund operational budget?

No

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

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

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

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

Explanation: (required if NOT met) The increase in contributions are for the Environmental Education program where the local revenues has not been up due to the pandemic.

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

Explanation: (required if NOT met)

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

Explanation: (required if NOT met)

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

Project Information: (required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your county office have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption? No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years 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
TOTAL:				11,801,292

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):				
Total Annual Payments:	983,500	976,000	981,750	0
Has total annual payment increased over prior year (2021-22)		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the County Office's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1 a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

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

No

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

No

2 OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	16,484,104.00	16,484,104.00
b. OPEB plan(s) fiduciary net position (if applicable)	25,479,859.00	25,479,859.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	(8,995,755.00)	(8,995,755.00)
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, 2021

3 OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2022-23)	0.00	0.00
1st Subsequent Year (2023-24)	0.00	0.00
2nd Subsequent Year (2024-25)	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2022-23)	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	586,708.00
1st Subsequent Year (2023-24)	670,800.00	670,800.00
2nd Subsequent Year (2024-25)	705,409.00	705,409.00
d. Number of retirees receiving OPEB benefits		
Current Year (2022-23)	153.00	153.00
1st Subsequent Year (2023-24)	153.00	153.00
2nd Subsequent Year (2024-25)	153.00	153.00

4. Comments:

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

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

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

Yes

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

No

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

No

2 Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	12,931,000.00	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)

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

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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	341.7	341.7	341.7

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

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

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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

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)?

	Yes	Yes	Yes
--	-----	-----	-----

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

--	--	--	--

or

Multiyear Agreement

Total cost of salary settlement

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

	4,811,604	7,190,536	417,611
	10.0%	5.0%	2.0%

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

There are two labor groups in this category; the ACE/CTA and the Psychologists, Social Worker Association (PSWA). The former is not settled for YR 3 while PSWA settled for 2%. Since the salary increases were ratified after the deadline for the 1st interim, the current year adjustment is included in the assignment and there are funds in the holding accounts as well to cover for the salary adjustments. The increase in salary will be covered by both unrestricted and restricted funding for all SCCOE programs.

Negotiations Not Settled

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

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

6. Amount included for any tentative salary schedule increases

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

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

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

	Yes	Yes	Yes
--	-----	-----	-----

2. Total cost of H&W benefits

	5,052,930	5,052,930	5,052,930
--	-----------	-----------	-----------

3. Percent of H&W cost paid by employer

	100.0%	100.0%	100.0%
--	--------	--------	--------

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

	25.0%	2.0%	2.0%
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Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

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

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

If Yes, explain the nature of the new costs:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Certificated (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	408,751	412,838	416,967
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Certificated (Non-management) Attrition (layoffs and retirements)			
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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	985.8	986.9	986.9	986.9

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

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

No

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Yes

Negotiations Settled Since Budget Adoption

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

--

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(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)?

No	No	No
----	----	----

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

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

--

Negotiations Not Settled

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

828,358

6. Amount included for any tentative salary schedule increases

Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
0	0	0

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)
1.	No	No	No
2.	13,877,311	13,877,311	13,877,311
3.	86.6%	86.6%	86.6%
4.	0.0%	0.0%	0.0%

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

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

No

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

If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

- 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)
1.	Yes	Yes	Yes
2.	622,220	628,442	634,726
3.	1.0%	1.0%	1.0%

Classified (Non-management) Attrition (layoffs and retirements)		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are savings from attrition included in the interim and MYPs?	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 budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees

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

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of budget adoption?

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

If No, continue with section S8C.

n/a

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (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	225.2	225.2	225.2

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

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

n/a

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:	Current Year (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
Total cost of salary settlement	3,827,692	5,975,090	6,921,849
Change in salary schedule from prior year (may enter text, such as "Reopener")	10.0%	5.0%	2.0%

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

- 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)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	5,345,957	5,345,957	5,345,957
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	29.0%	2.0%	2.0%

Management/Supervisor/Confidential

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	336,767	340,135	343,536
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

- 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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits	113,350	113,350	113,350
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

- 1. Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?

No

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

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

ADDITIONAL FISCAL INDICATORS

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

- | | |
|--|----------------------------------|
| A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No) | <input type="text" value="No"/> |
| A2. Is the system of personnel position control independent from the payroll system? | <input type="text" value="Yes"/> |
| A3. Is the County Operations Grant ADA decreasing in both the prior and current fiscal years? | <input type="text" value="Yes"/> |
| A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year? | <input type="text" value="No"/> |
| A5. Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment? | <input type="text" value="Yes"/> |
| A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees? | <input type="text" value="No"/> |
| A7. Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.) | <input type="text" value="No"/> |
| A8. 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)

End of County Office First Interim Criteria and Standards Review

First Interim

Projected Totals 2022-23

Technical Review Checks

Phase - All

Display - All Technical Checks

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

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699). **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

CONTRIB-RESTR-REV - (Fatal) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

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 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.		
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 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.		
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 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.		
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 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.			
12	9010	9790	(\$71,095.00)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
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.

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

Passed

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

Passed

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

Passed

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6 where the standard has not been met or where the status is Not Met or Yes.

Passed

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete.

Passed

EXPORT VALIDATION CHECKS

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved.

Passed

INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided.

Passed

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided.

Passed

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided.

Passed

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)

Passed

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)

Passed

MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)

Passed

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.

Passed

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.

Passed

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

First Interim
Board Approved Operating Budget 2022-23

Technical Review Checks

Phase - All

Display - All Technical Checks

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

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699). **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

INTRA-FD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

EPA-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

EXCESS-ASSIGN-REU - (Warning) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

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 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.		
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 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.		
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 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.		
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 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.			
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 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)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
-------------	-----------------	---------------	--------------

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.

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

Passed

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

Passed

CEFB-POSITIVE - (Warning) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

Passed

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

First Interim
Original Budget 2022-23
Technical Review Checks
Phase - All
Display - All Technical Checks

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

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699). **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

CONTRIB-UNREST-REV - (Fatal) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

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EPA-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource. **Passed**

SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. **Passed**

EXCESS-ASSIGN-REU - (Fatal) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95). **Passed**

UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95. **Passed**

UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95. **Passed**

RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95. **Passed**

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 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.		
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 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.		
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 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.		
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
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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.			
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67	9010	9790	(\$844,148.00)

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

Exception

FUND	RESOURCE	OBJECT	VALUE
-------------	-----------------	---------------	--------------

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.

REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

Passed

EXP-POSITIVE - (Warning) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

Passed

CEFB-POSITIVE - (Fatal) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

Passed

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed

First Interim
Actuals to Date 2022-23
Technical Review Checks
Phase - All
Display - All Technical Checks

Santa Clara County

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

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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

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

CHK-RES6500XOBJ8091 - (Fatal) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). **Passed**

CHK-FUNCTIONxOBJECT - (Fatal) - All FUNCTION and OBJECT account code combinations must be valid. **Passed**

CHK-GOALxFUNCTION-A - (Fatal) - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. **Passed**

CHK-GOALxFUNCTION-B - (Fatal) - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699). **Passed**

SPECIAL-ED-GOAL - (Fatal) - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. **Passed**

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. **Passed**

INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. **Passed**

INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. **Passed**

INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). **Passed**

LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. **Passed**

INTRA-FD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

INTRA-FD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function. **Passed**

CONTRIB-UNREST-REV - (Warning) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. **Passed**

CONTRIB-RESTR-REV - (Warning) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. **Passed**

EPA-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). **Passed**

LOTTERY-CONTRIB - (Warning) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). **Passed**

SUPPLEMENTAL CHECKS

EXPORT VALIDATION CHECKS

CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

VERSION-CHECK - (Warning) - All versions are current.

Passed