

G = General  
Ledger Data; S =  
Supplemental  
Data

Form	Description	Data Supplied For:			
		2022-23 Original Budget	2022-23 Board Approved Operating Budget	2022-23 Actuals to Date	2022-23 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
16I	Forest Reserve Fund	G	G		G
17I	Special Reserve Fund for Other Than Capital Outlay Projects				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund				
25I	Capital Facilities Fund				
30I	State School Building Lease-Purchase Fund				

35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund	S	S	S	GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review	S	S	S	S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,619,200.00	1,619,200.00	580,294.00	1,619,200.00	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	6,564.00	6,564.00	59.25	6,564.00	0.00	0.0%
4) Other Local Revenue		8600-8799	405,000.00	405,000.00	204,257.85	458,800.00	53,800.00	13.3%
5) TOTAL, REVENUES			2,030,764.00	2,030,764.00	784,611.10	2,084,564.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	311,565.00	311,565.00	82,226.42	371,565.00	(60,000.00)	-19.3%
2) Classified Salaries		2000-2999	416,205.00	416,205.00	125,964.02	423,205.00	(7,000.00)	-1.7%
3) Employee Benefits		3000-3999	400,932.00	400,932.00	130,419.13	436,198.00	(35,266.00)	-8.8%
4) Books and Supplies		4000-4999	14,564.00	14,564.00	1,669.26	18,064.00	(3,500.00)	-24.0%
5) Services and Other Operating Expenditures		5000-5999	384,761.00	384,761.00	113,299.23	410,261.00	(25,500.00)	-6.6%
6) Capital Outlay		6000-6999	45,855.00	45,855.00	0.00	45,855.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	24,428.00	24,428.00	0.00	24,428.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(21,947.00)	(21,947.00)	0.00	(24,249.00)	2,302.00	-10.5%
9) TOTAL, EXPENDITURES			1,576,363.00	1,576,363.00	453,578.06	1,705,327.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			454,401.00	454,401.00	331,033.04	379,237.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	52,722.00	52,722.00	0.00	52,615.00	(107.00)	-0.2%
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	(213,038.00)	(213,038.00)	0.00	(167,373.00)	45,665.00	-21.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(160,316.00)	(160,316.00)	0.00	(114,758.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			294,085.00	294,085.00	331,033.04	264,479.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		4,793,767.00	4,793,767.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		4,793,767.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		4,793,767.00		
2) Ending Balance, June 30 (E + F1e)			294,085.00	294,085.00		5,058,246.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	500.00	500.00		500.00		
Stores		9712	0.00	0.00		0.00		

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Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	92,485.00	92,485.00		92,485.00		
OPEB	0000	9760	92,485.00					
OPEB	0000	9760		92,485.00				
OPEB	0000	9760				92,485.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		462,000.00		
Unassigned/Unappropriated Amount		9790	201,100.00	201,100.00		4,503,261.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	1,366,935.00	1,366,935.00	529,111.00	1,366,935.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	183,496.00	183,496.00	51,183.00	183,496.00	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	601.00	601.00	0.00	601.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	65,368.00	65,368.00	0.00	65,368.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,200.00	2,200.00	0.00	2,200.00	0.00	0.0%
Prior Years' Taxes		8043	100.00	100.00	0.00	100.00	0.00	0.0%
Supplemental Taxes		8044	500.00	500.00	0.00	500.00	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	0.00	0.00	0.00	0.00	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%
Subtotal, LCFF Sources			1,619,200.00	1,619,200.00	580,294.00	1,619,200.00	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%

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Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,619,200.00</b>	<b>1,619,200.00</b>	<b>580,294.00</b>	<b>1,619,200.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	3,500.00	3,500.00	0.00	3,500.00	0.00	0.0%

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Lottery - Unrestricted and Instructional Materials		8560	3,064.00	3,064.00	59.25	3,064.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>6,564.00</b>	<b>6,564.00</b>	<b>59.25</b>	<b>6,564.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	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	30,000.00	30,000.00	0.00	30,000.00	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	368,000.00	368,000.00	150,460.85	368,000.00	0.00	0.0%

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Mitigation/Developer Fees		8681	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								
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	7,000.00	7,000.00	53,797.00	60,800.00	53,800.00	768.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>405,000.00</b>	<b>405,000.00</b>	<b>204,257.85</b>	<b>458,800.00</b>	<b>53,800.00</b>	<b>13.3%</b>
<b>TOTAL, REVENUES</b>			<b>2,030,764.00</b>	<b>2,030,764.00</b>	<b>784,611.10</b>	<b>2,084,564.00</b>	<b>53,800.00</b>	<b>2.6%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	155,307.00	155,307.00	33,473.78	215,307.00	(60,000.00)	-38.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	156,258.00	156,258.00	48,752.64	156,258.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>311,565.00</b>	<b>311,565.00</b>	<b>82,226.42</b>	<b>371,565.00</b>	<b>(60,000.00)</b>	<b>-19.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	14,646.00	14,646.00	3,408.88	16,646.00	(2,000.00)	-13.7%
Classified Support Salaries		2200	37,655.00	37,655.00	1,139.22	37,655.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	145,982.00	145,982.00	48,510.00	145,982.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	217,922.00	217,922.00	72,905.92	222,922.00	(5,000.00)	-2.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>416,205.00</b>	<b>416,205.00</b>	<b>125,964.02</b>	<b>423,205.00</b>	<b>(7,000.00)</b>	<b>-1.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	59,510.00	59,510.00	15,705.24	70,970.00	(11,460.00)	-19.3%
PERS		3201-3202	109,113.00	109,113.00	33,745.66	110,889.00	(1,776.00)	-1.6%
OASDI/Medicare/Alternative		3301-3302	38,046.00	38,046.00	10,902.49	39,452.00	(1,406.00)	-3.7%
Health and Welfare Benefits		3401-3402	149,060.00	149,060.00	44,445.92	166,596.00	(17,536.00)	-11.8%
Unemployment Insurance		3501-3502	3,716.00	3,716.00	1,123.90	4,051.00	(335.00)	-9.0%

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Workers' Compensation		3601-3602	25,798.00	25,798.00	8,807.42	28,551.00	(2,753.00)	-10.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	15,689.00	15,689.00	15,688.50	15,689.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>400,932.00</b>	<b>400,932.00</b>	<b>130,419.13</b>	<b>436,198.00</b>	<b>(35,266.00)</b>	<b>-8.8%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	11,350.00	11,350.00	1,669.26	14,850.00	(3,500.00)	-30.8%
Noncapitalized Equipment		4400	3,214.00	3,214.00	0.00	3,214.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>14,564.00</b>	<b>14,564.00</b>	<b>1,669.26</b>	<b>18,064.00</b>	<b>(3,500.00)</b>	<b>-24.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,472.00	7,472.00	528.81	7,472.00	0.00	0.0%
Dues and Memberships		5300	18,000.00	18,000.00	24,271.59	31,000.00	(13,000.00)	-72.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	7,000.00	7,000.00	1,132.21	7,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,500.00	1,500.00	435.25	1,500.00	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	339,289.00	339,289.00	83,862.02	348,289.00	(9,000.00)	-2.7%
Communications		5900	11,500.00	11,500.00	3,069.35	15,000.00	(3,500.00)	-30.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>384,761.00</b>	<b>384,761.00</b>	<b>113,299.23</b>	<b>410,261.00</b>	<b>(25,500.00)</b>	<b>-6.6%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
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	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Equipment Replacement		6500	25,855.00	25,855.00	0.00	25,855.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>45,855.00</b>	<b>45,855.00</b>	<b>0.00</b>	<b>45,855.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	24,428.00	24,428.00	0.00	24,428.00	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)
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			24,428.00	24,428.00	0.00	24,428.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(21,947.00)	(21,947.00)	0.00	(24,249.00)	2,302.00	-10.5%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(21,947.00)	(21,947.00)	0.00	(24,249.00)	2,302.00	-10.5%
TOTAL, EXPENDITURES			1,576,363.00	1,576,363.00	453,578.06	1,705,327.00	(128,964.00)	-8.2%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	52,722.00	52,722.00	0.00	52,615.00	(107.00)	-0.2%
(a) TOTAL, INTERFUND TRANSFERS IN			52,722.00	52,722.00	0.00	52,615.00	(107.00)	-0.2%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(213,038.00)	(213,038.00)	0.00	(167,373.00)	45,665.00	-21.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(213,038.00)	(213,038.00)	0.00	(167,373.00)	45,665.00	-21.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(160,316.00)	(160,316.00)	0.00	(114,758.00)	45,558.00	-28.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	159,842.00	159,842.00	0.00	228,832.00	68,990.00	43.2%
3) Other State Revenue		8300-8599	848,506.00	848,506.00	161,342.56	1,063,732.00	215,226.00	25.4%
4) Other Local Revenue		8600-8799	4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
5) TOTAL, REVENUES			1,012,848.00	1,012,848.00	161,342.56	1,297,064.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	338,138.00	338,138.00	76,713.87	362,638.00	(24,500.00)	-7.2%
2) Classified Salaries		2000-2999	261,826.00	261,826.00	43,662.39	301,476.00	(39,650.00)	-15.1%
3) Employee Benefits		3000-3999	303,191.00	303,191.00	51,513.08	368,616.00	(65,425.00)	-21.6%
4) Books and Supplies		4000-4999	56,097.00	56,097.00	3,667.35	76,826.00	(20,729.00)	-37.0%
5) Services and Other Operating Expenditures		5000-5999	219,687.00	219,687.00	63,189.07	480,185.00	(260,498.00)	-118.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	77,935.00	(77,935.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	21,947.00	21,947.00	0.00	24,249.00	(2,302.00)	-10.5%
9) TOTAL, EXPENDITURES			1,225,886.00	1,225,886.00	238,745.76	1,716,925.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(213,038.00)	(213,038.00)	(77,403.20)	(419,861.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	213,038.00	213,038.00	0.00	167,373.00	(45,665.00)	-21.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			213,038.00	213,038.00	0.00	167,373.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			0.00	0.00	(77,403.20)	(252,488.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		252,488.00	252,488.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		252,488.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		252,488.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
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	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	111,950.00	111,950.00	0.00	111,950.00	0.00	0.0%
Special Education Discretionary Grants		8182	25,789.00	25,789.00	0.00	57,296.00	31,507.00	122.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	22,103.00	22,103.00	0.00	59,586.00	37,483.00	169.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>159,842.00</b>	<b>159,842.00</b>	<b>0.00</b>	<b>228,832.00</b>	<b>68,990.00</b>	<b>43.2%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	569,550.00	569,550.00	0.00	569,550.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	1,300.00	1,300.00	65.21	1,300.00	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%

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 Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	75,000.00	75,000.00	110,802.75	185,801.00	110,801.00	147.7%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	202,656.00	202,656.00	50,474.60	307,081.00	104,425.00	51.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>848,506.00</b>	<b>848,506.00</b>	<b>161,342.56</b>	<b>1,063,732.00</b>	<b>215,226.00</b>	<b>25.4%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	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)
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,500.00	4,500.00	0.00	4,500.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,500.00</b>	<b>4,500.00</b>	<b>0.00</b>	<b>4,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,012,848.00</b>	<b>1,012,848.00</b>	<b>161,342.56</b>	<b>1,297,064.00</b>	<b>284,216.00</b>	<b>28.1%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	230,582.00	230,582.00	42,767.87	250,082.00	(19,500.00)	-8.5%
Certificated Pupil Support Salaries		1200	37,716.00	37,716.00	11,832.80	38,716.00	(1,000.00)	-2.7%
Certificated Supervisors' and Administrators' Salaries		1300	69,840.00	69,840.00	22,113.20	73,840.00	(4,000.00)	-5.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>338,138.00</b>	<b>338,138.00</b>	<b>76,713.87</b>	<b>362,638.00</b>	<b>(24,500.00)</b>	<b>-7.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	162,136.00	162,136.00	28,622.04	176,886.00	(14,750.00)	-9.1%
Classified Support Salaries		2200	53,670.00	53,670.00	14,552.85	65,070.00	(11,400.00)	-21.2%
Classified Supervisors' and Administrators' Salaries		2300	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	500.00	500.00	0.00	14,000.00	(13,500.00)	-2,700.0%
Other Classified Salaries		2900	20,520.00	20,520.00	487.50	20,520.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>261,826.00</b>	<b>261,826.00</b>	<b>43,662.39</b>	<b>301,476.00</b>	<b>(39,650.00)</b>	<b>-15.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	131,304.00	131,304.00	13,539.15	135,984.00	(4,680.00)	-3.6%
PERS		3201-3202	54,823.00	54,823.00	9,483.30	64,883.00	(10,060.00)	-18.3%
OASDI/Medicare/Alternative		3301-3302	26,795.00	26,795.00	4,416.43	30,187.00	(3,392.00)	-12.7%
Health and Welfare Benefits		3401-3402	65,962.00	65,962.00	18,668.56	110,344.00	(44,382.00)	-67.3%
Unemployment Insurance		3501-3502	3,003.00	3,003.00	599.47	3,325.00	(322.00)	-10.7%
Workers' Compensation		3601-3602	21,304.00	21,304.00	4,806.17	23,893.00	(2,589.00)	-12.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			303,191.00	303,191.00	51,513.08	368,616.00	(65,425.00)	-21.6%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,300.00	1,300.00	0.00	6,081.00	(4,781.00)	-367.8%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	48,297.00	48,297.00	3,667.35	63,245.00	(14,948.00)	-31.0%
Noncapitalized Equipment		4400	6,500.00	6,500.00	0.00	7,500.00	(1,000.00)	-15.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			56,097.00	56,097.00	3,667.35	76,826.00	(20,729.00)	-37.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Travel and Conferences		5200	8,476.00	8,476.00	7,959.16	27,615.00	(19,139.00)	-225.8%
Dues and Memberships		5300	1,847.00	1,847.00	502.12	1,847.00	0.00	0.0%
Insurance		5400-5450	15,000.00	15,000.00	24,457.60	25,000.00	(10,000.00)	-66.7%
Operations and Housekeeping Services		5500	7,500.00	7,500.00	1,178.89	7,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,500.00	1,500.00	73.75	1,500.00	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	144,364.00	144,364.00	28,672.10	374,723.00	(230,359.00)	-159.6%
Communications		5900	1,000.00	1,000.00	345.45	2,000.00	(1,000.00)	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			219,687.00	219,687.00	63,189.07	480,185.00	(260,498.00)	-118.6%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	77,935.00	(77,935.00)	New
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	77,935.00	(77,935.00)	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Slate 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	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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)			25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	21,947.00	21,947.00	0.00	24,249.00	(2,302.00)	-10.5%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			21,947.00	21,947.00	0.00	24,249.00	(2,302.00)	-10.5%
TOTAL, EXPENDITURES			1,225,886.00	1,225,886.00	238,745.76	1,716,925.00	(491,039.00)	-40.1%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	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								

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)
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	213,038.00	213,038.00	0.00	167,373.00	(45,665.00)	-21.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			213,038.00	213,038.00	0.00	167,373.00	(45,665.00)	-21.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			213,038.00	213,038.00	0.00	167,373.00	45,665.00	21.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,619,200.00	1,619,200.00	580,294.00	1,619,200.00	0.00	0.0%
2) Federal Revenue		8100-8299	159,842.00	159,842.00	0.00	228,832.00	68,990.00	43.2%
3) Other State Revenue		8300-8599	855,070.00	855,070.00	161,401.81	1,070,296.00	215,226.00	25.2%
4) Other Local Revenue		8600-8799	409,500.00	409,500.00	204,257.85	463,300.00	53,800.00	13.1%
5) TOTAL, REVENUES			3,043,612.00	3,043,612.00	945,953.66	3,381,628.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	649,703.00	649,703.00	158,940.29	734,203.00	(84,500.00)	-13.0%
2) Classified Salaries		2000-2999	678,031.00	678,031.00	169,626.41	724,681.00	(46,650.00)	-6.9%
3) Employee Benefits		3000-3999	704,123.00	704,123.00	181,932.21	804,814.00	(100,691.00)	-14.3%
4) Books and Supplies		4000-4999	70,661.00	70,661.00	5,336.61	94,890.00	(24,229.00)	-34.3%
5) Services and Other Operating Expenditures		5000-5999	604,448.00	604,448.00	176,488.30	890,446.00	(285,998.00)	-47.3%
6) Capital Outlay		6000-6999	45,855.00	45,855.00	0.00	123,790.00	(77,935.00)	-170.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	49,428.00	49,428.00	0.00	49,428.00	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			2,802,249.00	2,802,249.00	692,323.82	3,422,252.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			241,363.00	241,363.00	253,629.84	(40,624.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	52,722.00	52,722.00	0.00	52,615.00	(107.00)	-0.2%
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			52,722.00	52,722.00	0.00	52,615.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			294,085.00	294,085.00	253,629.84	11,991.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		5,046,255.00	5,046,255.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		5,046,255.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		5,046,255.00		
2) Ending Balance, June 30 (E + F1e)			294,085.00	294,085.00		5,058,246.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	500.00	500.00		500.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	92,485.00	92,485.00		92,485.00		
OPEB	0000	9760	92,485.00					
OPEB	0000	9760		92,485.00				
OPEB	0000	9760				92,485.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		462,000.00		
Unassigned/Unappropriated Amount		9790	201,100.00	201,100.00		4,503,261.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	1,366,935.00	1,366,935.00	529,111.00	1,366,935.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	183,496.00	183,496.00	51,183.00	183,496.00	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	601.00	601.00	0.00	601.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	65,368.00	65,368.00	0.00	65,368.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,200.00	2,200.00	0.00	2,200.00	0.00	0.0%
Prior Years' Taxes		8043	100.00	100.00	0.00	100.00	0.00	0.0%
Supplemental Taxes		8044	500.00	500.00	0.00	500.00	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	0.00	0.00	0.00	0.00	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%
Subtotal, LCFF Sources			1,619,200.00	1,619,200.00	580,294.00	1,619,200.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,619,200.00</b>	<b>1,619,200.00</b>	<b>580,294.00</b>	<b>1,619,200.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	111,950.00	111,950.00	0.00	111,950.00	0.00	0.0%
Special Education Discretionary Grants		8182	25,789.00	25,789.00	0.00	57,296.00	31,507.00	122.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	22,103.00	22,103.00	0.00	59,586.00	37,483.00	169.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>159,842.00</b>	<b>159,842.00</b>	<b>0.00</b>	<b>228,832.00</b>	<b>68,990.00</b>	<b>43.2%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	569,550.00	569,550.00	0.00	569,550.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,500.00	3,500.00	0.00	3,500.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,364.00	4,364.00	124.46	4,364.00	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)
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	75,000.00	75,000.00	110,802.75	185,801.00	110,801.00	147.7%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	202,656.00	202,656.00	50,474.60	307,081.00	104,425.00	51.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>855,070.00</b>	<b>855,070.00</b>	<b>161,401.81</b>	<b>1,070,296.00</b>	<b>215,226.00</b>	<b>25.2%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	0.00	30,000.00	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	368,000.00	368,000.00	150,460.85	368,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	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	11,500.00	11,500.00	53,797.00	65,300.00	53,800.00	467.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>409,500.00</b>	<b>409,500.00</b>	<b>204,257.85</b>	<b>463,300.00</b>	<b>53,800.00</b>	<b>13.1%</b>
<b>TOTAL, REVENUES</b>			<b>3,043,612.00</b>	<b>3,043,612.00</b>	<b>945,953.66</b>	<b>3,381,628.00</b>	<b>338,016.00</b>	<b>11.1%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	385,889.00	385,889.00	76,241.65	465,389.00	(79,500.00)	-20.6%
Certificated Pupil Support Salaries		1200	37,716.00	37,716.00	11,832.80	38,716.00	(1,000.00)	-2.7%
Certificated Supervisors' and Administrators' Salaries		1300	226,098.00	226,098.00	70,865.84	230,098.00	(4,000.00)	-1.8%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>649,703.00</b>	<b>649,703.00</b>	<b>158,940.29</b>	<b>734,203.00</b>	<b>(84,500.00)</b>	<b>-13.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	176,782.00	176,782.00	32,030.92	193,532.00	(16,750.00)	-9.5%
Classified Support Salaries		2200	91,325.00	91,325.00	15,692.07	102,725.00	(11,400.00)	-12.5%
Classified Supervisors' and Administrators' Salaries		2300	170,982.00	170,982.00	48,510.00	170,982.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	218,422.00	218,422.00	72,905.92	236,922.00	(18,500.00)	-8.5%
Other Classified Salaries		2900	20,520.00	20,520.00	487.50	20,520.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>678,031.00</b>	<b>678,031.00</b>	<b>169,626.41</b>	<b>724,681.00</b>	<b>(46,650.00)</b>	<b>-6.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	190,814.00	190,814.00	29,244.39	206,954.00	(16,140.00)	-8.5%
PERS		3201-3202	163,936.00	163,936.00	43,228.96	175,772.00	(11,836.00)	-7.2%
OASDI/Medicare/Alternative		3301-3302	64,841.00	64,841.00	15,318.92	69,639.00	(4,798.00)	-7.4%
Health and Welfare Benefits		3401-3402	215,022.00	215,022.00	63,114.48	276,940.00	(61,918.00)	-28.8%
Unemployment Insurance		3501-3502	6,719.00	6,719.00	1,723.37	7,376.00	(657.00)	-9.8%
Workers' Compensation		3601-3602	47,102.00	47,102.00	13,613.59	52,444.00	(5,342.00)	-11.3%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	15,689.00	15,689.00	15,688.50	15,689.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>704,123.00</b>	<b>704,123.00</b>	<b>181,932.21</b>	<b>804,814.00</b>	<b>(100,691.00)</b>	<b>-14.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,300.00	1,300.00	0.00	6,081.00	(4,781.00)	-367.8%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	59,647.00	59,647.00	5,336.61	78,095.00	(18,448.00)	-30.9%
Noncapitalized Equipment		4400	9,714.00	9,714.00	0.00	10,714.00	(1,000.00)	-10.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>70,661.00</b>	<b>70,661.00</b>	<b>5,336.61</b>	<b>94,890.00</b>	<b>(24,229.00)</b>	<b>-34.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
Travel and Conferences		5200	15,948.00	15,948.00	8,487.97	35,087.00	(19,139.00)	-120.0%
Dues and Memberships		5300	19,847.00	19,847.00	24,773.71	32,847.00	(13,000.00)	-65.5%
Insurance		5400-5450	15,000.00	15,000.00	24,457.60	25,000.00	(10,000.00)	-66.7%
Operations and Housekeeping Services		5500	14,500.00	14,500.00	2,311.10	14,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,000.00	3,000.00	509.00	3,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	483,653.00	483,653.00	112,534.12	723,012.00	(239,359.00)	-49.5%
Communications		5900	12,500.00	12,500.00	3,414.80	17,000.00	(4,500.00)	-36.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>604,448.00</b>	<b>604,448.00</b>	<b>176,488.30</b>	<b>890,446.00</b>	<b>(285,998.00)</b>	<b>-47.3%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	77,935.00	(77,935.00)	New
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	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Equipment Replacement		6500	25,855.00	25,855.00	0.00	25,855.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>45,855.00</b>	<b>45,855.00</b>	<b>0.00</b>	<b>123,790.00</b>	<b>(77,935.00)</b>	<b>-170.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	25,000.00	25,000.00	0.00	25,000.00	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	24,428.00	24,428.00	0.00	24,428.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%



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Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
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)			49,428.00	49,428.00	0.00	49,428.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,802,249.00	2,802,249.00	692,323.82	3,422,252.00	(620,003.00)	-22.1%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	52,722.00	52,722.00	0.00	52,615.00	(107.00)	-0.2%
(a) TOTAL, INTERFUND TRANSFERS IN			52,722.00	52,722.00	0.00	52,615.00	(107.00)	-0.2%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

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)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	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)			52,722.00	52,722.00	0.00	52,615.00	107.00	0.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	31,025.00	31,025.00	0.00	18,940.00	(12,085.00)	-39.0%
3) Other State Revenue		8300-8599	306,200.00	306,200.00	68,884.00	280,724.00	(25,476.00)	-8.3%
4) Other Local Revenue		8600-8799	0.00	0.00	158.08	111,384.00	111,384.00	New
5) TOTAL, REVENUES			337,225.00	337,225.00	69,042.08	411,048.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	115,066.00	115,066.00	43,610.05	199,368.00	(84,302.00)	-73.3%
2) Classified Salaries		2000-2999	32,809.00	32,809.00	10,021.03	51,947.00	(19,138.00)	-58.3%
3) Employee Benefits		3000-3999	76,107.00	76,107.00	21,372.86	104,628.00	(28,521.00)	-37.5%
4) Books and Supplies		4000-4999	26,467.00	26,467.00	4,299.05	51,141.00	(24,674.00)	-93.2%
5) Services and Other Operating Expenditures		5000-5999	41,000.00	41,000.00	10,409.62	36,276.00	4,724.00	11.5%
6) Capital Outlay		6000-6999	39,054.00	39,054.00	(16,288.69)	212,087.00	(173,033.00)	-443.1%
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			330,503.00	330,503.00	73,423.92	655,447.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,722.00	6,722.00	(4,381.84)	(244,399.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	6,722.00	6,722.00	0.00	6,615.00	107.00	1.6%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,722.00)	(6,722.00)	0.00	(6,615.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(4,381.84)	(251,014.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		251,014.00	251,014.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		251,014.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		251,014.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs								
		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources								
		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	31,025.00	31,025.00	0.00	18,940.00	(12,085.00)	-39.0%
TOTAL, FEDERAL REVENUE			31,025.00	31,025.00	0.00	18,940.00	(12,085.00)	-39.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources								
		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	301,000.00	301,000.00	68,884.00	275,524.00	(25,476.00)	-8.5%
All Other State Revenue	All Other	8590	5,200.00	5,200.00	0.00	5,200.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			306,200.00	306,200.00	68,884.00	280,724.00	(25,476.00)	-8.3%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	158.08	111,384.00	111,384.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	158.08	111,384.00	111,384.00	New
<b>TOTAL, REVENUES</b>			337,225.00	337,225.00	69,042.08	411,048.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	4,500.00	4,500.00	6,754.69	88,802.00	(84,302.00)	-1,873.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	110,566.00	110,566.00	36,855.36	110,566.00	0.00	0.0%
Other Certificated Salaries		1900	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, CERTIFICATED SALARIES			115,066.00	115,066.00	43,610.05	199,368.00	(84,302.00)	-73.3%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,000.00	2,000.00	0.00	20,000.00	(18,000.00)	-900.0%
Classified Support Salaries		2200	3,415.00	3,415.00	0.00	0.00	3,415.00	100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	27,394.00	27,394.00	10,021.03	31,947.00	(4,553.00)	-16.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			32,809.00	32,809.00	10,021.03	51,947.00	(19,138.00)	-58.3%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	27,178.00	27,178.00	7,186.96	43,279.00	(16,101.00)	-59.2%
PERS		3201-3202	8,173.00	8,173.00	2,542.34	13,113.00	(4,940.00)	-60.4%
OASDI/Medicare/Alternative		3301-3302	4,178.00	4,178.00	1,721.20	6,865.00	(2,687.00)	-64.3%
Health and Welfare Benefits		3401-3402	30,555.00	30,555.00	7,528.06	30,555.00	0.00	0.0%
Unemployment Insurance		3501-3502	740.00	740.00	268.15	1,257.00	(517.00)	-69.9%
Workers' Compensation		3601-3602	5,283.00	5,283.00	2,126.15	9,559.00	(4,276.00)	-80.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			76,107.00	76,107.00	21,372.86	104,628.00	(28,521.00)	-37.5%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	3,000.00	3,000.00	3,506.98	10,000.00	(7,000.00)	-233.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	18,467.00	18,467.00	(4,052.04)	18,585.00	(118.00)	-0.6%
Noncapitalized Equipment		4400	5,000.00	5,000.00	4,844.11	22,556.00	(17,556.00)	-351.1%
TOTAL, BOOKS AND SUPPLIES			26,467.00	26,467.00	4,299.05	51,141.00	(24,674.00)	-93.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,500.00	7,500.00	(738.66)	7,500.00	0.00	0.0%
Dues and Memberships		5300	1,500.00	1,500.00	1,130.00	1,500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,200.00	4,200.00	(3,376.56)	5,000.00	(800.00)	-19.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,600.00	2,600.00	(1,346.11)	2,679.00	(79.00)	-3.0%
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	23,600.00	23,600.00	14,190.93	17,597.00	6,003.00	25.4%
Communications		5900	1,600.00	1,600.00	550.02	2,000.00	(400.00)	-25.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,000.00	41,000.00	10,409.62	36,276.00	4,724.00	11.5%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	34,054.00	34,054.00	(16,288.69)	212,087.00	(178,033.00)	-522.8%
Equipment		6400	5,000.00	5,000.00	0.00	0.00	5,000.00	100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)	
TOTAL, CAPITAL OUTLAY			39,054.00	39,054.00	(16,288.69)	212,087.00	(173,033.00)	-443.1%	
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
Tuition									
Tuition, Excess Costs, and/or Deficit Payments									
		Payments to Districts or Charter Schools	7141	0.00	0.00	0.00	0.00	0.00	0.0%
		Payments to County Offices	7142	0.00	0.00	0.00	0.00	0.00	0.0%
		Payments to JPAs	7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out									
Transfers of Pass-Through Revenues									
		To Districts or Charter Schools	7211	0.00	0.00	0.00	0.00	0.00	0.0%
		To County Offices	7212	0.00	0.00	0.00	0.00	0.00	0.0%
		To JPAs	7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
		Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%
		Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
		Transfers of Indirect Costs - Interfund	7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			330,503.00	330,503.00	73,423.92	655,447.00			
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
		Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%	
<b>INTERFUND TRANSFERS OUT</b>									
		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	6,722.00	6,722.00	0.00	6,615.00	107.00	1.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,722.00	6,722.00	0.00	6,615.00	107.00	1.6%	
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
Long-Term Debt Proceeds									
		Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.0%
		Proceeds from Leases	8972	0.00	0.00	0.00	0.00	0.00	0.0%
		All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%	
<b>USES</b>									
		All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%	
<b>CONTRIBUTIONS</b>									
		Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.0%
		Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%	
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,722.00)	(6,722.00)	0.00	(6,615.00)			

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	308,000.00	308,000.00	0.00	308,000.00	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			308,000.00	308,000.00	0.00	308,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	262,000.00	262,000.00	0.00	262,000.00	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			262,000.00	262,000.00	0.00	262,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			46,000.00	46,000.00	0.00	46,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	46,000.00	46,000.00	0.00	46,000.00	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			(46,000.00)	(46,000.00)	0.00	(46,000.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Forest Reserve Funds		8260	46,000.00	46,000.00	0.00	46,000.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	262,000.00	262,000.00	0.00	262,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			308,000.00	308,000.00	0.00	308,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			308,000.00	308,000.00	0.00	308,000.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	262,000.00	262,000.00	0.00	262,000.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			262,000.00	262,000.00	0.00	262,000.00	0.00	0.0%
TOTAL, EXPENDITURES			262,000.00	262,000.00	0.00	262,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	46,000.00	46,000.00	0.00	46,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			46,000.00	46,000.00	0.00	46,000.00	0.00	0.0%

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	396.18	396.18	396.18	396.18	0.00	0.0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Total Basic Aid Open Enrollment Regular ADA</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. Total, District Regular ADA</b> (Sum of Lines A1 through A3)	396.18	396.18	396.18	396.18	0.00	0.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	2.12	2.12	2.12	2.12	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]	12.27	12.27	12.27	12.27	0.00	0.0%
<b>g. Total, District Funded County Program ADA</b> (Sum of Lines A5a through A5f)	14.39	14.39	14.39	14.39	0.00	0.0%
<b>6. TOTAL DISTRICT ADA</b> (Sum of Line A4 and Line A5g)	410.57	410.57	410.57	410.57	0.00	0.0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>8. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	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)]	.01	.01	.01	.01	0.00	0.0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	.01	.01	.01	.01	0.00	0.0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	396.18	396.18	396.18	396.18	0.00	0.0%
b. Special Education-Special Day Class	3.46	3.46	3.46	3.46	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]	12.53	12.53	12.53	12.53	0.00	0.0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	412.17	412.17	412.17	412.17	0.00	0.0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	412.18	412.18	412.18	412.18	0.00	0.0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>5. County Operations Grant ADA</b>	15.99	15.99	15.99	15.99	0.00	0.0%
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>Program ADA</b> (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>8. TOTAL CHARTER SCHOOL ADA</b> (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>9. TOTAL CHARTER SCHOOL ADA</b> Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	0.00	0.00	0.00	0.00	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):		JUNE								
A. BEGINNING CASH			4,018,687.98	3,939,454.00	4,013,133.95	4,171,441.42	4,270,025.33	4,377,146.44	4,892,850.44	5,013,834.44
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		105,203.00	92,154.00	217,060.00	165,877.00	165,877.00	195,000.00	130,000.00	130,000.00
Property Taxes	8020-8079							45,000.00		
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299								10,000.00	
Other State Revenue	8300-8599		6,424.85	35,516.00	110,000.00	119,460.96	119,460.96	30,000.00	155,000.00	10,000.00
Other Local Revenue	8600-8799			53,797.00	7,000.00	150,460.85	8,183.00	5,000.00	100,000.00	10,000.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			111,627.85	181,467.00	334,060.00	435,798.81	293,520.96	275,000.00	395,000.00	150,000.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		26,175.24	24,257.80	54,153.82	54,353.43	54,492.09	75,000.00	75,000.00	75,000.00
Classified Salaries	2000-2999		36,066.57	34,530.05	49,126.17	49,903.62	50,705.74	70,000.00	65,000.00	70,000.00
Employee Benefits	3000-3999		45,972.20	29,314.77	53,256.90	53,388.34	53,982.60	72,500.00	68,000.00	72,500.00
Books and Supplies	4000-4999			.59	3,501.81	1,834.21	14,761.49	10,000.00	1,000.00	26,000.00
Services	5000-5999		81,595.69	17,938.98	14,725.83	62,227.80	22,748.93	40,000.00	10,000.00	5,000.00
Capital Outlay	6000-6599							25,000.00		50,000.00
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									



Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
<b>TOTAL DISBURSEMENTS</b>			189,809.70	106,042.19	174,764.53	221,707.40	196,690.85	292,500.00	219,000.00	298,500.00
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(600.00)								
Accounts Receivable	9200-9299	(1,232,861.41)	7,575.91		2,068.00	1,193.00		536,000.00		2,880.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>		(1,233,461.41)	7,575.91	0.00	2,068.00	1,193.00	0.00	536,000.00	0.00	2,880.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(23,812.10)	8,628.04	1,744.86	3,056.00	(2,636.00)	(10,291.00)	2,796.00		4,599.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	(182,082.01)				119,336.50			55,016.00	
Deferred Inflows of Resources	9690									
<b>SUBTOTAL</b>		(205,894.11)	8,628.04	1,744.86	3,056.00	116,700.50	(10,291.00)	2,796.00	55,016.00	4,599.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		(1,027,567.30)	(1,052.13)	(1,744.86)	(988.00)	(115,507.50)	10,291.00	533,204.00	(55,016.00)	(1,719.00)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(79,233.98)	73,679.95	158,307.47	98,583.91	107,121.11	515,704.00	120,984.00	(150,219.00)
<b>F. ENDING CASH (A + E)</b>			3,939,454.00	4,013,133.95	4,171,441.42	4,270,025.33	4,377,146.44	4,892,850.44	5,013,834.44	4,863,615.44
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		JUNE							
A. BEGINNING CASH		4,863,615.44	5,181,029.44	5,474,803.93	5,174,401.88				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	130,000.00		105,431.00	113,829.00	0.00		1,550,431.00	1,550,431.00
Property Taxes	8020-8079		23,769.00					68,769.00	68,769.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	45,000.00		64,842.00	108,990.00			228,832.00	228,832.00
Other State Revenue	8300-8599	85,000.00	325,000.00	65,070.00	9,363.23			1,070,296.00	1,070,296.00
Other Local Revenue	8600-8799	25,000.00	87,500.00	16,359.15				463,300.00	463,300.00
Interfund Transfers In	8910-8929				52,615.00			52,615.00	52,615.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		285,000.00	436,269.00	251,702.15	284,797.23	0.00	0.00	3,434,243.00	3,434,243.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	75,000.00	75,000.00	75,000.00	70,770.62	0.00		734,203.00	734,203.00
Classified Salaries	2000-2999	70,000.00	70,000.00	70,000.00	89,348.85			724,681.00	724,681.00
Employee Benefits	3000-3999	72,500.00	72,500.00	72,500.00	138,399.19			804,814.00	804,814.00
Books and Supplies	4000-4999	10,000.00	10,000.00	12,500.00	5,291.90			94,890.00	94,890.00
Services	5000-5999	85,000.00	127,500.00	297,650.00	126,058.77			890,446.00	890,446.00
Capital Outlay	6000-6599	28,500.00		20,290.00				123,790.00	123,790.00
Other Outgo	7000-7499				49,428.00			49,428.00	49,428.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		341,000.00	355,000.00	547,940.00	479,297.33	0.00	0.00	3,422,252.00	3,422,252.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199				600.00			600.00	0.00
Accounts Receivable	9200-9299	376,400.00	229,000.00		77,744.50			1,232,861.41	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		376,400.00	229,000.00	0.00	78,344.50	0.00	0.00	1,233,461.41	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	2,986.00	8,765.00	4,164.20				23,812.10	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650		7,729.51					182,082.01	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		2,986.00	16,494.51	4,164.20	0.00	0.00	0.00	205,894.11	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		373,414.00	212,505.49	(4,164.20)	78,344.50	0.00	0.00	1,027,567.30	
E. NET INCREASE/DECREASE (B - C + D)		317,414.00	293,774.49	(300,402.05)	(116,155.60)	0.00	0.00	1,039,558.30	11,991.00
F. ENDING CASH (A + E)		5,181,029.44	5,474,803.93	5,174,401.88	5,058,246.28				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,058,246.28	

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			5,058,246.28	5,058,246.28	5,058,246.28	5,058,246.28	5,058,246.28	5,058,246.28	5,058,246.28	5,058,246.28
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			5,058,246.28	5,058,246.28	5,058,246.28	5,058,246.28	5,058,246.28	5,058,246.28	5,058,246.28	5,058,246.28
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		5,058,246.28	5,058,246.28	5,058,246.28	5,058,246.28				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		5,058,246.28	5,058,246.28	5,058,246.28	5,058,246.28				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,058,246.28	

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

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent or Designee

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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 13, 2022 Signed: \_\_\_\_\_  
County Superintendent of Schools

**CERTIFICATION OF FINANCIAL CONDITION**

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

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

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

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Contact person for additional information on the interim report:

Name: Nona Griesert Telephone: (530)993-1660, x-120  
Title: Director of Business Services/CBO E-mail: ngriesert@spjud.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	
<b>CRITERIA AND STANDARDS (continued)</b>			<b>Met</b>	<b>Not Met</b>
2	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since budget adoption.		X
4a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
4b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
<b>SUPPLEMENTAL INFORMATION</b>			<b>No</b>	<b>Yes</b>
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	



S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?		X
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none"> <li>* If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment?</li> <li>* 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?</li> </ul>	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"> <li>* If yes, have there been changes since budget adoption in OPEB liabilities?</li> </ul>	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"> <li>* If yes, have there been changes since budget adoption in self-insurance liabilities?</li> </ul>	X	n/a
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: <ul style="list-style-type: none"> <li>* Certificated? (Section S8A, Line 1b)</li> <li>* Classified? (Section S8B, Line 1b)</li> <li>* Management/supervisor/confidential? (Section S8C, Line 1b)</li> </ul>	X	X
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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	3,422,252.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	436,840.00
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	123,790.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	183,931.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				307,721.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				2,677,691.00
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*				.01
B. Expenditures per ADA (Line I.E divided by Line II.A)				267,769,100.00
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>			<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			0.00	0.00
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			0.00	0.00
B. Required effort (Line A.2 times 90%)			0.00	0.00

C. Current year expenditures (Line I.E and Line II.B)	2,677,691.00	267,769,100.00
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

**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 256,426.00
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

N/A

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 2,007,272.00

**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) 12.77%

**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. 0.00

**B. Abnormal or Mass Separation Costs (required)**

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

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

**A. Indirect Costs**

- 1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 76,867.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 153,810.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
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)	10,328.63
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)	241,005.63
9. Carry-Forward Adjustment (Part IV, Line F)	137,358.94
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	378,364.57

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,266,795.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	375,880.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	348,618.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	78,853.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	92,512.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	16,789.00
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)	622,933.00
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)	95,095.00
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)	70,553.37
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)	0.00
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)	443,360.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
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)	3,411,388.37

**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)

7.06%

**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](http://www.cde.ca.gov/fg/ac/ic))

(Line A10 divided by Line B19)

11.09%

**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect

cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	241,005.63
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(19,726.54)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.46%) times Part III, Line B19); zero if negative	137,358.94
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.46%) times Part III, Line B19) or (the highest rate used to recover costs from any program (2.46%) times Part III, Line B19); zero if positive	0.00
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	137,358.94
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	137,358.94

Approved indirect cost rate: 2.46%  
Highest rate used in any program: 2.46%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3305	14,910.00	366.00	2.45%
01	3310	268,333.00	2,687.00	1.00%
01	3315	68,637.00	484.00	0.71%
01	3327	4,496.00	110.00	2.45%
01	3345	976.00	24.00	2.46%
01	3395	14,564.00	358.00	2.46%
01	5634	3,150.00	77.00	2.44%
01	6266	7,078.00	174.00	2.46%
01	6500	607,756.00	13,674.00	2.25%
01	6520	21,133.00	480.00	2.27%
01	6536	6,915.00	170.00	2.46%
01	6537	31,109.00	765.00	2.46%
01	6546	67,478.00	693.00	1.03%
01	6680	123,079.00	764.00	0.62%
01	6685	56,848.00	900.00	1.58%
01	7366	96,782.00	2,131.00	2.20%
01	7435	15,973.00	392.00	2.45%

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)						
		15.99	0.00%	15.99	0.00%	15.99
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,619,200.00	5.38%	1,706,313.00	4.02%	1,774,907.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	6,564.00	0.00%	6,564.00	0.00%	6,564.00
4. Other Local Revenues	8600-8799	458,800.00	(11.73%)	405,000.00	0.00%	405,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	52,615.00	0.00%	52,615.00	(62.04%)	19,975.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(167,373.00)	218.99%	(533,896.00)	1.69%	(542,899.00)
6. Total (Sum lines A1 thru A5c)		1,969,806.00	(16.92%)	1,636,596.00	1.65%	1,663,547.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				371,565.00		382,780.00
b. Step & Column Adjustment				11,215.00		7,007.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	371,565.00	3.02%	382,780.00	1.83%	389,787.00
2. Classified Salaries						
a. Base Salaries				423,205.00		438,513.00
b. Step & Column Adjustment				15,308.00		10,175.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	423,205.00	3.62%	438,513.00	2.32%	448,688.00
3. Employee Benefits	3000-3999	436,198.00	1.08%	440,916.00	.65%	443,780.00
4. Books and Supplies	4000-4999	18,064.00	0.00%	18,064.00	0.00%	18,064.00
5. Services and Other Operating Expenditures	5000-5999	410,261.00	0.00%	410,261.00	0.00%	410,261.00
6. Capital Outlay	6000-6999	45,855.00	0.00%	45,855.00	0.00%	45,855.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	24,428.00	0.00%	24,428.00	0.00%	24,428.00
8. Other Outgo - Transfers of indirect Costs	7300-7399	(24,249.00)	0.00%	(24,249.00)	0.00%	(24,249.00)
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)						
11. Total (Sum lines B1 thru B10)		1,705,327.00	1.83%	1,736,568.00	1.15%	1,756,614.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		264,479.00		(99,972.00)		(93,067.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,793,767.00		5,058,246.00		4,958,274.00
2. Ending Fund Balance (Sum lines C and D1)		5,058,246.00		4,958,274.00		4,865,207.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	92,485.00		92,485.00		92,485.00



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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	462,000.00		462,000.00		462,000.00
2. Unassigned/Unappropriated	9790	4,503,261.00		4,403,289.00		4,310,222.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,058,246.00		4,958,274.00		4,865,207.00
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	462,000.00		462,000.00		462,000.00
c. Unassigned/Unappropriated	9790	4,503,261.00		4,403,289.00		4,310,222.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		4,965,261.00		4,865,289.00		4,772,222.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

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 A1, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	228,832.00	(22.25%)	177,923.00	0.00%	177,923.00
3. Other State Revenues	8300-8599	1,063,732.00	(19.28%)	858,631.00	0.00%	858,631.00
4. Other Local Revenues	8600-8799	4,500.00	0.00%	4,500.00	0.00%	4,500.00
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	167,373.00	218.99%	533,896.00	1.69%	542,899.00
6. Total (Sum lines A1 thru A5c)		1,464,437.00	7.55%	1,574,950.00	57%	1,583,953.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				362,638.00		367,297.00
b. Step & Column Adjustment				4,659.00		4,784.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	362,638.00	1.28%	367,297.00	1.30%	372,081.00
2. Classified Salaries						
a. Base Salaries				301,476.00		306,849.00
b. Step & Column Adjustment				5,373.00		3,555.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	301,476.00	1.78%	306,849.00	1.16%	310,404.00
3. Employee Benefits	3000-3999	368,616.00	.13%	369,077.00	.18%	369,741.00
4. Books and Supplies	4000-4999	76,826.00	(5.07%)	72,929.00	0.00%	72,929.00
5. Services and Other Operating Expenditures	5000-5999	480,185.00	(14.71%)	409,549.00	0.00%	409,549.00
6. Capital Outlay	6000-6999	77,935.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	25,000.00	0.00%	25,000.00	0.00%	25,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	24,249.00	0.00%	24,249.00	0.00%	24,249.00
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)						
11. Total (Sum lines B1 thru B10)		1,716,925.00	(8.27%)	1,574,950.00	57%	1,583,953.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(252,488.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		252,488.00		0.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		0.00		0.00		0.00
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

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)		15.99	0.00%	15.99	0.00%	15.99
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,619,200.00	5.38%	1,706,313.00	4.02%	1,774,907.00
2. Federal Revenues	8100-8299	228,832.00	(22.25%)	177,923.00	0.00%	177,923.00
3. Other State Revenues	8300-8599	1,070,296.00	(19.16%)	865,195.00	0.00%	865,195.00
4. Other Local Revenues	8600-8799	463,300.00	(11.61%)	409,500.00	0.00%	409,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	52,615.00	0.00%	52,615.00	(62.04%)	19,975.00
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)		3,434,243.00	(6.48%)	3,211,546.00	1.12%	3,247,500.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				734,203.00		750,077.00
b. Step & Column Adjustment				15,874.00		11,791.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	734,203.00	2.16%	750,077.00	1.57%	761,868.00
2. Classified Salaries						
a. Base Salaries				724,681.00		745,362.00
b. Step & Column Adjustment				20,681.00		13,730.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	724,681.00	2.85%	745,362.00	1.84%	759,092.00
3. Employee Benefits	3000-3999	804,814.00	.64%	809,993.00	.44%	813,521.00
4. Books and Supplies	4000-4999	94,890.00	(4.11%)	90,993.00	0.00%	90,993.00
5. Services and Other Operating Expenditures	5000-5999	890,446.00	(7.93%)	819,810.00	0.00%	819,810.00
6. Capital Outlay	6000-6999	123,790.00	(62.96%)	45,855.00	0.00%	45,855.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	49,428.00	0.00%	49,428.00	0.00%	49,428.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
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				0.00		0.00
11. Total (Sum lines B1 thru B10)		3,422,252.00	(3.24%)	3,311,518.00	.88%	3,340,567.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		11,991.00		(99,972.00)		(93,067.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,046,255.00		5,058,246.00		4,958,274.00
2. Ending Fund Balance (Sum lines C and D1)		5,058,246.00		4,958,274.00		4,865,207.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	500.00		500.00		500.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	92,485.00		92,485.00		92,485.00

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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	462,000.00		462,000.00		462,000.00
2. Unassigned/Unappropriated	9790	4,503,261.00		4,403,289.00		4,310,222.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,058,246.00		4,958,274.00		4,865,207.00
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	462,000.00		462,000.00		462,000.00
c. Unassigned/Unappropriated	9790	4,503,261.00		4,403,289.00		4,310,222.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	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)		4,965,261.00		4,865,289.00		4,772,222.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		145.09%		146.92%		142.86%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
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)						
		3,422,252.00		3,311,518.00		3,340,567.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		3,422,252.00		3,311,518.00		3,340,567.00
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)		3,422,252.00		3,311,518.00		3,340,567.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		5%		5%		5%
e. Reserve Standard - By Percent (Line F3c times F3d)		171,112.60		165,575.90		167,028.35
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		75,000.00		75,000.00		75,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		171,112.60		165,575.90		167,028.35
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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				
01I COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					52,615.00	0.00		
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	6,615.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	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	46,000.00		
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								
300 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
350 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
400 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
530 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
560 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
570 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
610 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
620 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
630 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
660 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
670 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
710 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
730 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
760 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
950 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 9810
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7360				
TOTALS	0.00	0.00	0.00	0.00	52,615.00	52,615.00		



Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multi-year 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)		
<b>County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)</b>				
Current Year (2022-23)	.01	.01	0.0%	Met
1st Subsequent Year (2023-24)	.02	.02	0.0%	Met
2nd Subsequent Year (2024-25)	.02	.02	0.0%	Met
<b>District Funded County Program ADA (Form A/AI, Line B2g)</b>				
Current Year (2022-23)	412.17	412.17	0.0%	Met
1st Subsequent Year (2023-24)	412.17	412.17	0.0%	Met
2nd Subsequent Year (2024-25)	412.17	412.17	0.0%	Met
<b>County Operations Grant ADA (Form A/AI, Line B5)</b>				
Current Year (2022-23)	15.99	15.99	0.0%	Met
1st Subsequent Year (2023-24)	15.99	15.99	0.0%	Met
2nd Subsequent Year (2024-25)	15.99	15.99	0.0%	Met
<b>Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3)</b>				
Current Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met

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

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

1a STANDARD MET - Projected ADA for County Operations Grant and county operated programs has not changed since 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:

**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			Percent Change	Status
	(Fund 01, Objects 8011, 8012, 8020-8089)				
	Budget Adoption (Fonn 01CS, Item 2C)	First Interim	Projected Year Totals		
Current Year (2022-23)	1,819,200.00	1,619,200.00	1,619,200.00	0.0%	Met
1st Subsequent Year (2023-24)	1,706,313.00	1,706,313.00	1,706,313.00	0.0%	Met
2nd Subsequent Year (2024-25)	1,774,907.00	1,774,907.00	1,774,907.00	0.0%	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 date 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) (Form 01CS, Item 3B)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2022-23)	2,031,857.00	2,263,698.00	11.4%	Not Met
1st Subsequent Year (2023-24)	2,058,949.00	2,305,432.00	12.0%	Not Met
2nd Subsequent Year (2024-25)	2,082,746.00	2,334,481.00	12.1%	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)

Increase in salaries and statutory benefits for current year and both out years are due to additional staffing added for learning loss, mental health services and other services. The Increase also includes anticipated step and column adjustments for the increased staffing.

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 of fice's explanation percentage range.

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First Interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)</b>				
Current Year (2022-23)	159,842.00	228,832.00	43.2%	Yes
1st Subsequent Year (2023-24)	159,842.00	177,923.00	11.3%	Yes
2nd Subsequent Year (2024-25)	159,842.00	177,923.00	11.3%	Yes

Explanation: (required if Yes) The current year federal revenue includes prior year carry over funding. Both out years have had revenues removed that are not anticipated to continue in the out years.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2022-23)	855,070.00	1,070,296.00	25.2%	Yes
1st Subsequent Year (2023-24)	855,070.00	865,195.00	1.2%	No
2nd Subsequent Year (2024-25)	855,070.00	865,195.00	1.2%	No

Explanation: (required if Yes) The current year state revenue includes prior year carry over funding. Both out years have had revenues removed that are not anticipated to continue in the out years.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2022-23)	409,500.00	463,300.00	13.1%	Yes
1st Subsequent Year (2023-24)	409,500.00	409,500.00	0.0%	No
2nd Subsequent Year (2024-25)	409,500.00	409,500.00	0.0%	No

Explanation: (required if Yes) The current year includes a one time award that is not anticipated to continue into the out years.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2022-23)	70,661.00	94,890.00	34.3%	Yes
1st Subsequent Year (2023-24)	70,661.00	90,993.00	28.8%	Yes
2nd Subsequent Year (2024-25)	70,661.00	90,993.00	28.8%	Yes

Explanation: (required if Yes) The current year books and supplies expenditures include those that are for restricted resource purposes. The restricted revenues that are not anticipated to continue in the out years have been removed from both out year expenditures.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2022-23)	604,448.00	890,446.00	47.3%	Yes
1st Subsequent Year (2023-24)	604,448.00	819,810.00	35.6%	Yes
2nd Subsequent Year (2024-25)	604,448.00	819,810.00	35.6%	Yes

Explanation: (required if Yes) The increase in services and other operating expenditures in the current budget year are due to carry over from prior year revenue sources that are not anticipated to continue in the out years. Some additional funding sources have also increased the planned expenditures in the 1st and 2nd subsequent out years that are anticipated to continue.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenues (Section 4A)</b>				
Current Year (2022-23)	1,424,412.00	1,762,428.00	23.7%	Not Met
1st Subsequent Year (2023-24)	1,424,412.00	1,452,618.00	2.0%	Met
2nd Subsequent Year (2024-25)	1,424,412.00	1,452,618.00	2.0%	Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)</b>				
Current Year (2022-23)	675,109.00	985,336.00	46.0%	Not Met
1st Subsequent Year (2023-24)	675,109.00	910,803.00	34.9%	Not Met
2nd Subsequent Year (2024-25)	675,109.00	910,803.00	34.9%	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 current year federal revenue includes prior year carry over funding. Both out years have had revenues removed that are not anticipated to continue in the out years.

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

The current year state revenue includes prior year carry over funding. Both out years have had revenues removed that are not anticipated to continue in the out years.

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

The current year includes a one time award that is not anticipated to continue into the out years.

- 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 books and supplies expenditures include those that are for restricted resource purposes. The restricted revenues that are not anticipated to continue in the out years have been removed from both out year expenditures.

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

The increase in services and other operating expenditures in the current budget year are due to carry over from prior year revenue sources that are not anticipated to continue in the out years. Some additional funding sources have also increased the planned expenditures in the 1st and 2nd subsequent out years that are anticipated to continue.

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 date does not exist. Budget date that exist will be extracted; otherwise, enter budget date 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	47,290.89	0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		0.00	

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

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

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

**6. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

**8A. 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)	14.51%	146.9%	142.9%
<b>County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):</b>	48.4%	49.0%	47.6%

**8B. 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):

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223)	0.00		

**8C. Calculating the County Office's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2022-23)	264,479.00	1,705,327.00	N/A	Met
1st Subsequent Year (2023-24)	(99,972.00)	1,736,568.00	5.8%	Met
2nd Subsequent Year (2024-25)	(93,067.00)	1,756,614.00	5.3%	Met

**8D. Comparison of County Office Deficit Spending to the Standard**

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

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

Explanation:  
(required if NOT met)

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

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

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

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2022-23)	5,058,246.00	Met
1st Subsequent Year (2023-24)	4,958,274.00	Met
2nd Subsequent Year (2024-25)	4,865,207.00	Met

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

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

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

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

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

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

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2022-23)	5,058,246.28	Met

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

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

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

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



**8. CRITERION: Reserves**

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

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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	3,422,252.00	3,311,518.00	3,340,567.00
<b>County Office's Reserve Standard Percentage Level:</b>	<b>5%</b>	<b>5%</b>	<b>5%</b>

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

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	3,422,252.00	3,311,518.00	3,340,567.00
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)	3,422,252.00	3,311,518.00	3,340,567.00
4. Reserve Standard Percentage Level	5%	5%	5%
5. Reserve Standard - by Percent (Line A3 times Line A4)	171,112.60	165,575.90	167,028.35
6. Reserve Standard - by Amount (From percentage level chart above)	75,000.00	75,000.00	75,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	<b>171,112.60</b>	<b>165,575.90</b>	<b>167,028.35</b>

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

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Reserve Amounts (Unrestricted resources 0000-1999 except line 4)			
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	462,000.00	462,000.00	462,000.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	4,503,261.00	4,403,289.00	4,310,222.00
4. County School Service Fund - Negative Ending Balances In Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. County Office's Available Reserve Amount (Lines B1 thru B7)	4,965,261.00	4,865,289.00	4,772,222.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	145.09%	146.92%	142.86%
<b>County Office's Reserve Standard</b> (Section 8A, Line 7):	<b>171,112.60</b>	<b>165,575.90</b>	<b>167,028.35</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1.

**Contingent Liabilities**

1a.

Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since 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 special services 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)?

Yes

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:

The current year end 1st subsequent out year have forest reserve funds that have been approved for these two fiscal years. The funding has been removed from the 2nd subsequent out year as these funds have not yet been approved by the government to continue beyond the current end 1st subsequent out year. These funds are heavily relied upon for operations to continue to provide services to students.

**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 exists 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 55A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2022-23)	(213,038.00)	(167,373.00)	-21.4%	(45,665.00)	Not Met
1st Subsequent Year (2023-24)	(222,865.00)	(533,896.00)	139.6%	311,031.00	Not Met
2nd Subsequent Year (2024-25)	(231,130.00)	(542,899.00)	134.9%	311,769.00	Not Met
<b>1b. Transfers In, County School Service Fund *</b>					
Current Year (2022-23)	52,722.00	52,615.00	-.2%	(107.00)	Met
1st Subsequent Year (2023-24)	52,722.00	52,615.00	-.2%	(107.00)	Met
2nd Subsequent Year (2024-25)	20,331.00	19,975.00	-1.8%	(356.00)	Met
<b>1c. Transfers Out, County School Service Fund *</b>					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met

**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 of office's plan, with timeframes, for reducing or eliminating the contribution.

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

The one-time awards from COVID relief funding from State and Federal sources have helped the County pay for services to those students. These services would otherwise have had to be paid for through the contribution from the general fund, unrestricted sources. As the COVID relief funding is spent more expenditures must be covered by the unrestricted general fund in order to provide these services to students. The need for services has greatly increased and we are providing as much as possible to those in the greatest of need.

**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)

The current budget year and first out year all have Forest Reserve funding included in the budgeted transfers-in. This funding has not been approved to continue into the second out year and has been removed as a revenue source.

**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)

**56. Long-term Commitments**

Identify all existing and new multiyear commitments\* 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.

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

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

DATA ENTRY: If 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				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	General Fund, Unrestricted		26,469
Other Long-term Commitments (do not include OPEB):				
<b>TOTAL:</b>				<b>26,469</b>

Type of Commitment (continued):	Prior Year (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	21,855	26,469	0	0
Other Long-term Commitments (continued):				
Total Annual Payments:	21,855	26,469	0	0
<b>Has total annual payment increased over prior year (2021-22)</b>	<b>Yes</b>		<b>No</b>	

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:  
(Required if Yes)

57. 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 of fice provide postemployment benefits other then pensions (OPEB)? (if No, skip items 1b-4)

Yes
-----

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

No
----

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

No
----

2 OPEB Liabilities

a. Total OPEB liability

	Budget Adoption (Form 01CS, Item S7A)	First Interim
	103,374.00	103,374.00
	0.00	0.00
	103,374.00	103,374.00
	Actuarial	Actuarial
	Jun 30, 2018	Jun 30, 2018

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

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

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

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

3 OPEB Contributions

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

	Budget Adoption (Form 01CS, Item S7A)	First Interim
	13,703.00	13,703.00
	13,703.00	13,703.00
	13,703.00	13,703.00

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

	0.00	0.00
	0.00	0.00
	0.00	0.00

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

	70,144.00	70,144.00
	52,608.00	52,608.00
	35,072.00	35,072.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

	4.00	4.00
	3.00	3.00
	2.00	2.00

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

No

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

n/a

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

n/e

2 Self-Insurance Liabilities

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

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

3 Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs  
Current Year (2022-23)  
1st Subsequent Year (2023-24)  
2nd Subsequent Year (2024-25)

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

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


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 multi-year agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues, and explain how these commitments will be funded in future fiscal years.

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (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	5.5	6.5	6.5	6.5

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

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

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

**Negotiations Settled Since Budget Adoption**

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

[ ]

3. Period covered by the agreement:

Begin Date: [ ]

End Date: [ ]

4. Salary settlement:

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

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

--	--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--	--

% change in salary schedule from prior year

--	--	--	--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--	--

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

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

[ ]

**Negotiations Not Settled**

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

[ ]

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

6. Amount included for any tentative salary schedule increases

--	--	--	--

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

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

--	--	--	--

2. Total cost of H&W benefits

--	--	--	--

3. Percent of H&W cost paid by employer

--	--	--	--

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

--	--	--	--

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

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

--	--	--	--

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

--	--	--	--

If Yes, explain the nature of the new costs:

[ ]



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

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

Current Year (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?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

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

**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.):

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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

Yes

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

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	101	130	130	130

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

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

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

**Negotiations Settled Since Budget Adoption**

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

[Empty Box]

3. Period covered by the agreement:

Begin Date: [Empty Box]

End Date: [Empty Box]

4. Salary settlement:

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

[Empty Box]

**Negotiations Not Settled**

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

[Empty Box]

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

6. Amount included for any tentative salary schedule increases

--	--	--

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

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

--	--	--

2. Total cost of H&W benefits

--	--	--

3. Percent of H&W cost paid by employer

--	--	--

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

--	--	--

**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?

[Empty Box]

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

[Empty Box]

If Yes, explain the nature of the new costs:

[Empty Box]

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

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

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

--	--	--

2. Cost of step & column adjustments

--	--	--

3. Percent change in step & column over prior year

--	--	--

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

**Classified (Non-management) - Other**

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

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

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

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

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

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

If No, continue with section S8C.

Yes

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

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	5.8	5.8	5.8	5.8

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.

No

**Negotiations Subject to Budget Adoption**

2. Salary settlement:

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

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

Total cost of salary settlement

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

**Negotiations Not Settled**

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

[Empty Box]

4. Amount included for any tentative salary schedule increases

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Amount included for any tentative salary schedule increases			

**Management/Supervisor/Confidential**

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Are costs of H&W benefit changes included in the interim and MYPs?			
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Are step & column adjustments included in the interim and MYPs?			
Cost of step & column adjustments			
Percent change in step & column over prior year			

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

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

2. Total cost of other benefits

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

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

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

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.

**59A. 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.

N/A

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**ADDITIONAL FISCAL INDICATORS**

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

A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)

A2. Is the system of personnel position control independent from the payroll system?

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

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?

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?

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

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

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

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

Comments:  
(optional)

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

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First Interim  
Special Education Maintenance of Effort  
2022-23 Projected Expenditures vs. Actual Comparison Year  
2022-23 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									60.00
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	35,216.00	0.00	70,340.00	0.00	43,236.00	201,346.00		350,138.00
2000-2999	Classified Salaries	11,520.00	0.00	0.00	0.00	8,604.00	175,536.00		195,660.00
3000-3999	Employee Benefits	14,457.00	0.00	25,928.00	0.00	22,424.00	206,331.00		269,140.00
4000-4999	Books and Supplies	31,359.00	0.00	0.00	0.00	1,309.00	1,461.00		34,129.00
5000-5999	Services and Other Operating Expenditures	108,458.00	0.00	559.00	0.00	60,976.00	171,218.00		341,211.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	201,010.00	0.00	96,827.00	0.00	136,549.00	755,892.00	0.00	1,190,278.00
7310	Transfers of Indirect Costs	15,782.00	0.00	0.00	0.00	508.00	3,521.00		19,811.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	15,782.00	0.00	0.00	0.00	508.00	3,521.00	0.00	19,811.00
	TOTAL COSTS	216,792.00	0.00	96,827.00	0.00	137,057.00	759,413.00	0.00	1,210,089.00
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	35,216.00	0.00	0.00	0.00	0.00	65,956.00		101,172.00
2000-2999	Classified Salaries	11,520.00	0.00	0.00	0.00	4,802.00	158,526.00		174,848.00
3000-3999	Employee Benefits	14,457.00	0.00	0.00	0.00	825.00	144,757.00		160,039.00
4000-4999	Books and Supplies	23,433.00	0.00	0.00	0.00	0.00	1,339.00		24,772.00
5000-5999	Services and Other Operating Expenditures	98,897.00	0.00	0.00	0.00	60,000.00	171,218.00		330,115.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	183,523.00	0.00	0.00	0.00	65,627.00	541,796.00	0.00	790,946.00
7310	Transfers of Indirect Costs	15,782.00	0.00	0.00	0.00	0.00	0.00		15,782.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	15,782.00	0.00	0.00	0.00	0.00	0.00	0.00	15,782.00
	TOTAL BEFORE OBJECT 8980	199,305.00	0.00	0.00	0.00	65,627.00	541,796.00	0.00	806,728.00

**First Interim**  
**Special Education Maintenance of Effort**  
**2022-23 Projected Expenditures vs. Actual Comparison Year**  
**2022-23 Projected Expenditures by LEA (LP-I)**

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								160,267.00
	TOTAL COSTS								966,995.00
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	16,555.00		16,555.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	16,555.00	0.00	16,555.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	16,555.00	0.00	16,555.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)								160,267.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)								7,106.00
	TOTAL COSTS								183,928.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.



**First Interim**  
**Special Education Maintenance of Effort**  
**2022-23 Projected Expenditures vs. Actual Comparison Year**  
**2021-22 Actual Expenditures by LEA (LA-I)**

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>									60.00
<b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL COSTS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3385)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

First Interim  
Special Education Maintenance of Effort  
2022-23 Projected Expenditures vs. Actual Comparison Year  
2021-22 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)								0.00
	TOTAL COSTS								0.00
<b>STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3385, &amp; 6000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
PCRA	Program Cost Report Allocations (non-add)	0.00							0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
	TOTAL COSTS								0.00
<b>LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>									
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

First Interim  
Special Education Maintenance of Effort  
2022-23 Projected Expenditures vs. Actual Comparison Year  
2021-22 Actual Expenditures by LEA (LA-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 (Goal 5760)	Adjustments*	Total
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)								0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3385, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								0.00
	TOTAL COSTS								0.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

**First Interim  
Special Education Maintenance of Effort  
2022-23 Projected Expenditures vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-I)**

**SELPA: Sierra County (AW)**

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

Per the federal Subsequent Years Rule, in order to determine the required level of effort, the LEA must look back to the last fiscal year in which the LEA maintained effort using the same method by which it is currently establishing the compliance standard. To meet the requirement of the Subsequent Years Rule, the LMC-I worksheet has been revised to make changes to sections 3.A.1, 3.A.2, 3.B.1, and 3.B.2. The revised sections allow the LEA to compare the 2022-23 projected expenditures to the most recent fiscal year the LEA met MOE using that method, which is the comparison year.

There are four methods that the LEA can use to demonstrate the compliance standard. They are (1) combined state and local expenditures; (2) combined state and local expenditures on a per capita basis; (3) local expenditures only; and (4) local expenditures only on a per capita basis.

The LEA is only required to pass one of the tests to meet the MOE requirement. However, the LEA is required to show results for all four methods.

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to combined state and local MOE standard, local only MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

Provide the condition number, if any, to be used in the calculation below:

Marlene Mongolo, SELPA Director, Retired in 1617 - Salary & Benefits

	<u>State and Local</u>	<u>Local Only</u>
_____	85,515.26	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>85,515.26</u>	<u>0.00</u>

**SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

**First Interim  
Special Education Maintenance of Effort  
2022-23 Projected Expenditures vs. Actual Comparison Year  
LEA Maintenance of Effort Calculation (LMC-I)**

SELPA: Sierra County (AW)

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act (ESEA) of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Award - Resource 3310)	_____	_____
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Award - Resources 3305 and 3310)	_____	_____
Increase in funding (if difference is positive)	0.00	_____
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	_____
Current year funding (IDEA Section 619 - Resource 3315)	_____	_____
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310 and 3315)	0.00 (b)	_____

**If (b) is greater than (a).**

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)	_____	(c)
Available for MOE reduction. (line (a) minus line (c), zero if negative)	0.00	(d)
Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).	_____	_____

**If (b) is less than (a).**

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____	(e)
Available to set aside for EIS (line (b) minus line (e), zero if negative)	0.00	(f)

Note: If your LEA exercises the authority under 34 CFR 300.205(a) to reduce the MOE requirement, the LEA must provide the ESEA programs, SACS Only Account Code, Local Account Code, and description of the activities paid with the freed up funds:


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SELPA: **Sierra County (AW)**


**SECTION 3**

**A. COMBINED STATE AND LOCAL EXPENDITURES METHOD**

1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on state and local expenditures.

- a. Total special education expenditures
  - b. Less: Expenditures paid from federal sources
  - c. Expenditures paid from state and local sources
- Add/Less: Adjustments and/or PCRA required for MOE calculation
- Comparison year's expenditures, adjusted for MOE calculation

- Less: Exempt reduction(s) from SECTION 1
- Less: 50% reduction from SECTION 2
- Net expenditures paid from state and local sources

	Column A	Column B	Column C
	Projected Exps. (LP-I Worksheet) FY 2022-23	Actual Expenditures Comparison Year FY14/15	Difference (A - B)
	1,210,089.00		
	243,094.00		
	966,995.00	469,747.00	
		0.00	
		469,747.00	
		85,515.26	
		0.00	
	966,995.00	384,231.74	582,763.26

If the difference in Column C for the Section 3.A.1 is positive or zero, the MOE eligibility requirement is met based on the combination of state and local expenditures.

2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual vs. actual method based on the per capita local expenditures.

- a. Total special education expenditures
- b. Less: Expenditures paid from federal sources

	Projected Exps. FY 2022-23	Comparison Year FY14/15	Difference
	1,210,089.00		
	243,094.00		

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**SELPA: Sierra County (AW)**

c. Expenditures paid from state and local sources	966,995.00	469,747.00	
Add/Less: Adjustments and/or PCRA required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<u>469,747.00</u>	
Less: Exempt reduction(s) from SECTION 1		85,515.26	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	<u>966,995.00</u>	<u>384,231.74</u>	
d. Special education unduplicated pupil count	60.00	38.00	
e. Per capita state and local expenditures (A2c/A2d)	<u>16,116.58</u>	<u>10,111.36</u>	<u>6,005.22</u>

If the difference in Column C for the Section 3.A.2 is positive or zero, the MOE eligibility requirement is met based on the per capita state and local expenditures.

**B. LOCAL EXPENDITURES ONLY METHOD**

	Projected Exps. FY 2022-23	Comparison Year FY14/15	Difference
1. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on local expenditures only.			
a. Expenditures paid from local sources	183,928.00	45,088.00	
Add/Less: Adjustments required for MOE calculation		0.00	
Comparison year's expenditures, adjusted for MOE calculation		<u>45,088.00</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	<u>183,928.00</u>	<u>45,088.00</u>	<u>138,840.00</u>

If the difference in Column C for the Section 3.B.1 is positive or zero, the MOE eligibility requirement is met based on the local expenditures.

	Projected Exps. FY 2022-23	Comparison Year FY14/15	Difference
2. Under "Comparison Year," enter the most recent year in which MOE compliance was met using the actual v.s. actual method based on the per capita local expenditures only.			
a. Expenditures paid from local sources	183,928.00	111,940.00	

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SELPA:	Sierra County (AW)			
	Add/Less: Adjustments required for MOE calculation		0.00	
	Comparison year's expenditures, adjusted for MOE calculation		111,940.00	
	Less: Exempt reduction(s) from SECTION 1		0.00	
	Less: 50% reduction from SECTION 2		0.00	
	Net expenditures paid from local sources	183,928.00	111,940.00	
	b. Special education unduplicated pupil count	60.00	38.00	
	c. Per capita local expenditures (B2a/B2b)	3,065.47	2,945.79	119.68

If the difference in Column C for the Section 3.B.2 is positive or zero, the MOE eligibility requirement is met based on the per capita local expenditures only.

Nona Griesert  
Contact Name  
Director of Business Services/CBO  
Title

(530) 993-1660  
Telephone Number  
ngriesert@spjusd.org  
E-mail Address



SELPA:

Sierra County (AW)

Object Code	Description	Sierra County Office of Education (AW00)	Sierra-Plumas Joint Unified (AW01)	Adjustments*	Total
<b>TOTAL PROJECTED EXPENDITURES - All Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>PROJECTED EXPENDITURES - State and Local Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**First Interim**  
**Special Education Maintenance of Effort**  
**2022-23 Projected Expenditures vs. Actual Comparison Year**  
**2022-23 Projected Expenditures by SELPA (SP-I)**

SELPA: Sierra County (AW)

Object Code	Description	Sierra County Office of Education (AW00)	Sierra-Plumas Joint Unified (AW01)	Adjustments*	Total
8980	Contributions from Unrestricted Revenues to Federal Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
<b>PROJECTED EXPENDITURES - Local Sources</b>					
1000-1999	Certificated Salaries				0.00
2000-2999	Classified Salaries				0.00
3000-3999	Employee Benefits				0.00
4000-4999	Books and Supplies				0.00
5000-5999	Services and Other Operating Expenditures				0.00
6000-6999	Capital Outlay (except Object 6600 & Object 6910)				0.00
7130	State Special Schools				0.00
7430-7439	Debt Service				0.00
	Total Direct Costs	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs				0.00
7350	Transfers of Indirect Costs - Interfund				0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From PROJECTED EXPENDITURES - State and Local Sources section)	0.00	0.00		0.00
8980	Contributions from Unrestricted Revenues to State Resources				0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>					0.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.