

Solano County Office of Education (SCOE)
First Interim Financial Report
2023-24

The purpose of the interim report is to determine whether the County Office will be able to meet its financial obligations for the remainder of the fiscal year and two subsequent years. The County Office is required to do a minimum of two interim reports each fiscal year. The County Office is required to certify the interim report in one of three ways.

- Positive Certification - Stating that the County Office **WILL** be able to meet its financial obligations for the remainder of the year and two subsequent years.
- Qualified Certification - Stating that the County Office **MAY NOT** be able to meet its financial obligations for the remainder of the year or two subsequent fiscal years.
- Negative Certification - Stating that the County Office **WILL NOT** be able to meet its financial obligations for the remainder of the year or the two subsequent fiscal years.

Based on the current budget and the multi-year projection, The Solano County Office of Education Superintendent is filing a **POSITIVE** certification.

ASSUMPTIONS

1. Budget has been updated to reflect staffing changes since budget adoption.
2. Salary and benefits include increases for step and column for 24/25 and 25/26.
3. Benefits include STRS and PERS increases for 24/25 and 25/26 as follows:

	24/25	25/26
STRS	19.10%	19.10%
PERS	27.70%	28.30%

OVERVIEW

Unrestricted:

Revenue:

1. LCFF revenue has been increased in the current year to reflect Period 1 taxes. Because SCOE is funded at the State Aid minimum guarantee the increase in property taxes results in additional revenue. The additional taxes are primarily due to redevelopment agency liquidation.

LCFF revenue in 23/24 and 24/25 was reduced to eliminate the additional property taxes.

LCFF was also increased to reflect additions to juvenile court and community school funding.

This resulted in a "Not Met" indicator on the certification page, item 2.

2. State Revenue was increased to recognize transportation funding.
3. Local revenue was increased to reflect the increase in interest earnings on cash in county treasury.
4. Contributions from unrestricted was increased to reflect the transfer of the transportation funding (item 2) to the SELPA Non-Public Agency (NPA) transportation costs, as the additional funds were generated based on NPA transportation.

Expenditures:

5. Books and Supplies, and Services and Operating, were adjusted in the current year for projects carried over from 22/23 due to supply chain issues. Funds for these items were assigned at year end.
6. Books and Supplies was adjusted in 24/25 for one-time expenses in the amount of \$288,841 and has been increased by the projected Consumer Price Index (CPI) in 24/25 (3.03%) and 25/26 (2.64%).
7. Services and Other Operating was adjusted in 24/25 for one-time expenses in the amount of \$142,472 and has been increased by the projected Consumer Price Index (CPI) in 23/24 (2.58%) and 24/25 (2.20%).

Restricted:

1. LCFF revenue in the current year reflects an increase due to additional property taxes. The offset to the current year increase in LCFF was a decrease to State Revenues. Revenue in 24/25 and 25/26 is adjusted to eliminate the additional property taxes.
2. Revenues and expenditures were adjusted to record the addition of new grants and the allocation of carryover.

This resulted in a "Not Met" indicator on the certification page, item 4a and 4b.

3. Revenues and expenditures reflect the anticipated loss of categorical funds and adjustments for use of carryover funds in 24/25 and 25/26.

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: *Michelle Henson* Digitally signed by Michelle Henson
Date: 2023.12.01 08:57:00 -08'00'
County Superintendent or Designee

Date: November 30, 2023

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

To the State Superintendent of Public Instruction:

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

Meeting Date: December 13, 2023

Signed: *Lisette Estrella-Henderson* Digitally signed by Lisette Estrella-Henderson
Date: 2023.12.14 09:53:37 -08'00'
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

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

Contact person for additional information on the interim report:

Name: Becky Lentz Telephone: (707) 399-4419
Title: Director, Internal Business Services E-mail: blentz@solanocoe.net

Criteria and Standards Review Summary

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

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

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

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

General Fund (Fund 01)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	12,571,977.00	15,160,796.00	2,262,648.85	15,160,796.00	0.00	0.0%
2) Federal Revenue		8100-8299	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	162,396.00	497,290.00	(11,187.32)	497,290.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,361,686.00	3,683,543.00	626,288.43	3,683,543.00	0.00	0.0%
5) TOTAL, REVENUES			16,156,059.00	19,401,629.00	2,877,749.96	19,401,629.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,844,281.00	2,881,032.00	873,543.12	2,881,032.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,932,979.00	7,822,073.00	2,405,429.55	7,822,073.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,028,706.00	4,960,904.00	1,486,035.46	4,960,904.00	0.00	0.0%
4) Books and Supplies		4000-4999	845,959.00	1,056,177.00	256,422.66	1,056,177.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,641,101.00	3,722,371.00	1,585,480.21	3,722,371.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,323,000.00	1,494,661.00	7,123.00	1,494,661.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	46,849.00	46,849.00	0.00	46,849.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,252,907.00)	(4,471,998.00)	(23,957.58)	(4,471,998.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			17,409,968.00	17,512,069.00	6,590,076.42	17,512,069.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(1,253,909.00)	1,889,560.00	(3,712,326.46)	1,889,560.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,533,354.00)	(1,840,196.00)	0.00	(1,840,196.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,533,354.00)	(1,840,196.00)	0.00	(1,840,196.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(2,787,263.00)	49,364.00	(3,712,326.46)	49,364.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31,085,280.00	33,399,562.00		33,399,562.00	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)			31,085,280.00	33,399,562.00		33,399,562.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,085,280.00	33,399,562.00		33,399,562.00		
2) Ending Balance, June 30 (E + F1e)			28,298,017.00	33,448,926.00		33,448,926.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	638,905.33	414,890.38		414,890.38		
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	1,332,284.00	1,554,121.00		1,554,121.00		
Deferred Maintenance	0000	9780	817,031.00					
Solano County Technology Consortium	0000	9780	38,037.00					
One-time mandate repayment funds	0000	9780	211,827.00					
Misc local programs	0000	9780	156,694.00					
Lottery	1100	9780	108,695.00					
Deferred Maintenance	0000	9780		871,971.00				
Solano County Technology Consortium	0000	9780		11,135.00				
One-time Mandate Repayment funds	0000	9780		211,827.00				
Misc local programs	0000	9780		319,974.00				
Lottery	1100	9780		139,214.00				
Deferred Maintenance	0000	9780				871,971.00		
Solano County Technology Consortium	0000	9780				11,135.00		
One-time Mandate repayment funds	0000	9780				211,827.00		
Misc local programs	0000	9780				319,974.00		
Lottery	1100	9780				139,214.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,255,768.01	2,387,000.00		2,387,000.00		
Unassigned/Unappropriated Amount		9790	24,056,059.66	29,077,914.62		29,077,914.62		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	6,975,276.00	8,040,861.00	2,259,689.16	8,040,861.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	12,589.00	12,589.00	2,473.00	12,589.00	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	70,038.00	69,833.00	0.00	69,833.00	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	9,590,598.00	10,080,219.00	145.79	10,080,219.00	0.00	0.0%
Unsecured Roll Taxes		8042	335,193.00	347,944.00	78.09	347,944.00	0.00	0.0%
Prior Years' Taxes		8043	(39,589.00)	(41,184.00)	262.81	(41,184.00)	0.00	0.0%
Supplemental Taxes		8044	162,629.00	201,893.00	0.00	201,893.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,044,640.00	1,173,791.00	0.00	1,173,791.00	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)
Community Redevelopment Funds (SB 617/699/1992)		8047	28,980.00	2,413,080.00	0.00	2,413,080.00	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			18,180,354.00	22,299,026.00	2,262,648.85	22,299,026.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(5,608,377.00)	(7,138,230.00)	0.00	(7,138,230.00)	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			12,571,977.00	15,160,796.00	2,262,648.85	15,160,796.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	60,000.00	60,000.00	0.00	60,000.00	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						

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All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
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	87,832.00	87,606.00	0.00	87,606.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	54,064.00	54,064.00	(12,214.08)	54,064.00	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	20,500.00	355,620.00	1,026.76	355,620.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			162,396.00	497,290.00	(11,187.32)	497,290.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFE Deduction		8625	0.00	0.00	0.00	0.00		

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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	2,250.00	2,250.00	2,250.00	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	600,000.00	950,000.00	400,357.35	950,000.00	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	73,260.00	93,601.00	23,400.33	93,601.00	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	96,150.00	96,150.00	0.00	96,150.00	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	1,377,986.00	1,547,581.00	200,280.75	1,547,581.00	0.00	0.0%
Tuition		8710	1,214,290.00	993,961.00	0.00	993,961.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,361,686.00	3,683,543.00	626,288.43	3,683,543.00	0.00	0.0%
TOTAL, REVENUES			16,156,059.00	19,401,629.00	2,877,749.96	19,401,629.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	608,750.00	602,135.00	163,336.96	602,135.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,235,531.00	2,278,897.00	710,206.16	2,278,897.00	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			2,844,281.00	2,881,032.00	873,543.12	2,881,032.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	904,031.00	812,564.00	201,552.58	812,564.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	4,236,716.00	4,150,625.00	1,387,449.80	4,150,625.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,492,851.00	2,550,819.00	743,399.56	2,550,819.00	0.00	0.0%
Other Classified Salaries		2900	299,381.00	308,065.00	73,027.61	308,065.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,932,979.00	7,822,073.00	2,405,429.55	7,822,073.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	516,784.00	512,697.00	147,172.55	512,697.00	0.00	0.0%
PERS		3201-3202	2,065,314.00	2,047,915.00	637,460.28	2,047,915.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	617,733.00	611,071.00	191,782.54	611,071.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,310,393.00	1,275,828.00	418,993.82	1,275,828.00	0.00	0.0%
Unemployment Insurance		3501-3502	5,104.00	5,068.00	1,538.20	5,068.00	0.00	0.0%
Workers' Compensation		3601-3602	345,254.00	343,089.00	105,036.43	343,089.00	0.00	0.0%
OPEB, Allocated		3701-3702	159,996.00	157,151.00	(18,186.56)	157,151.00	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	8,128.00	8,085.00	2,238.20	8,085.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,028,706.00	4,960,904.00	1,486,035.46	4,960,904.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	17,320.00	25,405.00	5,345.08	25,405.00	0.00	0.0%
Materials and Supplies		4300	578,639.00	674,024.00	137,171.94	674,024.00	0.00	0.0%
Noncapitalized Equipment		4400	250,000.00	356,748.00	113,905.64	356,748.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			845,959.00	1,056,177.00	256,422.66	1,056,177.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Travel and Conferences		5200	306,515.00	307,684.00	83,810.29	307,684.00	0.00	0.0%
Dues and Memberships		5300	123,006.00	122,814.00	97,221.58	122,814.00	0.00	0.0%
Insurance		5400-5450	146,431.00	130,690.00	127,983.96	130,690.00	0.00	0.0%
Operations and Housekeeping Services		5500	141,030.00	148,756.00	37,761.82	148,756.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	324,566.00	277,175.00	114,490.00	277,175.00	0.00	0.0%
Transfers of Direct Costs		5710	(226,548.00)	(232,721.00)	(9,489.34)	(232,721.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(25,189.00)	(40,730.00)	(2,975.84)	(40,730.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,651,629.00	2,803,989.00	1,057,904.39	2,803,989.00	0.00	0.0%
Communications		5900	179,661.00	184,714.00	78,773.35	184,714.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,641,101.00	3,722,371.00	1,585,480.21	3,722,371.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	908,000.00	908,000.00	7,123.00	908,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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)
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	415,000.00	586,661.00	0.00	586,661.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,323,000.00	1,494,661.00	7,123.00	1,494,661.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
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	9,106.00	9,106.00	0.00	9,106.00	0.00	0.0%
Other Debt Service - Principal		7439	37,743.00	37,743.00	0.00	37,743.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			46,849.00	46,849.00	0.00	46,849.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(4,150,810.00)	(4,372,791.00)	(23,957.58)	(4,372,791.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(102,097.00)	(99,207.00)	0.00	(99,207.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(4,252,907.00)	(4,471,998.00)	(23,957.58)	(4,471,998.00)	0.00	0.0%
TOTAL, EXPENDITURES			17,409,968.00	17,512,069.00	6,590,076.42	17,512,069.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,533,354.00)	(1,840,196.00)	0.00	(1,840,196.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,533,354.00)	(1,840,196.00)	0.00	(1,840,196.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,533,354.00)	(1,840,196.00)	0.00	(1,840,196.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,608,377.00	7,138,230.00	0.00	7,138,230.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,418,895.00	6,281,331.00	324,430.50	6,281,331.00	0.00	0.0%
3) Other State Revenue		8300-8599	28,953,992.00	28,993,451.00	8,042,906.71	28,993,451.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,009,319.00	19,764,846.00	2,370,247.08	19,764,846.00	0.00	0.0%
5) TOTAL, REVENUES			55,990,583.00	62,177,858.00	10,737,584.29	62,177,858.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,720,068.00	10,718,678.00	2,969,777.46	10,718,678.00	0.00	0.0%
2) Classified Salaries		2000-2999	15,767,910.00	15,939,970.00	4,124,978.46	15,939,970.00	0.00	0.0%
3) Employee Benefits		3000-3999	13,526,311.00	13,655,603.00	3,239,721.04	13,655,603.00	0.00	0.0%
4) Books and Supplies		4000-4999	888,235.00	1,528,563.00	199,404.26	1,528,563.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,281,965.00	17,099,051.00	2,392,390.28	17,099,051.00	0.00	0.0%
6) Capital Outlay		6000-6999	447,000.00	447,000.00	63,995.00	447,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,150,810.00	4,372,791.00	23,957.58	4,372,791.00	0.00	0.0%
9) TOTAL, EXPENDITURES			57,782,299.00	63,761,656.00	13,014,224.08	63,761,656.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,791,716.00)	(1,583,798.00)	(2,276,639.79)	(1,583,798.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,533,354.00	1,840,196.00	0.00	1,840,196.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,533,354.00	1,840,196.00	0.00	1,840,196.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(258,362.00)	256,398.00	(2,276,639.79)	256,398.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,097,906.00	9,311,459.00		9,311,459.00	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)			7,097,906.00	9,311,459.00		9,311,459.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,097,906.00	9,311,459.00		9,311,459.00		
2) Ending Balance, June 30 (E + F1e)			6,839,544.00	9,567,857.00		9,567,857.00		
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	6,839,544.00	9,567,857.00		9,567,857.00		
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		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	5,608,377.00	7,138,230.00	0.00	7,138,230.00	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			5,608,377.00	7,138,230.00	0.00	7,138,230.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,017,962.00	1,017,962.00	0.00	1,017,962.00	0.00	0.0%
Special Education Discretionary Grants		8182	65,888.00	68,963.00	0.00	68,963.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	258,825.00	309,406.00	75,623.84	309,406.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	162,274.00	322,531.00	16,478.85	322,531.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	4,752.00	10,359.00	5,628.75	10,359.00	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	247,943.00	246,183.00	59,672.52	246,183.00	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	3,661,251.00	4,305,927.00	167,026.54	4,305,927.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,418,895.00	6,281,331.00	324,430.50	6,281,331.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	23,986,125.00	22,456,272.00	6,716,115.04	22,456,272.00	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	1,142,446.00	1,227,108.00	357,590.26	1,227,108.00	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	21,307.00	21,307.00	(3,222.09)	21,307.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	626,930.00	667,805.00	0.00	667,805.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	(54,182.00)	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,177,184.00	4,620,959.00	1,026,605.50	4,620,959.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			28,953,992.00	28,993,451.00	8,042,906.71	28,993,451.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	35,237.00	35,237.00	0.00	35,237.00	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	157,291.00	422,269.00	0.00	422,269.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	7,617,015.00	8,733,375.00	2,009,807.93	8,733,375.00	0.00	0.0%
Tuition		8710	8,199,776.00	10,573,965.00	360,439.15	10,573,965.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,009,319.00	19,764,846.00	2,370,247.08	19,764,846.00	0.00	0.0%
TOTAL, REVENUES			55,990,583.00	62,177,858.00	10,737,584.29	62,177,858.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,651,446.00	5,525,554.00	1,462,283.29	5,525,554.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,195,233.00	2,113,128.00	549,390.41	2,113,128.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,614,204.00	2,906,590.00	925,998.96	2,906,590.00	0.00	0.0%
Other Certificated Salaries		1900	259,185.00	173,406.00	32,104.80	173,406.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,720,068.00	10,718,678.00	2,969,777.46	10,718,678.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,397,259.00	6,106,258.00	1,496,884.81	6,106,258.00	0.00	0.0%
Classified Support Salaries		2200	500,668.00	496,969.00	147,360.78	496,969.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,430,156.00	2,573,616.00	741,416.27	2,573,616.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,135,605.00	1,261,434.00	355,165.18	1,261,434.00	0.00	0.0%
Other Classified Salaries		2900	5,304,222.00	5,501,693.00	1,384,151.42	5,501,693.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			15,767,910.00	15,939,970.00	4,124,978.46	15,939,970.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,924,827.00	2,915,749.00	488,256.98	2,915,749.00	0.00	0.0%
PERS		3201-3202	4,236,629.00	4,243,697.00	1,115,767.14	4,243,697.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,373,823.00	1,393,156.00	363,933.06	1,393,156.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,570,898.00	3,716,947.00	935,635.86	3,716,947.00	0.00	0.0%
Unemployment Insurance		3501-3502	12,947.00	14,629.00	3,482.91	14,629.00	0.00	0.0%
Workers' Compensation		3601-3602	845,765.00	848,856.00	227,426.09	848,856.00	0.00	0.0%
OPEB, Allocated		3701-3702	389,871.00	388,468.00	99,504.25	388,468.00	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	171,551.00	134,101.00	5,714.75	134,101.00	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, EMPLOYEE BENEFITS			13,526,311.00	13,655,603.00	3,239,721.04	13,655,603.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	46,326.00	78,618.00	4,838.38	78,618.00	0.00	0.0%
Materials and Supplies		4300	602,213.00	1,160,707.00	132,558.84	1,160,707.00	0.00	0.0%
Noncapitalized Equipment		4400	237,996.00	287,268.00	61,671.79	287,268.00	0.00	0.0%
Food		4700	1,700.00	1,970.00	335.25	1,970.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			888,235.00	1,528,563.00	199,404.26	1,528,563.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	7,960,805.00	10,770,464.00	1,114,111.37	10,770,464.00	0.00	0.0%
Travel and Conferences		5200	354,880.00	395,744.00	78,142.13	395,744.00	0.00	0.0%
Dues and Memberships		5300	43,512.00	51,336.00	37,344.29	51,336.00	0.00	0.0%
Insurance		5400-5450	200,695.00	176,746.00	175,752.04	176,746.00	0.00	0.0%
Operations and Housekeeping Services		5500	181,124.00	188,953.00	49,613.99	188,953.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	126,525.00	131,886.00	48,303.55	131,886.00	0.00	0.0%
Transfers of Direct Costs		5710	226,548.00	232,721.00	9,489.34	232,721.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	20,406.00	29,811.00	2,765.49	29,811.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,057,191.00	5,000,935.00	851,446.75	5,000,935.00	0.00	0.0%
Communications		5900	110,279.00	120,455.00	25,421.33	120,455.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,281,965.00	17,099,051.00	2,392,390.28	17,099,051.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	447,000.00	447,000.00	63,995.00	447,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			447,000.00	447,000.00	63,995.00	447,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%

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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)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	4,150,810.00	4,372,791.00	23,957.58	4,372,791.00	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			4,150,810.00	4,372,791.00	23,957.58	4,372,791.00	0.00	0.0%
TOTAL, EXPENDITURES			57,782,299.00	63,761,656.00	13,014,224.08	63,761,656.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%

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Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,533,354.00	1,840,196.00	0.00	1,840,196.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,533,354.00	1,840,196.00	0.00	1,840,196.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,533,354.00	1,840,196.00	0.00	1,840,196.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	18,180,354.00	22,299,026.00	2,262,648.85	22,299,026.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,478,895.00	6,341,331.00	324,430.50	6,341,331.00	0.00	0.0%
3) Other State Revenue		8300-8599	29,116,388.00	29,490,741.00	8,031,719.39	29,490,741.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,371,005.00	23,448,389.00	2,996,535.51	23,448,389.00	0.00	0.0%
5) TOTAL, REVENUES			72,146,642.00	81,579,487.00	13,615,334.25	81,579,487.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	13,564,349.00	13,599,710.00	3,843,320.58	13,599,710.00	0.00	0.0%
2) Classified Salaries		2000-2999	23,700,889.00	23,762,043.00	6,530,408.01	23,762,043.00	0.00	0.0%
3) Employee Benefits		3000-3999	18,555,017.00	18,616,507.00	4,725,756.50	18,616,507.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,734,194.00	2,584,740.00	455,826.92	2,584,740.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,923,066.00	20,821,422.00	3,977,870.49	20,821,422.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,770,000.00	1,941,661.00	71,118.00	1,941,661.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	46,849.00	46,849.00	0.00	46,849.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(102,097.00)	(99,207.00)	0.00	(99,207.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			75,192,267.00	81,273,725.00	19,604,300.50	81,273,725.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,045,625.00)	305,762.00	(5,988,966.25)	305,762.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,045,625.00)	305,762.00	(5,988,966.25)	305,762.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	38,183,186.00	42,711,021.00		42,711,021.00	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)			38,183,186.00	42,711,021.00		42,711,021.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,183,186.00	42,711,021.00		42,711,021.00		
2) Ending Balance, June 30 (E + F1e)			35,137,561.00	43,016,783.00		43,016,783.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	15,000.00	15,000.00		15,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	638,905.33	414,890.38		414,890.38		

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	6,839,544.00	9,567,857.00		9,567,857.00		
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	1,332,284.00	1,554,121.00		1,554,121.00		
Deferred Maintenance	0000	9780	817,031.00					
Solano County Technology Consortium	0000	9780	38,037.00					
One-time mandate repayment funds	0000	9780	211,827.00					
Misc local programs	0000	9780	156,694.00					
Lottery	1100	9780	108,695.00					
Deferred Maintenance	0000	9780		871,971.00				
Solano County Technology Consortium	0000	9780		11,135.00				
One-time Mandate Repayment funds	0000	9780		211,827.00				
Misc local programs	0000	9780		319,974.00				
Lottery	1100	9780		139,214.00				
Deferred Maintenance	0000	9780				871,971.00		
Solano County Technology Consortium	0000	9780				11,135.00		
One-time Mandate repayment funds	0000	9780				211,827.00		
Misc local programs	0000	9780				319,974.00		
Lottery	1100	9780				139,214.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,255,768.01	2,387,000.00		2,387,000.00		
Unassigned/Unappropriated Amount		9790	24,056,059.66	29,077,914.62		29,077,914.62		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	6,975,276.00	8,040,861.00	2,259,689.16	8,040,861.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	12,589.00	12,589.00	2,473.00	12,589.00	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	70,038.00	69,833.00	0.00	69,833.00	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	9,590,598.00	10,080,219.00	145.79	10,080,219.00	0.00	0.0%
Unsecured Roll Taxes		8042	335,193.00	347,944.00	78.09	347,944.00	0.00	0.0%
Prior Years' Taxes		8043	(39,589.00)	(41,184.00)	262.81	(41,184.00)	0.00	0.0%
Supplemental Taxes		8044	162,629.00	201,893.00	0.00	201,893.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,044,640.00	1,173,791.00	0.00	1,173,791.00	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)
Community Redevelopment Funds (SB 617/699/1992)		8047	28,980.00	2,413,080.00	0.00	2,413,080.00	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			18,180,354.00	22,299,026.00	2,262,648.85	22,299,026.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			18,180,354.00	22,299,026.00	2,262,648.85	22,299,026.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
Special Education Entitlement		8181	1,017,962.00	1,017,962.00	0.00	1,017,962.00	0.00	0.0%
Special Education Discretionary Grants		8182	65,888.00	68,963.00	0.00	68,963.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	258,825.00	309,406.00	75,623.84	309,406.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	162,274.00	322,531.00	16,478.85	322,531.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	4,752.00	10,359.00	5,628.75	10,359.00	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	247,943.00	246,183.00	59,672.52	246,183.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Federal Revenue	All Other	8290	3,661,251.00	4,305,927.00	167,026.54	4,305,927.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,478,895.00	6,341,331.00	324,430.50	6,341,331.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	23,986,125.00	22,456,272.00	6,716,115.04	22,456,272.00	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	1,142,446.00	1,227,108.00	357,590.26	1,227,108.00	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	87,832.00	87,606.00	0.00	87,606.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	75,371.00	75,371.00	(15,436.17)	75,371.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	626,930.00	667,805.00	0.00	667,805.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	(54,182.00)	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,197,684.00	4,976,579.00	1,027,632.26	4,976,579.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			29,116,388.00	29,490,741.00	8,031,719.39	29,490,741.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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)
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	2,250.00	2,250.00	2,250.00	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	600,000.00	950,000.00	400,357.35	950,000.00	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	108,497.00	128,838.00	23,400.33	128,838.00	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	253,441.00	518,419.00	0.00	518,419.00	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	8,995,001.00	10,280,956.00	2,210,088.68	10,280,956.00	0.00	0.0%
Tuition		8710	9,414,066.00	11,567,926.00	360,439.15	11,567,926.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			19,371,005.00	23,448,389.00	2,996,535.51	23,448,389.00	0.00	0.0%
TOTAL, REVENUES			72,146,642.00	81,579,487.00	13,615,334.25	81,579,487.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	6,260,196.00	6,127,689.00	1,625,620.25	6,127,689.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,195,233.00	2,113,128.00	549,390.41	2,113,128.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,849,735.00	5,185,487.00	1,636,205.12	5,185,487.00	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 Certificated Salaries		1900	259,185.00	173,406.00	32,104.80	173,406.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			13,564,349.00	13,599,710.00	3,843,320.58	13,599,710.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,397,259.00	6,106,258.00	1,496,884.81	6,106,258.00	0.00	0.0%
Classified Support Salaries		2200	1,404,699.00	1,309,533.00	348,913.36	1,309,533.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	6,666,872.00	6,724,241.00	2,128,866.07	6,724,241.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,628,456.00	3,812,253.00	1,098,564.74	3,812,253.00	0.00	0.0%
Other Classified Salaries		2900	5,603,603.00	5,809,758.00	1,457,179.03	5,809,758.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			23,700,889.00	23,762,043.00	6,530,408.01	23,762,043.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,441,611.00	3,428,446.00	635,429.53	3,428,446.00	0.00	0.0%
PERS		3201-3202	6,301,943.00	6,291,612.00	1,753,227.42	6,291,612.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,991,556.00	2,004,227.00	555,715.60	2,004,227.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,881,291.00	4,992,775.00	1,354,629.68	4,992,775.00	0.00	0.0%
Unemployment Insurance		3501-3502	18,051.00	19,697.00	5,021.11	19,697.00	0.00	0.0%
Workers' Compensation		3601-3602	1,191,019.00	1,191,945.00	332,462.52	1,191,945.00	0.00	0.0%
OPEB, Allocated		3701-3702	549,867.00	545,619.00	81,317.69	545,619.00	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	179,679.00	142,186.00	7,952.95	142,186.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,555,017.00	18,616,507.00	4,725,756.50	18,616,507.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	63,646.00	104,023.00	10,183.46	104,023.00	0.00	0.0%
Materials and Supplies		4300	1,180,852.00	1,834,731.00	269,730.78	1,834,731.00	0.00	0.0%
Noncapitalized Equipment		4400	487,996.00	644,016.00	175,577.43	644,016.00	0.00	0.0%
Food		4700	1,700.00	1,970.00	335.25	1,970.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,734,194.00	2,584,740.00	455,826.92	2,584,740.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	7,980,805.00	10,790,464.00	1,114,111.37	10,790,464.00	0.00	0.0%
Travel and Conferences		5200	661,395.00	703,428.00	161,952.42	703,428.00	0.00	0.0%
Dues and Memberships		5300	166,518.00	174,150.00	134,565.87	174,150.00	0.00	0.0%
Insurance		5400-5450	347,126.00	307,436.00	303,736.00	307,436.00	0.00	0.0%
Operations and Housekeeping Services		5500	322,154.00	337,709.00	87,375.81	337,709.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	451,091.00	409,061.00	162,793.55	409,061.00	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	(4,783.00)	(10,919.00)	(210.35)	(10,919.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,708,820.00	7,804,924.00	1,909,351.14	7,804,924.00	0.00	0.0%
Communications		5900	289,940.00	305,169.00	104,194.68	305,169.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,923,066.00	20,821,422.00	3,977,870.49	20,821,422.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	908,000.00	908,000.00	7,123.00	908,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Buildings and Improvements of Buildings		6200	447,000.00	447,000.00	63,995.00	447,000.00	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	415,000.00	586,661.00	0.00	586,661.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,770,000.00	1,941,661.00	71,118.00	1,941,661.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers								
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	9,106.00	9,106.00	0.00	9,106.00	0.00	0.0%
Other Debt Service - Principal		7439	37,743.00	37,743.00	0.00	37,743.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			46,849.00	46,849.00	0.00	46,849.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(102,097.00)	(99,207.00)	0.00	(99,207.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(102,097.00)	(99,207.00)	0.00	(99,207.00)	0.00	0.0%
TOTAL, EXPENDITURES			75,192,267.00	81,273,725.00	19,604,300.50	81,273,725.00	0.00	0.0%
INTERFUND TRANSFERS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2023-24 Projected Totals
6018	Student Support and Enrichment Block Grant	44,000.00
6057	Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	103,590.00
6266	Educator Effectiveness, FY 2021-22	508,139.00
6300	Lottery: Instructional Materials	124,520.00
6500	Special Education	2,490,322.00
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	620,401.00
6546	Mental Health-Related Services	1,248,067.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	172,600.00
7388	SB 117 COVID-19 LEA Response Funds	4,717.00
7412	A-G Access/Success Grant	75,000.00
7413	A-G Learning Loss Mitigation Grant	75,000.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	83,026.00
7435	Learning Recovery Emergency Block Grant	297,968.00
7810	Other Restricted State	5,420.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	4,242.00
9010	Other Restricted Local	3,710,845.00
Total, Restricted Balance		9,567,857.00

Special
Education
Pass-Thru
Fund
(Fund 10)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,728,883.00	8,728,883.00	0.00	8,728,883.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,487,031.00	10,487,031.00	2,689,961.26	10,487,031.00	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			19,215,914.00	19,215,914.00	2,689,961.26	19,215,914.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	19,215,914.00	19,215,914.00	1,825,330.97	19,215,914.00	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			19,215,914.00	19,215,914.00	1,825,330.97	19,215,914.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	864,630.29	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	864,630.29	0.00		
F. FUND BALANCE, RESERVES								
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		
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	8,728,883.00	8,728,883.00	0.00	8,728,883.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,728,883.00	8,728,883.00	0.00	8,728,883.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	10,487,031.00	10,487,031.00	2,689,961.26	10,487,031.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,487,031.00	10,487,031.00	2,689,961.26	10,487,031.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			19,215,914.00	19,215,914.00	2,689,961.26	19,215,914.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	8,728,883.00	8,728,883.00	0.00	8,728,883.00	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	10,487,031.00	10,487,031.00	1,825,330.97	10,487,031.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			19,215,914.00	19,215,914.00	1,825,330.97	19,215,914.00	0.00	0.0%
TOTAL, EXPENDITURES			19,215,914.00	19,215,914.00	1,825,330.97	19,215,914.00		

Adult
Education
Fund
(Fund 11)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	137,252.00	47,361.00	24,764.99	47,361.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200.00	2,200.00	951.34	2,200.00	0.00	0.0%
5) TOTAL, REVENUES			137,452.00	49,561.00	25,716.33	49,561.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	11,753.00	13,320.00	540.81	13,320.00	0.00	0.0%
3) Employee Benefits		3000-3999	10,571.00	8,887.00	158.30	8,887.00	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	108,392.00	22,899.00	5,668.75	22,899.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,536.00	2,255.00	0.00	2,255.00	0.00	0.0%
9) TOTAL, EXPENDITURES			137,252.00	47,361.00	6,367.86	47,361.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			200.00	2,200.00	19,348.47	2,200.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			200.00	2,200.00	19,348.47	2,200.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,607.00	33,836.00		33,836.00	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)			2,607.00	33,836.00		33,836.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,607.00	33,836.00		33,836.00		
2) Ending Balance, June 30 (E + F1e)			2,807.00	36,036.00		36,036.00		
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	31,991.00		31,991.00		
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	2,807.00	4,045.00		4,045.00		
Adult Education	0000	9780		4,045.00				
Adult Education	0000	9780	2,807.00					
Adult education	0000	9780				4,045.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	137,252.00	47,361.00	24,764.99	47,361.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			137,252.00	47,361.00	24,764.99	47,361.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200.00	2,200.00	951.34	2,200.00	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	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200.00	2,200.00	951.34	2,200.00	0.00	0.0%
TOTAL, REVENUES			137,452.00	49,561.00	25,716.33	49,561.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	11,753.00	13,320.00	540.81	13,320.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			11,753.00	13,320.00	540.81	13,320.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	3,120.00	3,494.00	67.68	3,494.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	899.00	1,019.00	49.13	1,019.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	308.00	3,761.00	11.60	3,761.00	0.00	0.0%
Unemployment Insurance		3501-3502	6.00	7.00	.32	7.00	0.00	0.0%
Workers' Compensation		3601-3602	376.00	427.00	20.56	427.00	0.00	0.0%
OPEB, Allocated		3701-3702	176.00	175.00	8.99	175.00	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	5,686.00	4.00	.02	4.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,571.00	8,887.00	158.30	8,887.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	200.00	1,556.00	0.00	1,556.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	108,192.00	21,343.00	5,668.75	21,343.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			108,392.00	22,899.00	5,668.75	22,899.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	6,536.00	2,255.00	0.00	2,255.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,536.00	2,255.00	0.00	2,255.00	0.00	0.0%
TOTAL, EXPENDITURES			137,252.00	47,361.00	6,367.86	47,361.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%

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

Child
Development
Fund
(Fund 12)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	379,138.00	379,763.00	30,216.00	379,763.00	0.00	0.0%
3) Other State Revenue		8300-8599	687,597.00	702,515.00	506,749.00	702,515.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	3,000.00	1,533.74	3,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,067,735.00	1,085,278.00	538,498.74	1,085,278.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	136,351.00	138,224.00	44,868.28	138,224.00	0.00	0.0%
2) Classified Salaries		2000-2999	415,252.00	430,435.00	130,566.14	430,435.00	0.00	0.0%
3) Employee Benefits		3000-3999	243,651.00	238,157.00	69,289.26	238,157.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,783.00	13,211.00	524.50	13,211.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	169,137.00	165,299.00	10,051.09	165,299.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	95,561.00	96,952.00	0.00	96,952.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,066,735.00	1,082,278.00	255,299.27	1,082,278.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,000.00	3,000.00	283,199.47	3,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,000.00	3,000.00	283,199.47	3,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,561.00	8,316.00		8,316.00	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)			9,561.00	8,316.00		8,316.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,561.00	8,316.00		8,316.00		
2) Ending Balance, June 30 (E + F1e)			10,561.00	11,316.00		11,316.00		
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	10,561.00	11,316.00		11,316.00		
Child Development fund	0000	9780		11,316.00				
Child Development	0000	9780	10,561.00					
Child Development	0000	9780				11,316.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	379,138.00	379,763.00	30,216.00	379,763.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			379,138.00	379,763.00	30,216.00	379,763.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	687,597.00	702,515.00	506,749.00	702,515.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			687,597.00	702,515.00	506,749.00	702,515.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	3,000.00	1,533.74	3,000.00	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								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	3,000.00	1,533.74	3,000.00	0.00	0.0%
TOTAL, REVENUES			1,067,735.00	1,085,278.00	538,498.74	1,085,278.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	136,351.00	138,224.00	44,868.28	138,224.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			136,351.00	138,224.00	44,868.28	138,224.00	0.00	0.0%
CLASSIFIED SALARIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	224,562.00	246,023.00	74,466.92	246,023.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	66,170.00	58,465.00	21,266.64	58,465.00	0.00	0.0%
Other Classified Salaries		2900	124,520.00	125,947.00	34,832.58	125,947.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			415,252.00	430,435.00	130,566.14	430,435.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	55,151.00	56,008.00	17,750.57	56,008.00	0.00	0.0%
PERS		3201-3202	68,901.00	71,251.00	21,464.20	71,251.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	24,109.00	24,852.00	7,549.47	24,852.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	45,928.00	45,877.00	14,334.64	45,877.00	0.00	0.0%
Unemployment Insurance		3501-3502	275.00	280.00	87.28	280.00	0.00	0.0%
Workers' Compensation		3601-3602	17,662.00	17,985.00	5,617.73	17,985.00	0.00	0.0%
OPEB, Allocated		3701-3702	8,254.00	8,129.00	2,455.97	8,129.00	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	23,371.00	13,775.00	29.40	13,775.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			243,651.00	238,157.00	69,289.26	238,157.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	200.00	0.00	200.00	0.00	0.0%
Materials and Supplies		4300	5,085.00	11,313.00	524.50	11,313.00	0.00	0.0%
Noncapitalized Equipment		4400	1,698.00	1,698.00	0.00	1,698.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,783.00	13,211.00	524.50	13,211.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,179.00	16,703.00	4,788.88	16,703.00	0.00	0.0%
Dues and Memberships		5300	3,185.00	3,206.00	2,394.12	3,206.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	4,783.00	10,919.00	210.35	10,919.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	148,674.00	129,559.00	2,205.45	129,559.00	0.00	0.0%
Communications		5900	2,316.00	4,912.00	452.29	4,912.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			169,137.00	165,299.00	10,051.09	165,299.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	95,561.00	96,952.00	0.00	96,952.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			95,561.00	96,952.00	0.00	96,952.00	0.00	0.0%
TOTAL, EXPENDITURES			1,066,735.00	1,082,278.00	255,299.27	1,082,278.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Special Reserve
Fund for
Postemployment
Benefits
(Fund 20)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,571,140.00	2,568,280.00		2,568,280.00	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)			2,571,140.00	2,568,280.00		2,568,280.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,571,140.00	2,568,280.00		2,568,280.00		
2) Ending Balance, June 30 (E + F1e)			2,571,140.00	2,568,280.00		2,568,280.00		
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	2,571,140.00	2,568,280.00		2,568,280.00		
Retiree Benefits	0000	9780		2,600,000.00				
Adjustment for fair market value of cash	0000	9780		(31,720.00)				
Retiree benefits	0000	9780	2,600,000.00					
Adjust for fair market value of cash	0000	9780	(28,860.00)					
Retiree benefits	0000	9780				2,600,000.00		
Adjustment for fair market value of cash	0000	9780				(31,720.00)		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + e)			0.00	0.00	0.00	0.00		

Facilities Fund (Fund 35)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,000.00	34,000.00	28,305.64	34,000.00	0.00	0.0%
5) TOTAL, REVENUES			14,000.00	34,000.00	28,305.64	34,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,000.00	34,000.00	28,305.64	34,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			14,000.00	34,000.00	28,305.64	34,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,988,362.00	2,970,633.00		2,970,633.00	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)			1,988,362.00	2,970,633.00		2,970,633.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,988,362.00	2,970,633.00		2,970,633.00		
2) Ending Balance, June 30 (E + F1e)			2,002,362.00	3,004,633.00		3,004,633.00		
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) Legally Restricted Balance		9740	2,002,362.00	3,004,633.00		3,004,633.00		
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		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	14,000.00	34,000.00	28,305.64	34,000.00	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			14,000.00	34,000.00	28,305.64	34,000.00	0.00	0.0%
TOTAL, REVENUES			14,000.00	34,000.00	28,305.64	34,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c + e)			0.00	0.00	0.00	0.00		

MULTI-YEAR PROJECTION

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		54,698.54	0.00%	54,698.54	(.20%)	54,587.76
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	15,160,796.00	(7.24%)	14,063,606.00	.77%	14,171,500.00
2. Federal Revenues	8100-8299	60,000.00	0.00%	60,000.00	0.00%	60,000.00
3. Other State Revenues	8300-8599	497,290.00	0.00%	497,290.00	0.00%	497,290.00
4. Other Local Revenues	8600-8799	3,683,543.00	0.00%	3,683,543.00	0.00%	3,683,543.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(1,840,196.00)	0.00%	(1,840,196.00)	0.00%	(1,840,196.00)
6. Total (Sum lines A1 thru A5c)		17,561,433.00	(6.25%)	16,464,243.00	.66%	16,572,137.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,881,032.00		2,889,677.00
b. Step & Column Adjustment				8,645.00		7,515.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,881,032.00	.30%	2,889,677.00	.26%	2,897,192.00
2. Classified Salaries						
a. Base Salaries				7,822,073.00		8,077,673.00
b. Step & Column Adjustment				143,600.00		90,470.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				112,000.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,822,073.00	3.27%	8,077,673.00	1.12%	8,168,143.00
3. Employee Benefits	3000-3999	4,960,904.00	5.95%	5,256,000.00	3.15%	5,421,565.00
4. Books and Supplies	4000-4999	1,056,177.00	(25.15%)	790,600.00	2.64%	811,460.00
5. Services and Other Operating Expenditures	5000-5999	3,722,371.00	(.92%)	3,688,000.00	2.64%	3,785,365.00
6. Capital Outlay	6000-6999	1,494,661.00	(100.00%)		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	46,849.00	0.00%	46,849.00	0.00%	46,849.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,471,998.00)	(1.53%)	(4,403,709.00)	1.10%	(4,452,356.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		17,512,069.00	(6.66%)	16,345,090.00	2.04%	16,678,218.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		49,364.00		119,153.00		(106,081.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		33,399,562.00		33,448,926.00		33,568,079.00
2. Ending Fund Balance (Sum lines C and D1)		33,448,926.00		33,568,079.00		33,461,998.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	429,890.38		223,000.00		53,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
d. Assigned	9780	1,554,121.00		1,554,121.00		1,554,121.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,387,000.00		2,253,050.85		2,282,965.80
2. Unassigned/Unappropriated	9790	29,077,914.62		29,537,907.15		29,571,911.20
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		33,448,926.00		33,568,079.00		33,461,998.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,387,000.00		2,253,050.85		2,282,965.80
c. Unassigned/Unappropriated	9790	29,077,914.62		29,537,907.15		29,571,911.20
(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)		31,464,914.62		31,790,958.00		31,854,877.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Vacancy savings						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,138,230.00	(21.43%)	5,608,377.00	0.00%	5,608,377.00
2. Federal Revenues	8100-8299	6,281,331.00	(16.75%)	5,229,000.00	(1.89%)	5,130,000.00
3. Other State Revenues	8300-8599	28,993,451.00	(.47%)	28,856,000.00	3.29%	29,806,000.00
4. Other Local Revenues	8600-8799	19,764,846.00	(20.03%)	15,805,000.00	4.32%	16,488,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	1,840,196.00	0.00%	1,840,196.00	0.00%	1,840,196.00
6. Total (Sum lines A1 thru A5c)		64,018,054.00	(10.43%)	57,338,573.00	2.68%	58,872,573.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,718,678.00		10,818,868.00
b. Step & Column Adjustment				107,190.00		99,600.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(7,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,718,678.00	.93%	10,818,868.00	.92%	10,918,468.00
2. Classified Salaries						
a. Base Salaries				15,939,970.00		16,398,235.00
b. Step & Column Adjustment				163,265.00		110,790.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				295,000.00		(75,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	15,939,970.00	2.87%	16,398,235.00	.22%	16,434,025.00
3. Employee Benefits	3000-3999	13,655,603.00	2.74%	14,030,000.00	1.92%	14,300,000.00
4. Books and Supplies	4000-4999	1,528,563.00	(43.02%)	871,000.00	(.11%)	870,000.00
5. Services and Other Operating Expenditures	5000-5999	17,099,051.00	(27.87%)	12,334,000.00	1.71%	12,545,000.00
6. Capital Outlay	6000-6999	447,000.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	4,372,791.00	(1.56%)	4,304,502.00	1.13%	4,353,149.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		63,761,656.00	(7.85%)	58,756,605.00	1.13%	59,420,642.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		256,398.00		(1,418,032.00)		(548,069.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,311,459.00		9,567,857.00		8,149,825.00
2. Ending Fund Balance (Sum lines C and D1)		9,567,857.00		8,149,825.00		7,601,756.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	9,567,857.00		8,149,825.00		7,601,756.00
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)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,567,857.00		8,149,825.00		7,601,756.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Carry over; expiration of grants						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		54,698.54	0.00%	54,698.54	(.20%)	54,587.76
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	22,299,026.00	(11.78%)	19,671,983.00	.55%	19,779,877.00
2. Federal Revenues	8100-8299	6,341,331.00	(16.59%)	5,289,000.00	(1.87%)	5,190,000.00
3. Other State Revenues	8300-8599	29,490,741.00	(.47%)	29,353,290.00	3.24%	30,303,290.00
4. Other Local Revenues	8600-8799	23,448,389.00	(16.89%)	19,488,543.00	3.50%	20,171,543.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		81,579,487.00	(9.53%)	73,802,816.00	2.22%	75,444,710.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,599,710.00		13,708,545.00
b. Step & Column Adjustment				115,835.00		107,115.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(7,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,599,710.00	.80%	13,708,545.00	.78%	13,815,660.00
2. Classified Salaries						
a. Base Salaries				23,762,043.00		24,475,908.00
b. Step & Column Adjustment				306,865.00		201,260.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				407,000.00		(75,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	23,762,043.00	3.00%	24,475,908.00	.52%	24,602,168.00
3. Employee Benefits	3000-3999	18,616,507.00	3.60%	19,286,000.00	2.26%	19,721,565.00
4. Books and Supplies	4000-4999	2,584,740.00	(35.72%)	1,661,600.00	1.20%	1,681,460.00
5. Services and Other Operating Expenditures	5000-5999	20,821,422.00	(23.05%)	16,022,000.00	1.92%	16,330,365.00
6. Capital Outlay	6000-6999	1,941,661.00	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	46,849.00	0.00%	46,849.00	0.00%	46,849.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(99,207.00)	0.00%	(99,207.00)	0.00%	(99,207.00)
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)		81,273,725.00	(7.59%)	75,101,695.00	1.33%	76,098,860.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		305,762.00		(1,298,879.00)		(654,150.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		42,711,021.00		43,016,783.00		41,717,904.00
2. Ending Fund Balance (Sum lines C and D1)		43,016,783.00		41,717,904.00		41,063,754.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	429,890.38		223,000.00		53,000.00
b. Restricted	9740	9,567,857.00		8,149,825.00		7,601,756.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
d. Assigned	9780	1,554,121.00		1,554,121.00		1,554,121.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,387,000.00		2,253,050.85		2,282,965.80
2. Unassigned/Unappropriated	9790	29,077,914.62		29,537,907.15		29,571,911.20
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		43,016,783.00		41,717,904.00		41,063,754.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,387,000.00		2,253,050.85		2,282,965.80
c. Unassigned/Unappropriated	9790	29,077,914.62		29,537,907.15		29,571,911.20
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)		31,464,914.62		31,790,958.00		31,854,877.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		38.71%		42.33%		41.86%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	Solano SELPA					
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)						
		19,215,914.00		19,215,914.00		19,215,914.00
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)						
		81,273,725.00		75,101,695.00		76,098,860.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		81,273,725.00		75,101,695.00		76,098,860.00
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)		81,273,725.00		75,101,695.00		76,098,860.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		2%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,625,474.50		2,253,050.85		2,282,965.80
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		2,387,000.00		707,000.00		707,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,387,000.00		2,253,050.85		2,282,965.80
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

CRITERIA AND STANDARDS

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

County Office ADA Standard Percentage Range:

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 1B-2)	Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2023-24)	62.94	80.51	27.9%	Not Met
1st Subsequent Year (2024-25)	62.94	80.51	27.9%	Not Met
2nd Subsequent Year (2025-26)	62.94	80.51	27.9%	Not Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2023-24)	258.46	258.46	0.0%	Met
1st Subsequent Year (2024-25)	258.46	258.46	0.0%	Met
2nd Subsequent Year (2025-26)	258.46	258.46	0.0%	Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2023-24)	54,506.57	54,698.54	.4%	Met
1st Subsequent Year (2024-25)	54,681.94	54,698.54	0.0%	Met
2nd Subsequent Year (2025-26)	54,395.79	54,587.76	.4%	Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)				
Current Year (2023-24)	0.00	0.00	0.0%	Met
1st Subsequent Year (2024-25)	0.00		0.0%	Met
2nd Subsequent Year (2025-26)	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 NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Program expansion at beginning of year.

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 (Fund 01, Objects 8011, 8012, 8020-8089)			Percent Change	Status
	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals			
	Current Year (2023-24)	18,180,354.00	22,299,026.00		
1st Subsequent Year (2024-25)	18,558,458.00	19,671,983.00	6.0%	Not Met	
2nd Subsequent Year (2025-26)	18,874,426.00	19,779,877.00	4.8%	Not Met	

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

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

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

Explanation:
(required if NOT met)

Property taxes - redevelopment funds - are not included in budget; Additional funding for JCCS provided in State approved budget

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:

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2023-24)	55,820,255.00	55,978,260.00	.3%	Met
1st Subsequent Year (2024-25)	56,479,618.00	57,470,453.00	1.8%	Met
2nd Subsequent Year (2025-26)	57,133,483.00	58,139,393.00	1.8%	Met

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

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

1a. STANDARD MET - Total salaries and benefits have not changed since budget adoption by more than the standard for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)

Current Year (2023-24)	5,478,895.00	6,341,331.00	15.7%	Yes
1st Subsequent Year (2024-25)	5,289,000.00	5,289,000.00	0.0%	No
2nd Subsequent Year (2025-26)	5,190,000.00	5,190,000.00	0.0%	No

Explanation:
(required if Yes)

Carry over

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

Current Year (2023-24)	29,116,388.00	29,490,741.00	1.3%	No
1st Subsequent Year (2024-25)	28,968,396.00	29,353,290.00	1.3%	No
2nd Subsequent Year (2025-26)	29,468,396.00	30,303,290.00	2.8%	No

Explanation:
(required if Yes)

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

Current Year (2023-24)	19,371,005.00	23,448,389.00	21.0%	Yes
1st Subsequent Year (2024-25)	19,166,686.00	19,488,543.00	1.7%	No
2nd Subsequent Year (2025-26)	18,991,686.00	20,171,543.00	6.2%	Yes

Explanation:
(required if Yes)

Carry over

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

Current Year (2023-24)	1,734,194.00	2,584,740.00	49.0%	Yes
1st Subsequent Year (2024-25)	1,588,000.00	1,661,600.00	4.6%	No
2nd Subsequent Year (2025-26)	1,605,930.00	1,681,460.00	4.7%	No

Explanation:
(required if Yes)

Carry over

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

Current Year (2023-24)	15,923,066.00	20,821,422.00	30.8%	Yes
1st Subsequent Year (2024-25)	16,052,000.00	16,022,000.00	-.2%	No
2nd Subsequent Year (2025-26)	16,361,000.00	16,330,365.00	-.2%	No

Explanation:
(required if Yes)

Carry over

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2023-24)	53,966,288.00	59,280,461.00	9.8%	Not Met
1st Subsequent Year (2024-25)	53,424,082.00	54,130,833.00	1.3%	Met
2nd Subsequent Year (2025-26)	53,650,082.00	55,664,833.00	3.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2023-24)	17,657,260.00	23,406,162.00	32.6%	Not Met
1st Subsequent Year (2024-25)	17,640,000.00	17,683,600.00	.2%	Met
2nd Subsequent Year (2025-26)	17,966,930.00	18,011,825.00	.2%	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)

Carry over

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

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

Carry over

- 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)

Carry over

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

Carry over

5. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	522,299.04	522,300.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		522,300.00	

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

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

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

6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	38.7%	42.3%	41.9%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	12.9%	14.1%	14.0%

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

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

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

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

Yes

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

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

Solano SELPA

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

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	19,215,914.00	19,215,914.00	19,215,914.00

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2023-24)	49,364.00	17,512,069.00	N/A	Met
1st Subsequent Year (2024-25)	119,153.00	16,345,090.00	N/A	Met
2nd Subsequent Year (2025-26)	(106,081.00)	16,678,218.00	.6%	Met

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

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

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

Explanation:

(required if NOT met)

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 011, Line F2)(Form MYPI, Line D2)		Status
	Current Year (2023-24)	43,016,783.00	
1st Subsequent Year (2024-25)	41,717,904.00	Met	
2nd Subsequent Year (2025-26)	41,063,754.00	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 (2023-24)	38,813,575.00	

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

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

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

Explanation:
(required if NOT met)

8. **CRITERION: Reserves**

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	81,273,725.00	75,101,695.00	76,098,860.00
County Office's Reserve Standard Percentage Level:	2%	3%	3%

8A. Calculating the County Office's Reserve Standard

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

		Current Year		
		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
1.	Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	81,273,725.00	75,101,695.00	76,098,860.00
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)	81,273,725.00	75,101,695.00	76,098,860.00
4.	Reserve Standard Percentage Level	2%	3%	3%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	1,625,474.50	2,253,050.85	2,282,965.80
6.	Reserve Standard - by Amount (From percentage level chart above)	2,387,000.00	707,000.00	707,000.00
7.	County Office's Reserve Standard (Greater of Line A5 or Line A6)	2,387,000.00	2,253,050.85	2,282,965.80

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)		Current Year		
		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
1.	County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,387,000.00	2,253,050.85	2,282,965.80
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	29,077,914.62	29,537,907.15	29,571,911.20
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)	31,464,914.62	31,790,958.00	31,854,877.00
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	38.71%	42.33%	41.86%
	County Office's Reserve Standard (Section 8A, Line 7):	2,387,000.00	2,253,050.85	2,282,965.80
	Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

1b. If Yes, identify the interfund borrowings:

Child Development Fund is 100% grant funded and cash allocations do not align with expenses, necessitating cash flow from the general fund.

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(1,533,354.00)	(1,840,196.00)	20.0%	306,842.00	Not Met
1st Subsequent Year (2024-25)	(1,533,354.00)	(1,840,196.00)	20.0%	306,842.00	Not Met
2nd Subsequent Year (2025-26)	(1,533,354.00)	(1,840,196.00)	20.0%	306,842.00	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the county school service fund operational budget?

No

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

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

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

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

Explanation:

(required if NOT met)

Additional transportation funds received will offset NPA (non-public agency) transportation costs which are recorded in restricted general fund.

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

Explanation:

(required if NOT met)

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

Explanation:

(required if NOT met)

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

Project Information:

(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	5	Unrestricted	Bus	83,711
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Restricted/Unrestricted		740,025

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023
TOTAL:				823,736

Type of Commitment (continued):	Prior Year (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	19,289	19,289	19,289	19,289
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Total Annual Payments:	19,289	19,289	19,289	19,289
Has total annual payment increased over prior year (2022-23)		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

2 OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	10,424,151.00	12,311,046.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	10,424,151.00	12,311,046.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2022	Jun 30, 2022

3 OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2023-24)	0.00	0.00
1st Subsequent Year (2024-25)	0.00	0.00
2nd Subsequent Year (2025-26)	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2023-24)	558,297.00	553,923.00
1st Subsequent Year (2024-25)	564,988.00	534,582.00
2nd Subsequent Year (2025-26)	567,077.00	536,583.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2023-24)	427,820.00	415,800.00
1st Subsequent Year (2024-25)	427,820.00	415,800.00
2nd Subsequent Year (2025-26)	427,820.00	415,800.00
d. Number of retirees receiving OPEB benefits		
Current Year (2023-24)	215.00	214.00
1st Subsequent Year (2024-25)	215.00	214.00
2nd Subsequent Year (2025-26)	215.00	214.00

4. Comments:

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

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities	Budget Adoption (Form 01CS, Item S7B)		First Interim
	a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs			

3 Self-Insurance Contributions	Budget Adoption (Form 01CS, Item S7B)		First Interim
	a. Required contribution (funding) for self-insurance programs		
Current Year (2023-24)			
1st Subsequent Year (2024-25)			
2nd Subsequent Year (2025-26)			
b. Amount contributed (funded) for self-insurance programs			
Current Year (2023-24)			
1st Subsequent Year (2024-25)			
2nd Subsequent Year (2025-26)			

4 Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	89.0	86.5	86.5	86.5

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.

No

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Yes

Negotiations Settled Since Budget Adoption

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

[]

3. Period covered by the agreement:

Begin Date: []

End Date: []

4. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

--	--	--

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

100,826

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

6. Amount included for any tentative salary schedule increases

0	0	0
---	---	---

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

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

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

2. Total cost of H&W benefits

--	--	--

3. Percent of H&W cost paid by employer

--	--	--

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

--	--	--

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

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

No		

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	Yes	Yes	Yes
	114,775	109,122	103,852
	1.4%	1.4%	1.3%

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the interim and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	No	No	No
	No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	286.0	294.5	293.5	292.5

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.
If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>
or			
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
6. Amount included for any tentative salary schedule increases	0	0	0

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Percent of H&W cost paid by employer	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Percent projected change in H&W cost over prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	271,833	234,263	172,118
3. Percent change in step & column over prior year	1.2%	1.0%	.7%

Classified (Non-management) Attrition (layoffs and retirements)

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are savings from attrition included in the interim and MYPs?	No	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Classified (Non-management) - Other

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

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

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

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

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

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

If No, continue with section S8C.

No

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	75.0	82.0	82.0	82.0

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.

No

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

No		
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

--

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

4. Amount included for any tentative salary schedule increases

--	--	--

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

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

- 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

Yes	Yes	Yes

Management/Supervisor/Confidential Step and Column Adjustments

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

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

Yes	Yes	Yes
143,269	79,315	32,405
1.0%	.7%	.3%

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

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

- 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

No	No	No

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

End of County Office First Interim Criteria and Standards Review

Other State Forms –

Form A – Average Daily Attendance

Form CASH – Cash Flow

Form ESMOE – Every Student Succeeds Act
Maintenance of Effort Expenditures

Form ICR – Indirect Cost Rate Worksheet

Form SIAI – Summary of Interfund
Activities

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps	31.78	32.51	32.51	32.51	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	31.16	48.00	48.00	48.00	0.00	0.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	62.94	80.51	80.51	80.51	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools	10.00	10.00	10.00	10.00	0.00	0.0%
b. Special Education-Special Day Class	245.18	245.18	245.18	245.18	0.00	0.0%
c. Special Education-NPS/LCI	2.58	2.58	2.58	2.58	0.00	0.0%
d. Special Education Extended Year	.70	.70	.70	.70	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	258.46	258.46	258.46	258.46	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	321.40	338.97	338.97	338.97	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA	54,506.57	54,698.54	54,698.54	54,698.54	0.00	0.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Object	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb
ACTUALS THROUGH THE MONTH OF: October								
A. BEGINNING CASH	41,380,889.62	38,406,835.68	39,893,848.63	37,648,822.56	35,173,607.04	33,771,784.99	36,054,494.84	34,965,640.08
B. RECEIPTS								
LCFF Revenue Sources								
Principal Apportionment	8010-8019	408,321.95	403,515.95	729,055.63	721,268.63	721,268.63	721,268.63	725,497.00
Property Taxes	8020-8079	-	-	224.69	262.00	-	7,122,544.66	-
Miscellaneous Funds	8080-8099	-	-	-	-	-	-	-
Federal Revenues	8100-8299	1,085,243.75	1,400,140.50	(1,884,532.10)	(276,421.65)	193,521.63	80,000.00	285,000.00
Other State Revenues	8300-8599	1,451,038.87	1,393,183.96	2,476,013.65	2,711,482.91	2,000,000.00	4,659,021.61	1,800,000.00
Other Local Revenues	8600-8799	39,574.71	83,075.58	520,506.74	2,353,378.48	977,145.64	500,000.00	1,400,000.00
Interfund Transfers In	8910-8929	-	-	-	-	-	-	-
All Other Financing Sources	8930-8979	-	-	-	-	-	-	-
TOTAL RECEIPTS	2,984,179.28	3,279,915.99	1,841,268.61	5,509,970.37	3,891,935.90	10,143,813.29	5,960,290.24	4,210,497.00
C. DISBURSEMENTS								
Certificated Salaries	1000-1999	404,657.95	1,140,947.74	1,147,700.45	1,150,014.44	1,154,526.61	1,155,000.00	1,155,000.00
Classified Salaries	2000-2999	1,008,760.55	1,852,929.61	1,831,510.27	1,837,207.58	1,858,835.82	1,859,000.00	2,200,000.00
Employee Benefits	3000-3999	633,151.01	1,385,918.00	1,374,178.26	1,332,509.23	1,424,344.89	1,500,000.00	1,600,000.00
Books and Supplies	4000-4999	41,016.29	91,359.92	109,481.85	213,968.86	92,655.52	165,000.00	165,000.00
Services	5000-5999	1,106,722.53	736,843.85	547,949.13	1,586,354.98	1,180,463.64	1,500,000.00	1,600,000.00
Capital Outlay	6000-6599	863.00	70,255.00	-	-	-	329,145.00	-
Other Outgo	7000-7499	-	-	-	-	-	-	-
Interfund Transfers Out	7600-7629	-	-	-	-	-	-	-
All Other Financing Uses	7630-7699	-	-	-	-	-	-	-
TOTAL DISBURSEMENTS	3,195,171.33	5,278,254.12	5,010,819.96	6,120,055.09	5,710,826.48	6,179,000.00	7,049,145.00	6,720,000.00
D. BALANCE SHEET ITEMS								
<u>Assets and Deferred Outflows</u>								
Cash Not In Treasury	9111-9199	(153.22)	153.22	-	-	-	-	-
Accounts Receivable	9200-9299	(70,896.07)	110,055.59	6,381,698.27	737,619.99	98,976.99	-	-
Due From Other Funds	9310	-	(69,323.00)	2,228,096.97	342,903.31	100,000.00	1,088,665.00	-
Stores	9320	-	-	-	-	-	-	-
Prepaid Expenditures	9330	52,334.53	-	-	226,844.81	-	-	-
Other Current Assets	9340	-	-	-	-	-	-	-
Deferred Outflows of Resources	9490	-	-	-	-	-	-	-
SUBTOTAL ASSETS	(18,714.76)	40,885.81	8,609,795.24	1,307,368.11	198,976.99	1,088,665.00	-	-
<u>Liabilities and Deferred Inflows</u>								
Accounts Payable	9500-9599	(2,664,261.24)	(867,912.72)	(687,768.00)	(384,848.91)	260,751.36	(796,032.77)	-
Due To Other Funds	9610	-	(530,745.00)	(2,141,355.04)	(1,457,462.96)	-	(1,088,665.00)	-
Current Loans	9640	-	-	-	-	-	-	-
Unearned Revenues	9650	(9,150.55)	-	(564,537.52)	(1,769,641.82)	(8,697.46)	-	-
Deferred Inflows of Resources	9690	-	-	-	-	-	-	-
SUBTOTAL LIABILITIES	(2,744,347.13)	3,444,465.27	(7,685,269.96)	(3,172,498.91)	252,053.90	(1,884,697.77)	-	-
<u>Nonoperating</u>								
Suspense Clearing	9910	(70,935.34)	4,843,122.99	(4,291,609.40)	439,454.78	(33,962.36)	(886,070.67)	-
TOTAL BALANCE SHEET ITEMS	(2,763,061.89)	3,485,351.08	924,525.28	(1,865,130.80)	417,068.53	(1,682,103.44)	-	-
E. NET INCREASE/DECREASE (B-C + D)	(2,974,053.94)	1,487,012.95	(2,245,026.07)	(2,475,215.52)	(1,401,822.05)	2,282,709.85	(1,088,854.76)	(2,509,503.00)
F. ENDING CASH (A + E)	38,406,835.68	39,893,848.63	37,648,822.56	35,173,607.04	33,771,784.99	36,054,494.84	34,965,640.08	32,456,137.08
G. Ending Cash, Plus Cash Accruals and Adjustments								

Object	Mar	Apr	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF: October								
A. BEGINNING CASH	32,456,137.08	35,612,481.12	37,369,124.77	34,329,621.77				
B. RECEIPTS								
LCFF Revenue Sources								
Principal Apportionment	8010-8019	725,497.00	725,497.00	725,497.00	725,493.95		8,053,450.00	8,053,450.00
Property Taxes	8020-8079	-	7,122,544.66	-	-		14,245,576.00	14,245,576.00
Miscellaneous Funds	8080-8099	-	-	-	-		-	-
Federal Revenues	8100-8299	130,000.00	145,000.00	165,000.00	2,018,378.87	3,000,000.00	6,341,331.00	6,341,331.00
Other State Revenues	8300-8599	1,800,000.00	1,800,000.00	1,800,000.00	1,800,000.00	4,000,000.00	29,490,741.00	29,490,741.00
Other Local Revenues	8600-8799	4,400,000.00	1,225,000.00	1,100,000.00	8,849,707.85	1,500,000.00	23,448,389.00	23,448,389.00
Interfund Transfers In	8910-8929	-	-	-	-		-	-
All Other Financing Sources	8930-8979	-	-	-	-		-	-
TOTAL RECEIPTS		7,055,497.00	11,018,041.66	3,790,497.00	13,393,580.67		81,579,487.00	81,579,487.00
C. DISBURSEMENTS								
Certificated Salaries	1000-1999	1,155,000.00	1,155,000.00	1,155,000.00	1,155,000.00	200,000.00	316,862.81	13,599,710.00
Classified Salaries	2000-2999	2,200,000.00	2,200,000.00	2,200,000.00	2,200,000.00	275,000.00	38,799.17	23,762,043.00
Employee Benefits	3000-3999	1,600,000.00	1,600,000.00	1,600,000.00	2,619,000.00	130,000.00	217,405.61	18,616,507.00
Books and Supplies	4000-4999	165,000.00	165,000.00	275,000.00	550,000.00	250,000.00	136,257.56	2,584,740.00
Services	5000-5999	1,600,000.00	2,600,000.00	1,600,000.00	2,600,000.00	2,000,000.00	563,087.87	20,821,422.00
Capital Outlay	6000-6599	-	1,541,398.00	-	-			1,941,661.00
Other Outgo	7000-7499	-	-	-	(52,358.00)			(52,358.00)
Interfund Transfers Out	7600-7629	-	-	-	-			-
All Other Financing Uses	7630-7699	-	-	-	-			-
TOTAL DISBURSEMENTS		6,720,000.00	9,261,398.00	6,830,000.00	9,071,642.00	2,855,000.00	1,272,413.02	81,273,725.00
D. BALANCE SHEET ITEMS								
<u>Assets and Deferred Outflows</u>								
Cash Not In Treasury	9111-9199	-	-	-	-			-
Accounts Receivable	9200-9299	2,820,847.04	-	-	-			10,078,301.81
Due From Other Funds	9310	-	-	-	-	1,500,000.00		5,190,342.28
Stores	9320	-	-	-	-			-
Prepaid Expenditures	9330	-	-	-	-	416,210.38		695,389.72
Other Current Assets	9340	-	-	-	-			-
Deferred Outflows of Resources	9490	-	-	-	-			-
SUBTOTAL ASSETS		2,820,847.04	-	-	-	-	1,916,210.38	15,964,033.81
<u>Liabilities and Deferred Inflows</u>								
Accounts Payable	9500-9599	-	-	-	-			(5,140,072.28)
Due To Other Funds	9610	-	-	-	-	(1,500,000.00)		(6,718,228.00)
Current Loans	9640	-	-	-	-			-
Unearned Revenues	9650	-	-	-	-			(2,352,027.35)
Deferred Inflows of Resources	9690	-	-	-	-			-
SUBTOTAL LIABILITIES		-	-	-	-	(1,500,000.00)	(1,500,000.00)	(14,210,327.63)
Nonoperating								
Suspense Clearing	9910	-	-	-	-			-
TOTAL BALANCE SHEET ITEMS		2,820,847.04	-	-	-	-	416,210.38	1,753,706.18
E. NET INCREASE/DECREASE (B-C + D)		3,156,344.04	1,756,643.66	(3,039,503.00)	4,321,938.67	(2,855,000.00)	(856,202.64)	(6,440,531.82)
F. ENDING CASH (A + E)		35,612,481.12	37,369,124.77	34,329,621.77	38,651,560.44			
G. Ending Cash, Plus Cash Accruals and Adjustments							35,796,560.44	

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	81,273,725.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,280,289.00
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	1,941,661.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	46,849.00
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	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	8,025,176.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	11,567,926.00

9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				21,581,612.00
D. Plus additional MOE expenditures:	All	All	1000-7143, 7300-7439	0.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)			minus 8000-8699	
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				53,411,824.00
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*				80.51
B. Expenditures per ADA (Line I.E divided by Line II.A)				663,418.51
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total			Per ADA

<p>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.)</p>		
<p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</p>		
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>		
<p>B. Required effort (Line A.2 times 90%)</p>		
<p>C. Current year expenditures (Line I.E and Line II.B)</p>		
<p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p>		

<p>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.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	12.16%
<p>*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.</p>		

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) 4,694,217.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 50,738,424.00

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) 9.25%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 4,381,198.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 1,742,209.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	70,836.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	14,750.00
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)	258,921.84
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)	203.50
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)	6,468,118.34
9. Carry-Forward Adjustment (Part IV, Line F)	218,358.97
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,686,477.31
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	21,012,542.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	14,222,777.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	13,914,452.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,233,680.00
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)	3,206,390.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,013,458.00
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)	915,721.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,540,233.16
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)	64,616.50
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)	45,106.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	985,326.00
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)	63,154,301.66
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)	10.24%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	10.59%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	6,468,118.34
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(35,376.08)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.84%) times Part III, Line B19); zero if negative	218,358.97
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.84%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.84%) times Part III, Line B19); zero if positive	0.00
D. Preliminary carry-forward adjustment (Line C1 or C2)	218,358.97
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	218,358.97

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				
011 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(10,919.00)	0.00	(99,207.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
081 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								
091 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								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	2,255.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	10,919.00	0.00	96,952.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
161 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	10,919.00	(10,919.00)	99,207.00	(99,207.00)	0.00	0.00		