

Agenda

SUTTER COUNTY BOARD OF EDUCATION

Regular Meeting

Wednesday, March 8, 2023 - 5:30 p.m.

Sutter County Superintendent of Schools Office

970 Klamath Lane – Board Room

Yuba City, CA 95993

A full Board packet is available for review at the Sutter County Superintendent of Schools Office Reception Desk, 970 Klamath Lane, Yuba City, CA (8:00 a.m. – 5:00 p.m., Monday through Friday – excluding legal holidays) and the Sutter County Superintendent of Schools' website at www.sutter.k12.ca.us.

5:30 p.m.

1.0 Call to Order

2.0 Pledge of Allegiance

3.0 Roll Call of Members:

June McJunkin, Trustee Area 2, President

Victoria Lachance, Trustee Area 5, Vice President

Gurv Pamma, Trustee Area 1, Member

Kash Gill, Trustee Area 3, Member

Harjit Singh, Trustee Area 4, Member

4.0 Items of Public Interest to Come to the Attention of the Board

Members of the public wishing to address the Board on specific agenda items, or any item of interest that is within the subject matter jurisdiction of the Board, will be given an opportunity to do so. At the discretion of the Board president, time limits may be imposed upon such presentations. No action may be taken on items not appearing on the posted agenda.

5.0 Consent Agenda

[Action Item]

5.1 Approval of Minutes of February 8, 2023

5.2 Acceptance of donation of \$4,500.00, from Schools First Financial Credit Union, to sponsor the Educator of the Year Dinner

5.3 Acceptance of donation of \$176.00, from Tierra Buena PTA, to be used for the Special Education DHH Booth Fall Festival

5.4 Approve the 2023-2024 Student Attendance Calendar for Feather River Academy and Pathways Charter Academy

The above items are self-explanatory. All items on the Consent Agenda are considered a routine item or one that has been previously discussed. Any Board Member may request that an item be pulled for further discussion.

- 6.0 The Following Departments will present:
 - 6.1 Special Education and SELPA
Jessica Burrone and Dr. Carolyn Patton
 - 6.2 CTE and Adult Education
Lorilee Niesen

- 7.0 CSBA – Ballot for 2023 Delegate Assembly County Representative Election
Maggie Nicoletti – **[Action Item]**

Ballot enclosed for the election of Subregion 4-C County Representative to CSBA’s Delegate Assembly.

- 8.0 Adopt Resolution No. 22-23-VI Support of Funding for County Office of Education Operated Juvenile Court and Community Schools
Superintendent Reusser – **[Action Item]**

County Offices of Education operated court and community schools are funded by the same ADA model used to fund districts. CCBE’s ask of the Governor’s Office and the Legislature is for funding for court and community schools to be included within a COE’s base grant, using a standardized funding level based on countywide factors.

- 9.0 Approve the 2022-2023 Second Interim Report
Nic Hoogeveen **[Action Item]**

The Second Interim Report will be presented to the Board for approval.

- 10.0 Business Services Report
 - 10.1 Facilities Update – Ron Sherrod

- 11.0 Approval of the SCSOS 2022-23 Arts, Music and Instructional Materials (AMIM) Discretionary Block Grant Expenditure Plan
Ron Sherrod **[Action Item]**

The proposed 2022-2023 Arts, Music and Instructional Materials (AMIM) Discretionary Block Grant Expenditure Plan is being presented for approval.

- 12.0 Mid-Year Update on Metrics, Expenditures and Actions in the 22-23 SCSOS and PCA LCAPs
Brian Gault and Chris Reyna

The mid-year update on the 22-23 SCSOS and PCA LCAPs are being presented for information and feedback.

- 13.0 Superintendent's Salary Committee Report: Review and Adopt Placing Superintendent Reusser on Level 4 of the 2022-2023 Salary Schedule
Victoria Lachance and Kash Gill - **[Action Item]**

The Board will review the Superintendent Salary Committee Report and may take action on the recommendation to adjust the Suter County Superintendent salary schedule and advance Superintendent Reusser to Level 4 of the 2022-2023 salary schedule. This increase would be retro to July 1, 2022.

- 14.0 Items from the Superintendent/Board

- 15.0 Adjournment

In compliance with the Americans with Disabilities Act, for those requiring special assistance to access the Board Meeting room, to access written documents being discussed at the Board Meeting, or to otherwise participate at Board Meetings, please contact Superintendent Reusser at 530-822-2900 for assistance. Notification at least 48 hours prior to the meeting will enable the Superintendent's Office to make reasonable arrangements to ensure accessibility to the Board Meeting and to provide any required accommodations, auxiliary aids or services.

All Open Session Agenda related documents, including materials distributed less than 72 hours prior to the scheduled meeting, are available to the public for viewing at the Sutter County Superintendent of Schools Office located at 970 Klamath Lane, Yuba City, CA 95993.

BOARD AGENDA ITEM: Consent Agenda

BOARD MEETING DATE: March 8, 2023

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

☒ Action

Maggie Nicoletti

☐ Reports/Presentation

SUBMITTED BY:

☐ Information

Various Departments

☐ Public Hearing

PRESENTING TO BOARD:

☐ Other (specify)

Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

The following items will appear under the Consent Agenda for Board approval:

1. Minutes of the February 8, 2023, Board Meeting

2. Donations:

<u>Donor</u>	<u>Value</u>	<u>Purpose</u>
Schools First Financial Credit Union	\$4,500.00	Sponsorship for Educator of the Year Dinner
Tierra Buena PTA	\$176.00	DHH Booth Fall Festivals Proceeds

	<u>22-23 Year</u>	<u>Current Period</u>	<u>To Date</u>
Total Donations-Cash	\$7,171.32	\$4,676.00	\$11,847.32
Total Donations-Value	\$4,500.00	\$0.00	\$4,500.00
Total Donations	\$11,671.32	\$4,676.00	\$16,347.32

3. Approve the 2023-2024 Student Attendance Calendar for Feather River Academy and Pathways Charter Academy

Unapproved
SUTTER COUNTY BOARD OF EDUCATION MINUTES
Regular Meeting
February 8, 2023

1.0 Call to Order

A regular meeting of the Sutter County Board of Education was called to order by President McJunkin, 5:30 p.m., February 8, 2023, at the Sutter County Superintendent of Schools Office, 970 Klamath Lane, Yuba City, California.

2.0 Pledge of Allegiance

The Pledge of Allegiance was led by Trustee Gill.

- 3.0 June McJunkin, President - Present
Victoria Lachance, Vice President - Present
Kash Gill, Member – Present
Gurv Pamma, Member – Absent
Harjit Singh, Member – Present

Tom Reusser, Ex-officio Secretary – Present

Staff Members Present: Ron Sherrod, Nic Hoogeveen, Joe Hendrix, Brian Gault, James Peters, Lorilee Niesen and Maggie Nicoletti

4.0 Items of Public Interest to come to the attention of the Board
None.

5.0 Consent Agenda

5.1 Approval of Minutes of January 18, 2023

A motion was made to approve the Consent Agenda.

<i>Motion:</i>	Singh	<i>Seconded:</i>	Lachance
<i>Action:</i>	Motion Carried		
<i>Ayes:</i>	4 (Singh, Lachance, Gill and McJunkin)		
<i>Noes:</i>	0		
<i>Absent:</i>	1 (Pamma)	<i>Abstain:</i>	0

6.0 Special Education and SELPA Department Presentation

Presentation delayed until the March 2023 Board Meeting; presenters not in attendance.

7.0 Summary Finding of Career Training Center Request for Qualifications

James stated the RFQ committee reviewed the RFQ and RFP responses individually and met to share notes. The committee recommended Hilbers Inc. and NMR Architects as the selected design-build entity.

Motion made to enter into a contract with Hilbers Inc. and NMR Architects as the selected design-build entity.

<i>Motion:</i>	Gill	<i>Seconded:</i>	Singh
<i>Action:</i>	Motion Carried		
<i>Ayes:</i>	4 (Gill, Singh, Lachance, and McJunkin)		
<i>Noes:</i>	0		
<i>Absent:</i>	1 (Pamma)	<i>Abstain:</i>	0

8.0 Public Hearing to Sunshine 2022-2023 Bargaining Proposals CSEA Chapter 634
(Classified Employees)

President McJunkin opened the Public Hearing at 5:33 p.m. Ron stated the proposals are for the 2022-2023 school year. Pursuant to Government Code Section 3547, we are required to hold a Public Hearing before opening negotiations. Ron stated that Juneteenth (June 19) was added as a new holiday. There being no further public comments, President McJunkin declared the meeting closed at 5:36 p.m.

9.0 Quarterly Report on Williams/Valenzuela Uniform Complaints (October 1, 2022 – December 31, 2022)

This is a quarterly report; Brian stated there were no complaints during this time frame.

10.0 Sutter County Career training Center Compliance for Student Financial Assistance Programs Report

Ron stated this is an audit of the SCCTC stating we are following Title IV for providing financial aid to students in the Medical Assisting program for the period ended June 30, 2022.

11.0 Disclosure of Collective Bargaining Agreement for Sutter County Superintendent of Schools Staff Association (CTA)

Ron stated when we settle with a collective bargaining unit, we are required to report to the Board. This disclosure is for July 1, 2021 – June 30, 2023.

12.0 Business Services Report

12.1 Monthly Financial Report – January 2023 (12/13/22 – 1/16/23)

Nic Hoogeveen reviewed the Summary Report of Revenues, Expenditures and Changes in Fund Balances for the month of January 2023 with Board Members.

12.2 Quarterly Facilities Update

James stated that he has changed the format of the Quarterly Report a little so that the changes are easier to point out. We are planning on redoing the HVAC for Shady Creek as well as continuing to look into solar. We will look at solar for FRA as well. The boiler went out at Raptor Ridge in November and FMOF was able to replace it for approximately \$8500 – way less than what we were quoted.

13.0 Select and Convene Superintendent's Salary Committee

Ron stated it is time to review the Superintendent's salary and he referenced Education Code Section 1209. President McJunkin asked for volunteers; Trustee Gill and Trustee Lachance both volunteered to serve on the Superintendent's Salary Committee.

A motion was made to approve Trustee Gill and Trustee Lachance to serve on the Superintendent's Salary Committee.

Motion: Singh *Seconded:* Lachance

Action: Motion Carried

Ayes: 4 (Singh, Lachance, Gill and McJunkin))

Noes: 0
Absent: 1 (Pamma) Abstain: 0

14.0 New and Revised Board Bylaws – Second Reading

The following new and revised Board Bylaws are submitted for a second reading and Board approval:

- BB 9010 – Public Statements
- BB 9121 – President/Vice President
- BB 9124 – Attorney
- BB 9322 – Agenda/Meeting Materials

A motion was made to approve the above referenced new and revised Board Bylaws.

Motion: Gill Seconded: Lachance
Action: Motion Carried
Ayes: 4 (Gill, Lachance, Singh and McJunkin)
Noes: 0
Absent: 1 (Pamma) Abstain: 0

15.0 New and Revised Board Policies – Second Reading

The following new and revised Board Policies are submitted for a second reading and Board approval:

- 3514.1 AR – Hazardous Substances
- 3514.1 BP – Hazardous Substances
- 3514.2 AR – Integrated Pest Management
- 3515 SP/BP – Campus Security
- 3470 BP – Debt Issuance and Management
- 3512 BP/AR – Equipment
- 3513.4 SP/BP – Drug and Alcohol

Per Ron, these are mostly updated policies to reflect changes in requirements and Education Code. 3515 SP/BP, 3470 BP and 3513.4 SP/BP are new. June stated 3515 SP/BP does not mention the Board even though it is a SP/BP. Recommend the change is made referencing the Board and approve the new and revised policies.

A motion was made to approve the above referenced new and revised Board Policies with the recommended change to 3515 SP/BP.

Motion: Singh Seconded: Gill
Action: Motion Carried
Ayes: 4 (Singh, Gill, Lachance and McJunkin)
Noes: 0
Absent: 1 (Pamma) Abstain: 0

16.0 Anticipated Employee Salary Increases of \$10,000 or more During the 2022/23 School Year

Ron stated that Education Code Section 1302 states that the county superintendent shall not increase the salary by ten thousand dollars (\$10,000) or more of any employee unless it is brought to the attention of the Board. The employees in various classifications exceeding this threshold are:

- Deputy Superintendent
- Assistant Superintendent
- Senior Director
- Director
- Principal
- Lead Nurse
- School Psychologist
- Speech and Language Pathologist
- Teacher Special Education/Alternative Education
- School Nurse
- Coordinator I

17.0 Items from the Superintendent/Board

Superintendent Reusser reported on the following:

- Cosmetology started Monday, February 6, 2023; we have 8 students. We started recruiting late due to approval from the state. Lorilee met with 43 counselors today to see what options their students have with our programs.

Vicky stated there is a Hawaiian drive-through dinner being held at East Nicolaus on February 16th and East Nicolaus will also be holding Bingo and Beans on March 25th.

June stated that AeroSTEM is coming along; she has attended many Board Meetings. The Interim Executive Director is Jim Walters; he is very upbeat and enjoys the school. Per Joe, CORE is stepping in to help the school regain their structure. CORE is preparing an MOU to provide administrative support to AeroSTEM.

18.0 Adjournment

A motion was made to adjourn the meeting at 6:09 p.m.

<i>Motion:</i>	Singh	<i>Seconded:</i>	Gill
<i>Action:</i>	Motion Carried		
<i>Ayes:</i>	4 (Singh, Gill, Lachance and McJunkin)		
<i>Noes:</i>	0		
<i>Absent:</i>	1 (Pamma)	<i>Abstain:</i>	0

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE
GIFT AND DONATION FORM**

Donor Identification

☐ Individual

☒ Business

Donor Name: Schools First Financial Credit Union

Phone: 714-466-8538

Address: P.O. Box 11547

City/State Santa Ana

Zip: 92711-1547

Business only: Position: _____

Phone: _____

Type of Business: Bank

Gift or Donation:

☐ Cash

☒ Check Dollar Amount: \$ 4,500.00

☐ Other (List item below)

Date of Donation: _____

Intent of Gift or Donation: Sponsorship for Educator of the Year Dinner

Working Condition: _____

Estimated Dollar Value \$ _____

Donated To (Site/Program): Curriculum, Instruction and Accountability

Site/Program Administrator: Kristi Johnson

Typed Name

Asst. Superintendent/Director for Dept.: Brian Gault

Typed Name

Signature

Signature

Delivery Date: _____

Delivered By: _____

Received By: _____

For Business Office Use Only

Assistant Superintendent Business Services _____

Signature

Revenue Code: _____

Review Comments: _____

Board Agenda Date: _____

**SUTTER COUNTY SUPERINTENDENT OF SCHOOLS OFFICE
GIFT AND DONATION FORM**

Donor Identification	<input checked="" type="radio"/> Individual	<input type="radio"/> Business
----------------------	---	--------------------------------

Donor Name: Tierra Buena PTA Phone: _____
Address: _____ City/State: _____ Zip: _____
Business only: Position: _____
Phone: _____ Type of Business: _____

Gift or Donation:	<input type="radio"/> Cash	<input checked="" type="radio"/> Check	Dollar Amount: \$ <u>176.00</u>
<input type="radio"/> Other (List item below)			
Date of Donation: _____			

Intent of Gift or Donation: DHH Booth Fall Festival Proceeds
Working Condition: _____
Estimated Dollar Value \$ _____
Donated To (Site/Program): SpEd - DHH Program
Site/Program Administrator: Liz Ramirez - Principal
Typed Name
Asst. Superintendent/Director for Dept.: Jessica Burrone
Typed Name

Signature
[Signature] 2/2/23
Signature

Delivery Date: 2/1/22 Delivered By: Liz Ramirez
Received By: Swan Miller

For Business Office Use Only








Assistant Superintendent Business Services _____
Signature

Revenue Code: 01-9213-0-8699-00-0000-0000-200-512-6028-00

Review Comments: _____

Board Agenda Date: _____

FEATHER RIVER ACADEMY/PATHWAYS CHARTER ACADEMY
PATHWAYS CHARTER ACADEMY
STUDENT ATTENDANCE CALENDAR
2023-2024

	Legal Holiday
	Beginning & End of School
	Student Non Attendance Day
	Minimum Day
	End of Quarter
	Extended School Year
	Staff Work Day

First Day August 9, 2023
 Last Day June 7, 2024

August 2023

M	T	W	TH	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

September 2023

M	T	W	TH	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

October 2023

M	T	W	TH	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

Legal /Observed Holidays

September 4, 2023 Labor Day
 November 10, 2023 Veteran's Day
 November 23, 2023 Thanksgiving Day
 December 25, 2023 Christmas Day
 January 1, 2024 New Year's Day
 January 15, 2024 Martin Luther King Day
 February 12, 2024 Lincoln's Birthday
 February 19, 2024 President's Day
 May 27, 2024 Memorial Day

November 2023

M	T	W	TH	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	

December 2023

M	T	W	TH	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

January 2024

M	T	W	TH	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

Student Non-Attendance Days

October 6, 2023
 November 20 - 24, 2023
 Dec. 18, 2023 - Jan. 5, 2024
 February 13 - 16, 2024
 March 29, 2024
 April 1 - 5, 2024
 May 6, 2024

February 2024

M	T	W	TH	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	

March 2024

M	T	W	TH	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

Extended School Year
 June 10-28, 2024

April 2024

M	T	W	TH	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			

May 2024

M	T	W	TH	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

First Semester = 85
 Second Semester = 95

June 2024

M	T	W	TH	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

1st Quarter = 46
 2nd Quarter = 39
 3rd Quarter = 48

Days 180

4th Quarter = 47

Approved by Board Date:

Agenda Item No. 6.1

BOARD AGENDA ITEM: Special Education and SELPA Department Presentation

BOARD MEETING DATE: March 8, 2023

AGENDA ITEM SUBMITTED FOR:	PREPARED BY:
<input type="checkbox"/> Action	<u>Special Education and SELPA</u>
<input type="checkbox"/> Reports/Presentation	SUBMITTED BY:
<input checked="" type="checkbox"/> Information	<u>Special Education and SELPA</u>
<input type="checkbox"/> Public Hearing	PRESENTING TO BOARD:
<input type="checkbox"/> Other (specify)	<u>Jessica Burrone and</u>
	<u>Dr. Carolyn Patton</u>

BACKGROUND AND SUMMARY INFORMATION:

Jessica Burrone, Director of Special Education, and Dr. Carolyn Patton, Assistant Superintendent of SELPA, will present a department overview to the Board.

BOARD AGENDA ITEM: CTE and Adult Education Presentation

BOARD MEETING DATE: March 8, 2023

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

Lorilee Niesen

☐ Action

SUBMITTED BY:

☐ Reports/Presentation

Lorilee Niesen

☒ Information

PRESENTING TO BOARD:

☐ Public Hearing

Lorilee Niesen

☐ Other (specify)

BACKGROUND AND SUMMARY INFORMATION:

Lorilee, Director of CTE and Adult Education, will present a department overview to the Board.

Agenda Item No. 7.0

BOARD AGENDA ITEM: CSBA Ballot for 2023 Delegate Assembly County Representative Election

BOARD MEETING DATE: March 8, 2023

AGENDA ITEM SUBMITTED FOR:

PREPARED BY:

☒ Action

Maggie Nicoletti

☐ Reports/Presentation

SUBMITTED BY:

☐ Information

Maggie Nicoletti

☐ Public Hearing

PRESENTING TO BOARD:

☐ Other (specify)

Maggie Nicoletti

BACKGROUND AND SUMMARY INFORMATION:

Ballot enclosed for the election of Region 4C County Representative to CSBA's Delegate Assembly.

REQUIRES BOARD ACTION

This complete, **ORIGINAL** Ballot must be **SIGNED** by the Superintendent or Board Clerk and returned in the enclosed envelope postmarked by the post office no later than **WEDNESDAY, MARCH 15, 2023**. Only **ONE** Ballot per Board. Be sure to mark your vote "X" in the box. **A PARTIAL, UNSIGNED, PHOTOCOPIED, OR LATE BALLOT WILL NOT BE VALID.**

OFFICIAL 2023 DELEGATE ASSEMBLY BALLOT
SUBREGION 4-C
(Colusa, Sutter, and Yuba Counties)

Number of seats: 1 (Vote for no more than 1 candidate)

Delegates will serve two-year terms beginning April 1, 2023 - March 31, 2025

**denotes incumbent*

☐

Nicolo Orozco (Yuba City USD)

Provision for Write-in Candidate Name

School District

Signature of Superintendent or Board Clerk

Title

School District Name

Date of Board Action

See reverse side for list of all current Delegates in your Region.

REGION 4 – 8 Delegates (8 elected)

Director: Renee Nash (Eureka Union SD)

Below is a list of all elected or appointed Delegates from this Region.

Subregion 4-A (Glenn, Tehama)

Melissa Peters (Los Molinos USD), term expires 2024

Subregion 4-B (Butte)

Sharon Nilsson (Oroville City ESD), term expires 2023

Subregion 4-C (Colusa, Sutter, Yuba)

Doug Criddle (Marysville Joint USD), term expires 2023

Greg Forest (Wheatland Union HSD), term expires 2024

Subregion 4-D (Nevada, Placer, Sierra)

Alisa Fong (Roseville City SD), term expires 2023

Tiffany Saathoff (Rocklin USD), term expires 2024

Vacant, term expires 2023

County Delegate:

David Patterson (Placer COE), term expires 2024

Counties

Glenn, Tehama (Subregion A)

Butte (Subregion B)

Colusa, Sutter, Yuba (Subregion C)

Nevada, Placer, Sierra (Subregion D)

View results

Respondent

60

Anonymous

03:55

Time to complete

1. I have been... *



Appointed



Nominated

2. Your signature indicates your consent to be placed on the ballot and serve as a Delegate, if elected *

Nicolo Orozco

3. Full name *

Nicolo Orozco

4. Region/subregion *

1A

1- County

2A

2B

3A

3B

3C

3- County

4B

4C

4D

5A

5B

5- County

6B

6C

7A

7B

8A

8B

8C

8D

9A

9B

9C

9 - County

10A

10B

11A

11B

11 - County

12A

12B

15

15 - County

16A

16B

17

17 - County

18A

18B

20

21

21 - County

22

23A

23B

23C

24

5. Name of District or COE *

Yuba City Unified School District

6. Years on board *

2

7. Profession

8. Contact number *

9. Primary email address *

10. Are you an incumbent Delegate? *

☐ Yes☒ No

11. Why are you interested in becoming a Delegate? Please describe the skills and experiences you would bring to the Delegate Assembly. *

I am interested in becoming a delegate to represent the needs of my community's school boards and advocate for resources and support to more effectively serve our students. As both a teacher and a school board member in the community, I bring the experience of working with school staff and students every single day. The perspective of our teachers and students is too often left out of high level discussions. Further, the organizational and communication skills I've developed by working with local, state, and federal officials on issues important to our community will be an asset in my work in CSBA's delegate assembly.

12. Please describe your activities and involvement on your local board, community, and/or CSBA. *

On my local board, I am serving as president of the board this year. In my community, I teach fourth grade at a local K-7 school and have extensive experience working in our schools in both classified and certificated roles. Outside of school, I volunteer with first responders and the local hospital to support those experiencing traumatic events and loss. Also, I serve on the board of a local nonprofit which supports children with disabilities and their families as they navigate the educational system and their community.

13. What do you see as the biggest challenge facing governing boards and how can CSBA help address it? *

I see the biggest challenge facing governing boards as twofold. First, the messaging to those "above" school boards, legislators and executive authorities, needs to communicate the challenges schools are facing to carry out their mandates that are seldom accompanied by corresponding resources. CSBA needs to continue to coordinate effective lobbying and clear messaging about the disparity between funding and expectations of our local public schools. Secondly, understanding of the work educators do and the role of local school boards often seems to be lacking from discussions during these polarizing times. CSBA can promote and refine best practices to promote understanding of the actual job of governing boards as well as the work our educators are engaging in on the ground every single day. Also, they can themselves engage in public education campaigns regarding the role and work of local governing boards and educators throughout the state.

Agenda Item No. 8.0

BOARD AGENDA ITEM: Resolution No. 22-23-VI In Support of Funding for County Office of Education Operated Juvenile Court and Community Schools

BOARD MEETING DATE: March 8, 2023

AGENDA ITEM SUBMITTED FOR:

X Action

 Reports/Presentation

 Information

 Public Hearing

 Other (specify)

PREPARED BY:

Maggie Nicoletti

SUBMITTED BY:

Maggie Nicoletti

PRESENTING TO BOARD:

Superintendent Tom Reusser

BACKGROUND AND SUMMARY INFORMATION:

Resolution No. 22-23-VI is presented for Board approval to support CCBE's ask of the Governor's Office and the Legislature for funding for court and community schools to be included within a COE's base grant, using a standardized funding level based on countywide factors.

**SUTTER COUNTY BOARD OF EDUCATION
SUTTER COUNTY SUPERINTENDENT OF SCHOOLS**

**Resolution in Support of Funding for County Office of Education Operated Juvenile
Court and Community Schools**

RESOLUTION NO. 22-23-VI

WHEREAS, juvenile court and community schools are operated by county offices of education to provide public education for students; and

WHEREAS, students enrolled in court and community schools need individualized academic, social-emotional learning, and career technical education courses of study; and

WHEREAS, juvenile court schools provide public education for students who are incarcerated in facilities operated by county probation departments; and

WHEREAS, community schools provide opportunities for students to prepare for post-secondary education, meet graduation requirements, college and career transition support, access quality prenatal and parenting education, and receive health and mental services; and

WHEREAS, students attending a juvenile court or community school have unique needs, including higher rates of trauma requiring mental health support; obstacles to receiving specialized supports in a comprehensive school setting; a need for specialized supports and services; credit deficiency and unfinished learning; and more; and

WHEREAS, the teachers, paraeducators, and staff at juvenile court and community schools are highly specialized, able to serve multiple grade levels, multiple subjects, use restorative practices and inclusionary practices; and

WHEREAS, students attending juvenile court and community schools are underserved by the current attendance-based funding model, known as “average daily attendance” (ADA); and

WHEREAS, juvenile court and community schools have unpredictable enrollment levels throughout a school year, while their specialized staffing costs remain consistent; and

WHEREAS, the ADA-only funding model does not support core and ongoing staffing needs and does not account for the variable enrollment and attendance of the court and community school model; and

WHEREAS, the ADA-only funding model does not account for the complexity of the realignment of the Department of Juvenile Justice affecting many counties; and

WHEREAS, an ADA-only funding model creates inequitable programs across the 58 counties.

NOW, THEREFORE BE IT RESOLVED, that the Sutter County Superintendent of Schools and the Sutter County Board of Education urge the State Legislature and Governor’s Administration to support sustainable fiscal resources for the provision of public education and college and career

transition for youth enrolled in juvenile court and community schools by establishing a funding formula that supports the provision of academic, college and career readiness, and social-emotional services.

I hereby certify that the foregoing is a true copy of the resolution adopted by the Sutter County Board of Education, in a meeting thereof held on March 8, 2023, by the following vote:

McJunkin ____; Singh ____; Lachance ____; Gill ____; Pamma ____.

Ayes: _____

Noes: _____

Absent: _____

June McJunkin, President
Sutter County Board of Education

Tom Reusser, Ex-officio Secretary
Sutter County Board of Education

Sustainable Programs Serving At-Promise Students

Summary

The at-promise students served by juvenile court and community schools often face unique barriers to academic achievement and social-emotional well-being. This proposal brings greater equity to these students by ensuring access to robust services and supports.

Background

Juvenile court schools and county community schools offer alternative education opportunities for students who face unique challenges.

- **Juvenile court schools** provide public education for students who are incarcerated in facilities operated by county probation departments.
- **Community schools** provide opportunities for students to prepare for post-secondary education, meet graduation requirements, access quality prenatal and parenting education, and receive health and services.

These schools are operated by county offices of education and are designed to support the achievement of all students through individualized academic, social-emotional, and career-technical education courses of study. Students frequently attend Juvenile court and community schools for a short period of time and ultimately return to a comprehensive school.

Despite serving our most at-promise youth, the existing funding for juvenile court and community schools is both insufficient and unpredictable. County offices fund the annual deficits in their court and community school programs by diverting general operating resources.

Because these programs operate year-round and have highly specialized staffing needs, costs are relatively fixed. But actual funding – based on average daily attendance (ADA) – is highly variable since students enter and exit the schools frequently throughout the calendar year. Attendance is based on referrals from probation departments, school districts, and families. The decline in referrals has outpaced statewide declining enrollment trends – which is positive – but it does not change the

baseline need for these important programs to continue providing an educational safety net.

Issue

For juvenile court and community schools, the current ADA-based funding model does not adequately support the unique needs of at-promise youth. The volatility and insufficiency of resources creates perennial financial uncertainty for student programs, dedicated teachers, mental health professionals, and other support staff. Additionally, juvenile court schools face new challenges serving the educational needs of students (non-graduates and graduates) who will be supported in their county of origin due to the realignment of the Department of Juvenile Justice (Ch. 337, Stats. 2020).

An attendance-based funding model also underserves juvenile court and community school students in two ways. First, funding based on ADA is designed to incentivize keeping students in a program, rather than proactively help students return to their comprehensive campuses. Second, funding based exclusively on ADA is not appropriate for specialized programs with unpredictable enrollment levels that fluctuate throughout the school year.

Solution

Funding for juvenile court and community schools should be included within a COE's base grant. A standardized funding level based on countywide factors will protect high-quality programs from annual funding disruptions by providing sufficient and predictable resources. The state should invest in our at-promise students so they gain the academic, career readiness and social-emotional skills necessary to succeed.

Contact

Derick Lennox, Senior Director, Governmental Relations and Legal Affairs, California County Superintendents: dlennox@ccsesa.org

Brianna Bruns, Director, Policy and Advocacy, California County Superintendents: bbruns@ccsesa.org

BOARD AGENDA ITEM: Approval of Second Interim Report Meeting

BOARD MEETING DATE: March 8, 2023

AGENDA ITEM SUBMITTED FOR:

- ☒ Action
☐ Reports/Presentation
☐ Information
☐ Public Hearing
☐ Other (specify)

PREPARED BY:

Business Services

SUBMITTED BY:

Nicolaas Hoogeveen

PRESENTING TO BOARD:

Nicolaas Hoogeveen

BACKGROUND AND SUMMARY INFORMATION:

The 2022-2023 Second Interim Report will be presented to the Board for approval.

Sutter County Superintendent of Schools

2022/2023
Second Interim

Presented to the Board
Wednesday, March 8, 2023



SUTTER COUNTY
SUPERINTENDENT OF SCHOOLS

2022-2023
SECOND INTERIM
FINANCIAL REPORT

MARCH 8, 2023



Mission Statement

“Service for Success”

Students~Staff~Community



SUTTER COUNTY BOARD OF EDUCATION

Gurv Pamma	Trustee Area 1	2024
June McJunkin	Trustee Area 2	2024
Kash Gill	Trustee Area 3	2026
Harjit Singh	Trustee Area 4	2026
Victoria Lachance	Trustee Area 5	2024
Tom Reusser	Ex Officio Secretary	2026

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CERTIFICATION



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

Signed: _____ Date: _____
County Superintendent or Designee

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

To the State Superintendent of Public Instruction:

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

Meeting Date: March 08, 2023 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

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

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

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

Contact person for additional information on the interim report:

Name: Nicolaas Hoogveen Telephone: 530-822-2915
Title: Director of Internal Business E-mail: NicolaasH@sutter.k12.ca.us

Criteria and Standards Review Summary

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

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

S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?	X	
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	n/a	
		• 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?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	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 first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

AVERAGE DAILY ATTENDANCE



2022-23 Second Interim Average Daily Attendance

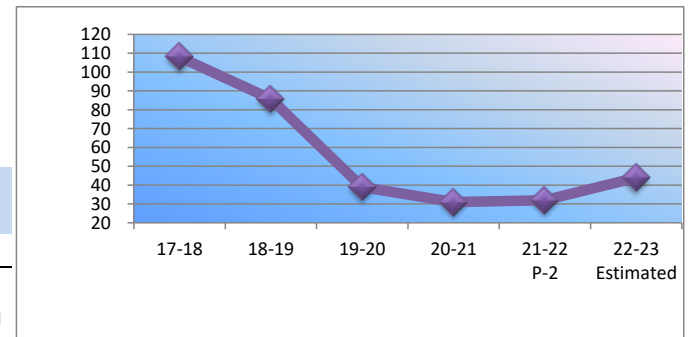
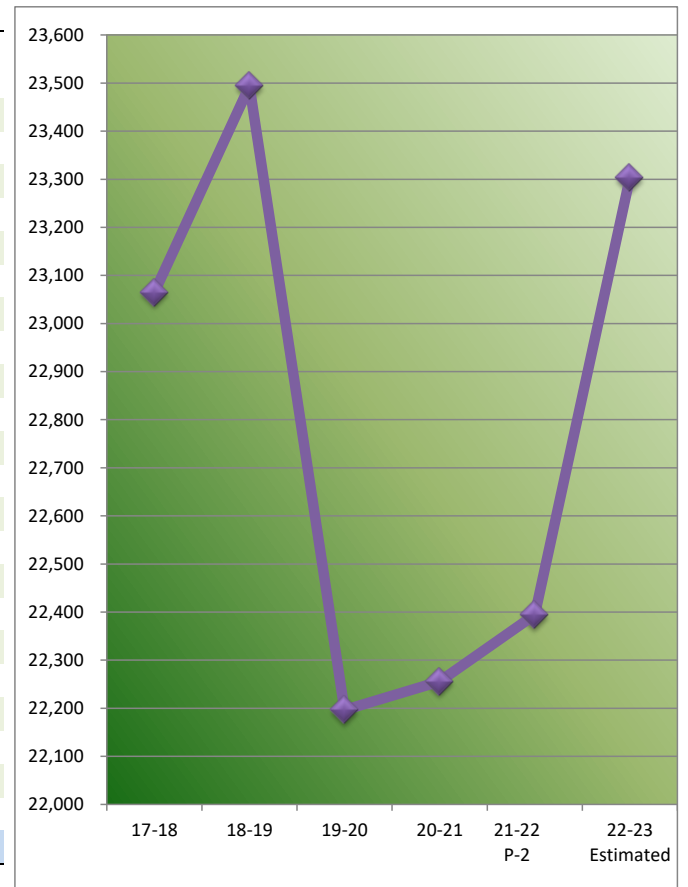
	17-18	18-19	19-20	20-21	21-22	22-23
<u>Districts</u>						
Brittan	430	435	429	429	398	418
Browns	145	133	135	135	118	117
East Nicolaus	297	287	295	296	280	289
Franklin	455	467	473	473	447	465
Live Oak Unified	1,782	1,766	1,803	1,804	1,725	1,842
Marcum Illinois	149	167	175	175	174	183
So. Sutter Charter	2,107	2,030	2,105	2,105	2,446	2,446
Meridian	65	44	54	59	67	67
CA Virtual Academy	790	833	985	985	1,445	1,333
California Prep Sutter K-7	472	-	-	-	-	-
California Prep Sutter 8-12	205	-	-	-	-	-
Nuestro	146	163	178	178	171	177
Sutter Peak Charter Academy	445	572	578	578	531	607
Pleasant Grove	178	171	161	162	155	141
Sutter Union High	737	723	774	774	748	772
Winship-Robbins	134	113	114	114	106	98
Feather River Charter School	1,657	2,710	1,092	1,092	1,792	2,338
Winship Community Charter	98	117	107	107	265	-
Yuba City Unified	11,786	11,723	11,633	11,633	10,249	10,896
AEROSTEM Charter	-	68	94	132	138	116
Twin River Charter	434	423	446	451	438	451
Yuba City Charter	246	248	274	274	261	270
<u>County Operated</u>						
Special Education	307	302	291	299	255	277
	23,065	23,494	22,196	22,256	22,394	23,303

P-2 Estimated

County Office

Alternative Education	108	86	39	31	26	29
Pathways Charter Academy					6	15
Comm.School TF	-	-	-	-	-	-
Opportunity School	-	-	-	-	-	-
	108	86	39	31	32	44

P-2 Estimated



Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	25.04	33.10	29.00	29.00	(4.10)	-12.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	25.04	33.10	29.00	29.00	(4.10)	-12.0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	263.46	254.94	276.84	276.84	21.90	9.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	263.46	254.94	276.84	276.84	21.90	9.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	288.50	288.04	305.84	305.84	17.80	6.0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
5. County Operations Grant ADA	23,084.43	23,280.11	23,303.32	23,303.32	23.21	0.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	4.40	5.00	5.00	.60	14.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	4.40	5.00	5.00	.60	14.0%
3. Charter School Funded County Program ADA						
a. County Community Schools	10.00	17.60	10.00	10.00	(7.60)	-43.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	10.00	17.60	10.00	10.00	(7.60)	-43.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	10.00	22.00	15.00	15.00	(7.00)	-32.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0.0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	10.00	22.00	15.00	15.00	(7.00)	-32.0%

FINANCIALS



General Fund Financial Assumptions

2022-23



The assumptions used and listed in this document are the most current and accurate information we have available at the time of the preparation of the Second Interim Report for the year 2022-23.

Throughout the fiscal year, we continually strive to improve the budget information. Per Education Code 16222 no later than 45 days after the Governor signs the annual budget we will make available for public review any revisions made to the budget to reflect funding made available by the budget act. The monthly report brought to the board reflects the current budget projections. We also report to the board at First Interim (December), and Second Interim (March) report periods.

This interim report is presented by major object account classification, reflecting the original adopted budget in Column "A" of SACS Form 01. Column "B" is the current Board approved operating budget. Column "C" represents the actual revenue and expenditures as of January 31, 2023. Column "D" is the projected year totals (Second Interim), and Column "E" is the difference between current adopted budget and the projected year totals. After the Board approves the interim report, the projected year totals become the adopted budget for the next reporting period.

Multi-year projections take into account EC 2575.1, which increases revenue for held harmless County Offices. However, the increased LCFF is not the full COLA, it's calculated based on our target. Adjustments for known changes to funding expenditures have also been adjusted for the future two years. There has been a significant influx of one-time dollars to address the repercussions of COVID-19 including addressing learning loss and COVID-19 testing, tracking and personal protective equipment. The County Office has worked diligently to utilize these one-time funds to provide supplemental services and have exit strategies in place for when the funding is depleted. Salary increases for step and column, updated PERS and STRS rates, and known changes are included in projections.

The County Office continues to balance the allowable uses of one-time COVID-19 while not funds creating a dependency on these funds for ongoing expenses. All fiscal options are made while maintaining the Superintendent's vision at the forefront of every decision made of:

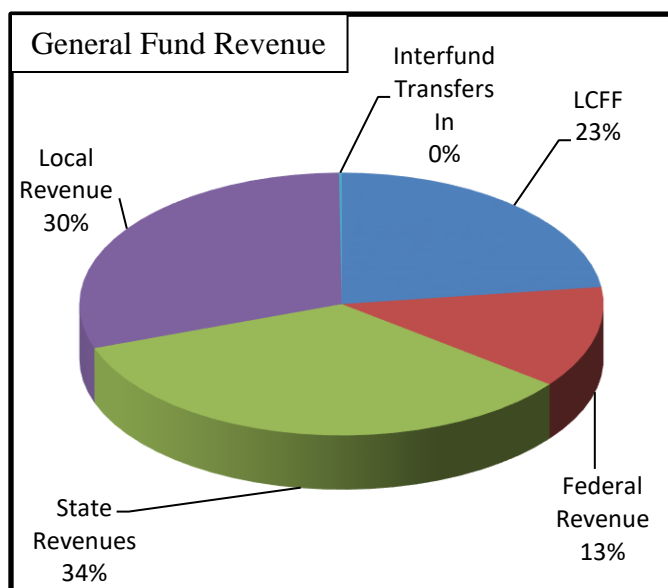
- We will always do what is in the best interest of students
- We will provide quality service and support to our school districts
- We will be a productive, visible presence within our community

The budget presented within these pages is a reflection of this vision.

General Fund Revenue

Revenue is generated by various State, Federal, and Local sources as well as transfers from other funds within the County Office.

[Lottery revenue](#) is budgeted at \$237 per average daily attendance (ADA). This amount represents \$170 of unrestricted and \$67 restricted for educational materials. This is a conservative budget based on the School Services of California Financial Projection Dartboard. Lottery is distributed to Special Education, Feather River Academy (FRA), and Pathways Charter Academy (PCA) on the prorated share to enhance the programs that generated the attendance.



[Average daily attendance \(ADA\) projections](#) are based on historical trends adjusted for any known information on the current population. For 2022-23, the projections have increased slightly countywide compared to First Interim. The County Office is projecting to see a decrease in average daily attendance at Feather River Academy (FRA) and Pathways Charter Academy compared to First Interim. Attendance at PCA is projected to be 15 ADA and 29 ADA at FRA.

[Local Control Funding Formula](#) (LCFF) is refined at each reporting period with the most current attendance data and the latest projections from the California Department of Education (CDE) and the Governor's budget. The LCFF funds consist of local property taxes, Education Protection Act (Prop 30) funds, and state aid.

LCFF revenue is projected to increase by \$465,743 (4.7%). This is the net of multiple changes. Starting with the 2022-23 year, flat funded county offices now receive the benefit of the COLA based on their target revenue. Another cause of the increase is projecting three small school districts qualifying for differentiated assistance. ADA estimates have also been revised downward compared to First Interim, with a projected decrease of 4 ADA at FRA and 7 ADA at PCA.

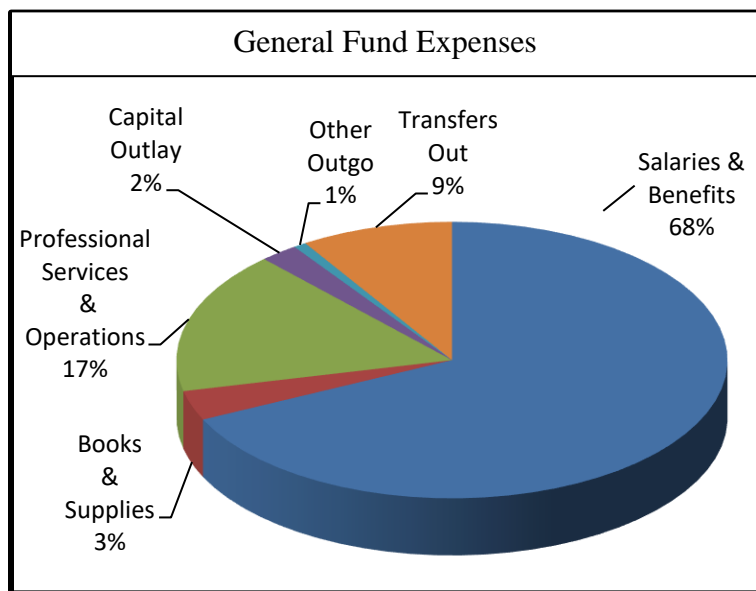
[Federal revenue](#) is projected to increase by \$328,374 (6.1%) from the First Interim budget. This change stems largely to budgeting Workforce Innovation and Opportunity Act grants within the One Stop department including the Quality Jobs, Equity, Strategy, and Training (QUEST) grant, and increased funding for the COVID-19 Workforce Development and Senate Bill 1 Pre-apprenticeship Training program grants.

Other State revenue is projected to increase by \$330,907 (2.2%). A significant portion of the increase is due to budgeting \$240K for the Universal Prekindergarten Planning and Implementation Grant. Another significant factor in the increase is budgeting \$100K of revenue within Student, Support, and Outreach for the School Health Demonstration Project.

Other Local revenues are projected to increase by \$1,671,261 (13.8%). The main contributor to the increase of revenue is due to increased excess costs billed back to the districts within the SELPA. This is largely a result of budgeting known labor settlements and projecting increased costs for units not yet settled.

Other Financing Sources – Interfund Transfers In are projected to increase by \$25,300 (46.5%). These transfers are used to move money into the General Fund. In this case, the projected transfer is for copier purchases within the Special Education department and increased lease costs within the vehicle pool.

General Fund Expenditures



As projected revenues are increasing for 2022-23, expenditures in the General Fund are also projected to increase. All of the funds received to mitigate COVID and reduce learning loss have been budgeted and are monitored to ensure alignment to the plans and spending deadlines. Budget meetings seem to be a continuous puzzle to decipher the best way to wisely use funds to best serve our students and mitigate learning loss.

Salaries and Benefits

Certificated salaries increased by \$1,228,836 (14.0%) and classified salaries increased by \$813,366 (7.0%) from the First Interim budget. The certificated increase is attributed to settlements with our certificated staff for the 2021-22 and 2022-23 year. Management also had salary increases for the 2022-23 year. Classified salaries were projected to increase, although settlements haven't

occurred. Employer paid benefits had an increase of \$558,518 (5.8%) which align with the net change of classified, certificated, and management salaries.

Supplies

The overall decrease in program budgets for books and supplies is \$45,511 (-2.7%). This decrease is mainly attributed to a reduction of supplies needed within the Expanded Learning Consortium to account for consortium member district staff time.

Services and Other Operating Expenditures

Budgets for services and other operating expenditures are projected to increase by \$98,988 (1.3%). A significant portion of this increase is budgeting for services within the Student Support and Outreach department to align with new School Health Demonstration Project funding and an increase in the Student Behavioral Health Incentive Program (SBHIP) and may be allocated to different object codes once more is known how the funds will be utilized.

Capital Outlay

The \$64,237 (6.3%) increase is due to budgeting higher costs associated with the portable replacement at Sutter Union High School compared to first interim. A rapid incident response system has been budgeted for use at Feather River Academy and Pathways Charter Academy.

Other Outgo

The decrease of \$95,592 (-17.0%) is due to previously budgeting transfers out to districts of Alternative Dispute Resolution and Learning Recovery funds that are now being transferred to Special Education using a different object code.

Other Financing Sources – Interfund Transfers Out

The decrease of \$210,599 (4.7%) is due projecting more student tuition at the Career Training Center, reducing the required transfer from the General Fund.

The Indirect Cost Rate

(ICR) for the budget year is 10.78%.

Programs will be charged a 10.78% rate unless program guidelines prohibit the rate or special arrangements for a cap have been arranged with the Superintendent. The negotiated or capped ICR for 2022-23 are as follows:

- **Special Ed.** - 2/3 of approved rate not to go below 4% or above 7%.
- **WIOA** – Not to exceed 7%.

Fund Balance

The County Office is projecting to receive \$2,366,338 less than it will expend in the budget year. While deficit spending is typically a cause for concern, this is planned and attributed to a one-time transfer of \$2.6M to Fund 40 for future facility needs.

The multi-year budget projection illustrates the benefits of the proactive approach the County has taken to ensure fiscal prudence and the benefit of the increase of LCFF funding. The unrestricted portion of the multi-year projection indicates unrestricted surplus in each of the two out years. The restricted portion of the multi-year projection displays spending prior year unspent funds for programs that were previously utilizing COVID funds. The multi-year budget projection will continue to be scrutinized with an emphasis to the restricted portion and ensuring one-time dollars are spent on one-time expenses.

A significant fiscal concern of the County Office is the ability to create a dependency on one-time COVID-19 funds and the ease for students, parents, and staff to continue to expect the purchases and additional staffing levels that the funding has allowed us to provide, even after the funds expire. The County Office has transitioned from the planning stage of utilizing COVID funds to implementing and exit strategies.

The County Office continues to take a proactive approach by scrutinizing all expenditures while maintaining a high level of service for our students, districts, and the public. The current times are filled with enormous amounts of one-time funds but long range planning is in place for when these funds expire.

**Summary Report of Revenues, Expenditures and Changes in Fund Balance
(Unrestricted and Restricted Combined)
Second Interim as of 01/31/2023**

Description	Account Codes	Budget Development	Board Approved Op Budget	Actuals to Date	Projected Year Totals	Difference (Col D - B)	% Difference
		7/1/22 (A)	10/31/22 (B)	1/31/23 (C)	1/31/23 (D)	(E)	(E/B)
A. Revenues							
1. LCFF Revenues	8010-8099	\$ 9,778,465	10,002,595	4,378,775	10,468,338	465,743	4.7%
2. Federal Revenues	8100-8299	\$ 4,895,206	5,386,725	1,380,794	5,715,099	328,374	6.1%
3. Other State Revenues	8300-8599	\$ 14,004,106	15,264,607	7,583,812	15,595,514	330,907	2.2%
4. Other local Revenues	8600-8799	\$ 12,255,528	12,153,078	3,323,221	13,824,339	1,671,261	13.8%
5. TOTAL REVENUES		\$ 40,933,305	\$ 42,807,005	\$ 16,666,602	\$ 45,603,290	2,796,285	6.5%
B. Expenditures							
1. Certificated Salaries	1000-1999	9,388,755	8,789,102	4,745,820	10,017,938	1,228,836	14.0%
2. Classified Salaries	2000-2999	11,149,653	11,674,497	6,190,735	12,487,863	813,366	7.0%
3. Employee Benefits	3000-3999	9,588,122	9,581,416	4,677,472	10,139,934	558,518	5.8%
4. Books and Supplies	4000-4999	1,075,493	1,707,497	498,004	1,661,986	(45,511)	-2.7%
5. Services, Other Operation	5000-5999	5,944,845	7,896,610	3,127,706	7,995,598	98,988	1.3%
6. Capital Outlay	6000-6999	511,989	1,015,345	373,206	1,079,582	64,237	6.3%
7. Other Outgo	7100-7299	467,846	563,133	157,657	467,541	(95,592)	-17.0%
	7400-7499	-					
8. Direct Support/Indirect	7300-7399	(116,949)	(94,389)	(27,380)	(104,566)	(10,177)	-10.8%
9. TOTAL EXPENDITURES		\$ 38,009,754	\$ 41,133,211	\$ 19,743,220	\$ 43,745,876	2,612,665	6.4%
C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses (A5-B9)							
		\$ 2,923,551	\$ 1,673,794	\$ (3,076,618)	\$ 1,857,414	\$ 183,620	11.0%
D. Other Financing Sources/Uses							
1. Transfers In	8910-8979	\$ 50,000	54,357	-	79,657	25,300	46.5%
2. Transfer Out	7610-7629	2,589,923	4,514,058	-	4,303,459	(210,599)	-4.7%
3. Contributions	8980-8999	-	-	-	-	-	0.0%
		-					
Total, Other Fin Sources/Uses		\$ (2,539,923)	\$ (4,459,701)	\$ -	\$ (4,223,802)	235,899	-5.3%
E. Net Change to Fund Balance							
		\$ 383,628	\$ (2,785,907)	\$ (3,076,618)	\$ (2,366,388)		
F. Fund Balance (Fund 01 only)							
1. Beginning Balance		\$ 16,969,611	\$ 17,820,597		\$ 17,820,597	\$ -	
2. Adjustments/Restatements		\$ -				\$ -	
Ending Balance		17,353,239	15,034,690		15,454,209	\$ 419,519	2.8%
G. Components of Ending Fund Balance							
Designated Amounts	9711-9730	\$ 10,500	\$ 10,500		\$ 10,500		
Legally Restricted	9740-9760	\$ 5,721,404	\$ 5,594,982		\$ 5,247,672		
Assigned	9780	\$ 9,591,351	\$ 7,146,845		\$ 7,793,570		
Res Economic Uncertainties	9789	\$ 2,029,984	\$ 2,282,363		\$ 2,402,467		
Unassigned/Unappropriated	9790	\$ -	\$ -				

Estimated Net Change in Fund Balance by Department 2022-23 Second Interim

	2021-22	TF-9795	2022-23	2022-23	2022-23	2022-23
	Ending Balance		Revenue	Expense	Estimated Ending Balance	Net Change

Unrestricted

COE	8,659,637.00	-	6,439,096.00	7,755,389.00	7,343,344.00	(1,316,293.00)
Special Ed.	3,922.00	-	92,209.00	92,209.00	3,922.00	-
One Stop	73,155.00	-	20,457.00	25,307.00	68,305.00	(4,850.00)
ES Administration	1,487,749.00	-	728,241.00	618,655.00	1,597,335.00	109,586.00
ES SSO	28.00	-	106,451.00	106,451.00	28.00	-
ES Shady Creek	-	-	1,763,098.00	1,763,098.00	-	-
ES TCIP	-	-	722,838.00	722,838.00	-	-
ROP	62,628.00	-	621,129.00	676,586.00	7,171.00	(55,457.00)
Alt Ed.	12,862.00	-	903,369.00	915,355.00	876.00	(11,986.00)
PCA	5,709.00	-	232,557.00	232,509.00	5,757.00	48.00
SELPA	-	-	-	-	-	-
MAA	1,240,905.00	-	1,278,405.00	1,339,511.00	1,179,799.00	(61,106.00)
	11,546,595.00	-	12,907,850.00	14,247,908.00	10,206,537.00	(1,340,058.00)

Restricted

COE	99,580.00	-	2,136,786.00	2,233,644.00	2,722.00	(96,858.00)
Special Ed.	963,638.00	-	18,318,549.00	18,431,185.00	851,002.00	(112,636.00)
One Stop	48,511.00	-	5,576,478.00	5,495,894.00	129,095.00	80,584.00
ES Administration	1,238,747.00	-	1,475,824.00	1,856,471.00	858,100.00	(380,647.00)
ES SSO	33,688.00	-	2,610,981.00	2,644,669.00	-	(33,688.00)
ES Shady Creek	3,406.00	-	55,390.00	55,390.00	3,406.00	-
ES TCIP	-	-	-	-	-	-
ROP	1,373.00	-	747,517.00	747,517.00	1,373.00	-
Alt Ed.	175,050.00	-	700,247.00	719,722.00	155,575.00	(19,475.00)
PCA	161,011.00	-	57,382.00	66,852.00	151,541.00	(9,470.00)
SELPA	3,548,998.00	-	1,095,943.00	1,550,083.00	3,094,858.00	(454,140.00)
MAA	-	-	-	-	-	-
	6,274,002.00	-	32,775,097.00	33,801,427.00	5,247,672.00	(1,026,330.00)

Totals	17,820,597.00	-	45,682,947.00	48,049,335.00	15,454,209.00	(2,366,388.00)
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2022-23
Second Interim
General Fund Projections by Department

		Sutter Co. One				Alternative					
		County Admin.	Special Education	Stop	ES	ROP	Education	PCA	SELPA	MAA	Total in Fund 01
Beginning Balance											
Prior Year Ending Bal.	9791	8,759,217	967,560	121,666	2,763,618	64,001	187,912	166,720	3,548,998	1,240,905	17,820,597
Beginning Balance Adjustments	9795	-	-	-	-	-	-	-	-	-	-
Total Beginning Balance		8,759,217	967,560	121,666	2,763,618	64,001	187,912	166,720	3,548,998	1,240,905	17,820,597
Income											
LCFF	8010-8099	8,714,213	-	-	605,973	-	247,989	238,430	661,733	-	10,468,338
Federal Revenues	8100-8299	411,403	143,183	3,474,702	555,339	-	456,369	50,401	623,702	-	5,715,099
State Revenues	8300-8599	1,078,279	893,278	146,955	1,464,510	740,017	244,954	17,579	11,009,942	-	15,595,514
Local Revenues	8600-8799	580,546	788,494	1,795,124	4,010,053	25,686	139,771	16,745	5,189,515	1,278,405	13,824,339
Total Income		10,784,441	1,824,955	5,416,781	6,635,875	765,703	1,089,083	323,155	17,484,892	1,278,405	45,603,290
Expenditures											
Salaries & Benefits	1000-3999	7,231,108	14,866,850	3,532,553	4,231,206	773,643	1,007,031	192,123	545,992	265,229	32,645,735
Books and Supplies	4000-4999	273,751	270,026	192,959	763,244	49,067	61,310	37,310	10,124	4,195	1,661,986
Services	5000-5999	1,287,436	2,116,149	1,394,536	1,739,027	321,499	364,627	55,382	544,488	172,454	7,995,598
Capital Outlay	6000-6599	889,836	53,204	-	10,000	65,793	51,270	9,479	-	-	1,079,582
Other Outgo	7100-7499	(2,772,218)	1,217,165	401,153	649,756	214,101	150,839	5,067	449,479	47,633	362,975
Total Expenditures		6,909,913	18,523,394	5,521,201	7,393,233	1,424,103	1,635,077	299,361	1,550,083	489,511	43,745,876
Interfund Transfers											
Transfers In	8910-8929	28,300	38,000	-	-	-	13,357	-	-	-	79,657
Transfers Out	7610-7629	3,079,120	-	-	374,339	-	-	-	-	850,000	4,303,459
Other: Sources	8930-8979	-	-	-	-	-	-	-	-	-	-
Other: Uses	7630-7699	-	-	-	-	-	-	-	-	-	-
Contributions	8980-8999	(2,236,859)	16,547,803	180,154	826,948	602,943	501,176	(33,216)	(16,388,949)	-	-
Total Transfers		(5,287,679)	16,585,803	180,154	452,609	602,943	514,533	(33,216)	(16,388,949)	(850,000)	(4,223,802)
Net Inc./Dec. in Fund Balance		(1,413,151)	(112,636)	75,734	(304,749)	(55,457)	(31,461)	(9,422)	(454,140)	(61,106)	(2,366,388)
Ending Fund Balance		7,346,066	854,924	197,400	2,458,869	8,544	156,451	157,298	3,094,858	1,179,799	15,454,209
Components of End. Fund Bal.											
Revolving Cash & Nonspendable EFB	9711	8,500	1,000	300	200	500	-	-	-	-	10,500
Legally Restricted Balances	9740	2,722	851,002	129,095	861,506	1,373	155,575	151,541	3,094,858	-	5,247,672
Other Designations	9780	4,930,377	3,922	68,305	1,597,363	7,171	876	5,757	-	1,179,799	7,793,570
Reserve for Economic Uncert.5%	9789	2,404,467	(1,000)	(300)	(200)	(500)	-	-	-	-	2,402,467
Unappropriated Fund Bal.		-	-	-	-	-	-	-	-	-	-

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	9,778,465.00	10,002,595.00	4,378,775.00	10,468,338.00	465,743.00	4.7%
2) Federal Revenue		8100-8299	4,895,206.00	5,386,725.00	1,380,794.43	5,715,099.00	328,374.00	6.1%
3) Other State Revenue		8300-8599	14,004,106.00	15,264,607.00	7,583,812.34	15,595,514.00	330,907.00	2.2%
4) Other Local Revenue		8600-8799	12,255,528.00	12,153,078.00	3,323,220.86	13,824,339.00	1,671,261.00	13.8%
5) TOTAL, REVENUES			40,933,305.00	42,807,005.00	16,666,602.63	45,603,290.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,388,755.00	8,789,102.00	4,745,819.96	10,017,938.00	(1,228,836.00)	-14.0%
2) Classified Salaries		2000-2999	11,149,653.00	11,674,497.00	6,190,735.05	12,487,863.00	(813,366.00)	-7.0%
3) Employee Benefits		3000-3999	9,588,122.00	9,581,416.00	4,677,472.39	10,139,934.00	(558,518.00)	-5.8%
4) Books and Supplies		4000-4999	1,075,493.00	1,707,497.00	498,004.46	1,661,986.00	45,511.00	2.7%
5) Services and Other Operating Expenditures		5000-5999	5,944,845.00	7,896,610.00	3,127,706.10	7,995,598.00	(98,988.00)	-1.3%
6) Capital Outlay		6000-6999	511,989.00	1,015,345.00	373,206.04	1,079,582.00	(64,237.00)	-6.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	467,846.00	563,133.00	157,657.48	467,541.00	95,592.00	17.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(116,949.00)	(94,389.00)	(27,380.56)	(104,566.00)	10,177.00	-10.8%
9) TOTAL, EXPENDITURES			38,009,754.00	41,133,211.00	19,743,220.92	43,745,876.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,923,551.00	1,673,794.00	(3,076,618.29)	1,857,414.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	50,000.00	54,357.00	0.00	79,657.00	25,300.00	46.5%
b) Transfers Out		7600-7629	2,589,923.00	4,514,058.00	0.00	4,303,459.00	210,599.00	4.7%
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			(2,539,923.00)	(4,459,701.00)	0.00	(4,223,802.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			383,628.00	(2,785,907.00)	(3,076,618.29)	(2,366,388.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,805,822.00	17,820,597.00		17,820,597.00	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)			15,805,822.00	17,820,597.00		17,820,597.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,805,822.00	17,820,597.00		17,820,597.00		
2) Ending Balance, June 30 (E + F1e)			16,189,450.00	15,034,690.00		15,454,209.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,500.00	10,500.00		10,500.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	5,230,745.00	5,594,982.00		5,247,672.00		
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	9,394,145.15	7,146,844.55		7,793,570.25		
COE	0000	9780	5,423,521.15					
Special Education	0000	9780	44,643.00					
One Stop	0000	9780	33,464.00					
Educational Services	0000	9780	1,324,767.00					
ROP	0000	9780	51,595.00					
MAA	0000	9780	2,384,205.00					
SELPA	0000	9780	89,666.00					
One Stop	1100	9780	34,986.00					
Alternative Education	1100	9780	7,298.00					
COE	0000	9780		4,424,303.55				
One Stop	0000	9780		33,651.00				
Educational Services	0000	9780		1,540,225.00				
ROP	0000	9780		62,628.00				
MAA	0000	9780		1,028,558.00				
Special Ed	1100	9780		3,922.00				
One Stop	1100	9780		34,986.00				
Alternative Education	1100	9780		12,862.00				
Pathways Charter	1100	9780		5,709.00				
COE	0000	9780				4,930,377.25		
One Stop	0000	9780				33,319.00		
Educational Services	0000	9780				1,597,363.00		
ROP	0000	9780				7,171.00		
MAA	0000	9780				1,179,799.00		
Special Ed	1100	9780				3,922.00		
One Stop	1100	9780				34,986.00		
Alternative Education	1100	9780				876.00		
Pathways Charter	1100	9780				5,757.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,029,983.85	2,282,363.45		2,402,466.75		
Unassigned/Unappropriated Amount		9790	(475,924.00)	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	7,211,575.00	7,209,144.00	3,817,621.00	7,537,601.00	328,457.00	4.6%
Education Protection Account State Aid - Current Year		8012	807,489.00	1,034,048.00	499,911.00	1,218,543.00	184,495.00	17.8%
State Aid - Prior Years		8019	0.00	0.00	61,243.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	15,364.00	15,364.00	0.00	15,348.00	(16.00)	-0.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8029	800.00	800.00	0.00	810.00	10.00	1.3%
County & District Taxes								
Secured Roll Taxes		8041	1,610,702.00	1,610,702.00	0.00	1,558,057.00	(52,645.00)	-3.3%
Unsecured Roll Taxes		8042	78,662.00	78,662.00	0.00	82,955.00	4,293.00	5.5%
Prior Years' Taxes		8043	1,446.00	1,446.00	0.00	1,100.00	(346.00)	-23.9%
Supplemental Taxes		8044	30,083.00	30,083.00	0.00	23,080.00	(7,003.00)	-23.3%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	8,500.00	8,500.00	New
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
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			9,756,121.00	9,980,249.00	4,378,775.00	10,445,994.00	465,745.00	4.7%
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	22,344.00	22,344.00	0.00	22,344.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	2.00	0.00	0.00	(2.00)	-100.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			9,778,465.00	10,002,595.00	4,378,775.00	10,468,338.00	465,743.00	4.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	416,531.00	423,790.00	0.00	423,790.00	0.00	0.0%
Special Education Discretionary Grants		8182	130,799.00	237,549.00	32,479.71	237,876.00	327.00	0.1%
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	56,194.00	56,194.00	0.00	56,194.00	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	103,079.00	115,106.00	66,013.02	115,106.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	13,462.00	13,359.00	3,259.00	13,359.00	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	42,120.00	45,663.00	11,729.00	46,914.00	1,251.00	2.7%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	261,719.00	267,728.00	58,689.00	267,728.00	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	3,871,302.00	4,227,336.00	1,208,624.70	4,554,132.00	326,796.00	7.7%
TOTAL, FEDERAL REVENUE			4,895,206.00	5,386,725.00	1,380,794.43	5,715,099.00	328,374.00	6.1%
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	10,426,721.00	10,905,902.00	5,921,951.00	10,737,225.00	(168,677.00)	-1.5%
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	289,872.00	289,872.00	169,888.00	289,872.00	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	36,449.00	39,751.00	39,751.00	39,751.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	76,359.00	78,208.00	2,224.94	77,735.00	(473.00)	-0.6%
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	697,256.00	740,017.00	180,696.13	740,017.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	134,736.00	134,736.00	89,868.03	134,736.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,342,713.00	3,076,121.00	1,179,433.24	3,576,178.00	500,057.00	16.3%
TOTAL, OTHER STATE REVENUE			14,004,106.00	15,264,607.00	7,583,812.34	15,595,514.00	330,907.00	2.2%
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%

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)
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	15,186.00	15,186.00	6,881.00	15,186.00	0.00	0.0%
All Other Sales		8639	66,000.00	66,000.00	17,335.51	66,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	160,000.00	160,000.00	192,520.82	160,000.00	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	2,713,172.00	3,238,736.00	811,569.48	3,373,281.00	134,545.00	4.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,917,433.00	1,826,340.00	395,188.76	1,784,667.00	(41,673.00)	-2.3%
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	3,372,813.00	3,501,867.00	1,285,744.29	3,762,455.00	260,588.00	7.4%
Tuition		8710	4,010,924.00	3,344,949.00	613,981.00	4,662,750.00	1,317,801.00	39.4%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER LOCAL REVENUE			12,255,528.00	12,153,078.00	3,323,220.86	13,824,339.00	1,671,261.00	13.8%
TOTAL, REVENUES			40,933,305.00	42,807,005.00	16,666,602.63	45,603,290.00	2,796,285.00	6.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,995,123.00	4,709,776.00	2,401,827.87	5,469,563.00	(759,787.00)	-16.1%
Certificated Pupil Support Salaries		1200	1,285,268.00	1,268,065.00	690,417.58	1,513,662.00	(245,597.00)	-19.4%
Certificated Supervisors' and Administrators' Salaries		1300	3,096,364.00	2,805,261.00	1,650,574.51	3,028,713.00	(223,452.00)	-8.0%
Other Certificated Salaries		1900	12,000.00	6,000.00	3,000.00	6,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,388,755.00	8,789,102.00	4,745,819.96	10,017,938.00	(1,228,836.00)	-14.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,819,212.00	3,317,558.00	1,517,462.33	3,388,292.00	(70,734.00)	-2.1%
Classified Support Salaries		2200	1,935,427.00	1,846,728.00	1,018,898.67	2,039,606.00	(192,878.00)	-10.4%
Classified Supervisors' and Administrators' Salaries		2300	2,854,435.00	2,934,103.00	1,718,716.61	3,155,804.00	(221,701.00)	-7.6%
Clerical, Technical and Office Salaries		2400	2,679,984.00	2,623,938.00	1,535,175.54	2,908,208.00	(284,270.00)	-10.8%
Other Classified Salaries		2900	860,595.00	952,170.00	400,481.90	995,953.00	(43,783.00)	-4.6%
TOTAL, CLASSIFIED SALARIES			11,149,653.00	11,674,497.00	6,190,735.05	12,487,863.00	(813,366.00)	-7.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,439,296.00	2,354,755.00	776,599.29	2,563,484.00	(208,729.00)	-8.9%
PERS		3201-3202	2,863,984.00	2,837,674.00	1,545,626.93	3,060,464.00	(222,790.00)	-7.9%
OASDI/Medicare/Alternative		3301-3302	1,072,754.00	1,086,027.00	581,761.22	1,182,962.00	(96,935.00)	-8.9%
Health and Welfare Benefits		3401-3402	1,818,498.00	1,764,512.00	912,393.59	1,706,821.00	57,691.00	3.3%
Unemployment Insurance		3501-3502	106,949.00	102,053.00	56,761.00	112,154.00	(10,101.00)	-9.9%
Workers' Compensation		3601-3602	353,185.00	352,748.00	190,625.27	388,613.00	(35,865.00)	-10.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	195,106.00	200,735.00	111,731.38	213,407.00	(12,672.00)	-6.3%
Other Employee Benefits		3901-3902	738,350.00	882,912.00	501,973.71	912,029.00	(29,117.00)	-3.3%
TOTAL, EMPLOYEE BENEFITS			9,588,122.00	9,581,416.00	4,677,472.39	10,139,934.00	(558,518.00)	-5.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	66,919.00	29,820.00	4,284.32	28,896.00	924.00	3.1%
Books and Other Reference Materials		4200	223,105.00	31,931.00	9,500.13	35,569.00	(3,638.00)	-11.4%
Materials and Supplies		4300	645,413.00	1,410,006.00	354,376.34	1,347,369.00	62,637.00	4.4%
Noncapitalized Equipment		4400	140,056.00	235,740.00	129,843.67	250,152.00	(14,412.00)	-6.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,075,493.00	1,707,497.00	498,004.46	1,661,986.00	45,511.00	2.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	927,660.00	1,304,908.00	337,232.59	1,337,837.00	(32,929.00)	-2.5%
Travel and Conferences		5200	282,687.00	399,261.00	146,848.93	337,521.00	61,740.00	15.5%
Dues and Memberships		5300	85,719.00	83,332.00	64,771.89	83,727.00	(395.00)	-0.5%
Insurance		5400-5450	195,040.00	260,924.00	249,461.83	258,276.00	2,648.00	1.0%
Operations and Housekeeping Services		5500	341,394.00	361,870.00	206,028.34	393,576.00	(31,706.00)	-8.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	447,040.00	445,323.00	204,567.48	438,274.00	7,049.00	1.6%
Transfers of Direct Costs		5710	0.00	0.00	(10.08)	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(410,454.00)	(409,042.00)	(100,102.14)	(394,332.00)	(14,710.00)	3.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Professional/Consulting Services and Operating Expenditures		5800	3,944,535.00	5,310,284.00	1,963,749.17	5,405,438.00	(95,154.00)	-1.8%
Communications		5900	131,224.00	139,750.00	55,158.09	135,281.00	4,469.00	3.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,944,845.00	7,896,610.00	3,127,706.10	7,995,598.00	(98,988.00)	-1.3%
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	325,768.00	543,870.00	205,753.80	577,355.00	(33,485.00)	-6.2%
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	180,000.00	295,254.00	152,202.24	316,246.00	(20,992.00)	-7.1%
Equipment Replacement		6500	6,221.00	176,221.00	15,250.00	185,981.00	(9,760.00)	-5.5%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			511,989.00	1,015,345.00	373,206.04	1,079,582.00	(64,237.00)	-6.3%
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	67,649.00	67,649.00	0.00	67,649.00	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	109,449.00	109,449.00	0.00	0.00	109,449.00	100.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	27,000.00	142,576.00	19,149.99	58,786.00	83,790.00	58.8%
All Other Transfers		7281-7283	263,748.00	243,459.00	138,507.49	341,106.00	(97,647.00)	-40.1%
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)			467,846.00	563,133.00	157,657.48	467,541.00	95,592.00	17.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								

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)
Transfers of Indirect Costs		7310	0.00	0.00	(.01)	0.00		
Transfers of Indirect Costs - Interfund		7350	(116,949.00)	(94,389.00)	(27,380.55)	(104,566.00)	10,177.00	-10.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(116,949.00)	(94,389.00)	(27,380.56)	(104,566.00)	10,177.00	-10.8%
TOTAL, EXPENDITURES			38,009,754.00	41,133,211.00	19,743,220.92	43,745,876.00	(2,612,665.00)	-6.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	50,000.00	54,357.00	0.00	79,657.00	25,300.00	46.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	54,357.00	0.00	79,657.00	25,300.00	46.5%
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	2,500.00	0.00	0.00	2,500.00	(2,500.00)	New
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	329,758.00	336,618.00	0.00	348,056.00	(11,438.00)	-3.4%
Other Authorized Interfund Transfers Out		7619	2,257,665.00	4,177,440.00	0.00	3,952,903.00	224,537.00	5.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,589,923.00	4,514,058.00	0.00	4,303,459.00	210,599.00	4.7%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	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)			(2,539,923.00)	(4,459,701.00)	0.00	(4,223,802.00)	(235,899.00)	5.3%

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	9,098,246.00	9,322,374.00	4,378,775.00	9,806,605.00	484,231.00	5.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	93,039.00	97,223.00	41,182.38	96,736.00	(487.00)	-0.5%
4) Other Local Revenue		8600-8799	3,223,807.00	3,540,644.00	1,947,650.48	3,868,468.00	327,824.00	9.3%
5) TOTAL, REVENUES			12,415,092.00	12,960,241.00	6,367,607.86	13,771,809.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,104,832.00	1,899,140.00	1,102,197.98	2,033,872.00	(134,732.00)	-7.1%
2) Classified Salaries		2000-2999	4,387,076.00	4,385,172.00	2,462,501.00	4,695,183.00	(310,011.00)	-7.1%
3) Employee Benefits		3000-3999	2,535,252.00	2,530,535.00	1,387,765.19	2,646,439.00	(115,904.00)	-4.6%
4) Books and Supplies		4000-4999	433,752.00	471,125.00	211,231.36	447,913.00	23,212.00	4.9%
5) Services and Other Operating Expenditures		5000-5999	1,795,664.00	2,191,890.00	1,523,882.91	2,021,287.00	170,603.00	7.8%
6) Capital Outlay		6000-6999	241,221.00	466,445.00	323,971.01	475,306.00	(8,861.00)	-1.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	27,000.00	27,000.00	0.00	0.00	27,000.00	100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,040,954.00)	(2,196,015.00)	(697,898.23)	(2,380,176.00)	184,161.00	-8.4%
9) TOTAL, EXPENDITURES			9,483,843.00	9,775,292.00	6,313,651.22	9,939,824.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,931,249.00	3,184,949.00	53,956.64	3,831,985.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	50,000.00	54,357.00	0.00	79,657.00	25,300.00	46.5%
b) Transfers Out		7600-7629	2,589,923.00	4,514,058.00	0.00	4,303,459.00	210,599.00	4.7%
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	(831,131.00)	(832,135.00)	0.00	(948,241.00)	(116,106.00)	14.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,371,054.00)	(5,291,836.00)	0.00	(5,172,043.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(439,805.00)	(2,106,887.00)	53,956.64	(1,340,058.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,874,434.00	11,546,595.00		11,546,595.00	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)			11,874,434.00	11,546,595.00		11,546,595.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,874,434.00	11,546,595.00		11,546,595.00		
2) Ending Balance, June 30 (E + F1e)			11,434,629.00	9,439,708.00		10,206,537.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,500.00	10,500.00		10,500.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	9,394,145.15	7,146,844.55		7,793,570.25		
COE	0000	9780	5,423,521.15					
Special Education	0000	9780	44,643.00					
One Stop	0000	9780	33,464.00					
Educational Services	0000	9780	1,324,767.00					
ROP	0000	9780	51,595.00					
MAA	0000	9780	2,384,205.00					
SELPA	0000	9780	89,666.00					
One Stop	1100	9780	34,986.00					
Alternative Education	1100	9780	7,298.00					
COE	0000	9780		4,424,303.55				
One Stop	0000	9780		33,651.00				
Educational Services	0000	9780		1,540,225.00				
ROP	0000	9780		62,628.00				
MAA	0000	9780		1,028,558.00				
Special Ed	1100	9780		3,922.00				
One Stop	1100	9780		34,986.00				
Alternative Education	1100	9780		12,862.00				
Pathways Charter	1100	9780		5,709.00				
COE	0000	9780				4,930,377.25		
One Stop	0000	9780				33,319.00		
Educational Services	0000	9780				1,597,363.00		
ROP	0000	9780				7,171.00		
MAA	0000	9780				1,179,799.00		
Special Ed	1100	9780				3,922.00		
One Stop	1100	9780				34,986.00		
Alternative Education	1100	9780				876.00		
Pathways Charter	1100	9780				5,757.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,029,983.85	2,282,363.45		2,402,466.75		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	7,211,575.00	7,209,144.00	3,817,621.00	7,537,601.00	328,457.00	4.6%
Education Protection Account State Aid - Current Year		8012	807,489.00	1,034,048.00	499,911.00	1,218,543.00	184,495.00	17.8%
State Aid - Prior Years		8019	0.00	0.00	61,243.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	15,364.00	15,364.00	0.00	15,348.00	(16.00)	-0.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8029	800.00	800.00	0.00	810.00	10.00	1.3%
County & District Taxes								
Secured Roll Taxes		8041	1,610,702.00	1,610,702.00	0.00	1,558,057.00	(52,645.00)	-3.3%
Unsecured Roll Taxes		8042	78,662.00	78,662.00	0.00	82,955.00	4,293.00	5.5%
Prior Years' Taxes		8043	1,446.00	1,446.00	0.00	1,100.00	(346.00)	-23.9%
Supplemental Taxes		8044	30,083.00	30,083.00	0.00	23,080.00	(7,003.00)	-23.3%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	8,500.00	8,500.00	New
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			9,756,121.00	9,980,249.00	4,378,775.00	10,445,994.00	465,745.00	4.7%
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	22,344.00	22,344.00	0.00	22,344.00	0.00	0.0%
Property Taxes Transfers		8097	(680,219.00)	(680,219.00)	0.00	(661,733.00)	18,486.00	-2.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			9,098,246.00	9,322,374.00	4,378,775.00	9,806,605.00	484,231.00	5.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
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	36,449.00	39,751.00	39,751.00	39,751.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	54,590.00	55,472.00	1,061.38	54,802.00	(670.00)	-1.2%
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	2,000.00	2,000.00	370.00	2,183.00	183.00	9.2%
TOTAL, OTHER STATE REVENUE			93,039.00	97,223.00	41,182.38	96,736.00	(487.00)	-0.5%
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		

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)
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	15,186.00	15,186.00	6,881.00	15,186.00	0.00	0.0%
All Other Sales		8639	66,000.00	66,000.00	17,335.51	66,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	160,000.00	160,000.00	192,520.82	160,000.00	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	1,453,046.00	1,835,136.00	811,569.48	1,852,546.00	17,410.00	0.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,500.00	2,500.00	281.22	2,500.00	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	1,420,220.00	1,361,667.00	873,089.45	1,618,851.00	257,184.00	18.9%
Tuition		8710	106,855.00	100,155.00	45,973.00	153,385.00	53,230.00	53.1%
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			3,223,807.00	3,540,644.00	1,947,650.48	3,868,468.00	327,824.00	9.3%
TOTAL, REVENUES			12,415,092.00	12,960,241.00	6,367,607.86	13,771,809.00	811,568.00	6.3%

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 SALARIES								
Certificated Teachers' Salaries		1100	281,664.00	294,256.00	162,034.42	350,230.00	(55,974.00)	-19.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	360.80	361.00	(361.00)	New
Certificated Supervisors' and Administrators' Salaries		1300	1,811,168.00	1,598,884.00	936,802.76	1,677,281.00	(78,397.00)	-4.9%
Other Certificated Salaries		1900	12,000.00	6,000.00	3,000.00	6,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,104,832.00	1,899,140.00	1,102,197.98	2,033,872.00	(134,732.00)	-7.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	700.00	4,700.00	1,570.73	10,417.00	(5,717.00)	-121.6%
Classified Support Salaries		2200	339,194.00	364,725.00	188,451.87	384,528.00	(19,803.00)	-5.4%
Classified Supervisors' and Administrators' Salaries		2300	1,941,219.00	1,947,628.00	1,122,271.97	2,048,667.00	(101,039.00)	-5.2%
Clerical, Technical and Office Salaries		2400	1,922,176.00	1,847,177.00	1,057,413.31	2,036,537.00	(189,360.00)	-10.3%
Other Classified Salaries		2900	183,787.00	220,942.00	92,793.12	215,034.00	5,908.00	2.7%
TOTAL, CLASSIFIED SALARIES			4,387,076.00	4,385,172.00	2,462,501.00	4,695,183.00	(310,011.00)	-7.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	359,969.00	336,338.00	191,410.73	359,472.00	(23,134.00)	-6.9%
PERS		3201-3202	1,117,670.00	1,101,378.00	604,920.59	1,170,933.00	(69,555.00)	-6.3%
OASDI/Medicare/Alternative		3301-3302	364,615.00	358,486.00	201,875.96	389,321.00	(30,835.00)	-8.6%
Health and Welfare Benefits		3401-3402	371,659.00	373,886.00	181,373.79	352,241.00	21,645.00	5.8%
Unemployment Insurance		3501-3502	31,935.00	31,139.00	18,091.09	33,406.00	(2,267.00)	-7.3%
Workers' Compensation		3601-3602	109,471.00	106,859.00	60,736.58	114,388.00	(7,529.00)	-7.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	63,502.00	62,645.00	36,585.60	65,070.00	(2,425.00)	-3.9%
Other Employee Benefits		3901-3902	116,431.00	159,804.00	92,770.85	161,608.00	(1,804.00)	-1.1%
TOTAL, EMPLOYEE BENEFITS			2,535,252.00	2,530,535.00	1,387,765.19	2,646,439.00	(115,904.00)	-4.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	15,000.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	191.00	276.03	1,890.00	(1,699.00)	-889.5%
Materials and Supplies		4300	347,459.00	414,964.00	184,925.88	386,160.00	28,804.00	6.9%
Noncapitalized Equipment		4400	71,293.00	55,970.00	26,029.45	59,863.00	(3,893.00)	-7.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			433,752.00	471,125.00	211,231.36	447,913.00	23,212.00	4.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	25,000.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	185,874.00	218,337.00	83,091.58	185,295.00	33,042.00	15.1%
Dues and Memberships		5300	75,213.00	72,337.00	58,686.47	73,287.00	(950.00)	-1.3%
Insurance		5400-5450	190,390.00	255,760.00	246,500.05	255,312.00	448.00	0.2%
Operations and Housekeeping Services		5500	341,394.00	361,870.00	206,028.34	393,576.00	(31,706.00)	-8.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	240,762.00	243,413.00	97,965.37	237,929.00	5,484.00	2.3%
Transfers of Direct Costs		5710	(691,584.00)	(610,395.00)	(251,076.66)	(764,664.00)	154,269.00	-25.3%
Transfers of Direct Costs - Interfund		5750	(410,454.00)	(409,042.00)	(106,102.14)	(394,332.00)	(14,710.00)	3.6%
Professional/Consulting Services and Operating Expenditures		5800	1,743,963.00	1,961,754.00	1,150,164.36	1,943,843.00	17,911.00	0.9%
Communications		5900	95,106.00	97,856.00	38,625.54	91,041.00	6,815.00	7.0%

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, SERVICES AND OTHER OPERATING EXPENDITURES			1,795,664.00	2,191,890.00	1,523,882.91	2,021,287.00	170,603.00	7.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	55,000.00	168,370.00	156,518.77	170,471.00	(2,101.00)	-1.2%
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	180,000.00	271,854.00	152,202.24	268,854.00	3,000.00	1.1%
Equipment Replacement		6500	6,221.00	26,221.00	15,250.00	35,981.00	(9,760.00)	-37.2%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			241,221.00	466,445.00	323,971.01	475,306.00	(8,861.00)	-1.9%
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	27,000.00	27,000.00	0.00	0.00	27,000.00	100.0%
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)			27,000.00	27,000.00	0.00	0.00	27,000.00	100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,924,005.00)	(2,101,626.00)	(670,517.68)	(2,275,610.00)	173,984.00	-8.3%
Transfers of Indirect Costs - Interfund		7350	(116,949.00)	(94,389.00)	(27,380.55)	(104,566.00)	10,177.00	-10.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,040,954.00)	(2,196,015.00)	(697,898.23)	(2,380,176.00)	184,161.00	-8.4%
TOTAL, EXPENDITURES			9,483,843.00	9,775,292.00	6,313,651.22	9,939,824.00	(164,532.00)	-1.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	50,000.00	54,357.00	0.00	79,657.00	25,300.00	46.5%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			50,000.00	54,357.00	0.00	79,657.00	25,300.00	46.5%
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	2,500.00	0.00	0.00	2,500.00	(2,500.00)	New
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	329,758.00	336,618.00	0.00	348,056.00	(11,438.00)	-3.4%
Other Authorized Interfund Transfers Out		7619	2,257,665.00	4,177,440.00	0.00	3,952,903.00	224,537.00	5.4%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,589,923.00	4,514,058.00	0.00	4,303,459.00	210,599.00	4.7%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(831,131.00)	(832,135.00)	0.00	(948,241.00)	(116,106.00)	14.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(831,131.00)	(832,135.00)	0.00	(948,241.00)	(116,106.00)	14.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,371,054.00)	(5,291,836.00)	0.00	(5,172,043.00)	119,793.00	-2.3%

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	680,219.00	680,221.00	0.00	661,733.00	(18,488.00)	-2.7%
2) Federal Revenue		8100-8299	4,895,206.00	5,386,725.00	1,380,794.43	5,715,099.00	328,374.00	6.1%
3) Other State Revenue		8300-8599	13,911,067.00	15,167,384.00	7,542,629.96	15,498,778.00	331,394.00	2.2%
4) Other Local Revenue		8600-8799	9,031,721.00	8,612,434.00	1,375,570.38	9,955,871.00	1,343,437.00	15.6%
5) TOTAL, REVENUES			28,518,213.00	29,846,764.00	10,298,994.77	31,831,481.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	7,283,923.00	6,889,962.00	3,643,621.98	7,984,066.00	(1,094,104.00)	-15.9%
2) Classified Salaries		2000-2999	6,762,577.00	7,289,325.00	3,728,234.05	7,792,680.00	(503,355.00)	-6.9%
3) Employee Benefits		3000-3999	7,052,870.00	7,050,881.00	3,289,707.20	7,493,495.00	(442,614.00)	-6.3%
4) Books and Supplies		4000-4999	641,741.00	1,236,372.00	286,773.10	1,214,073.00	22,299.00	1.8%
5) Services and Other Operating Expenditures		5000-5999	4,149,181.00	5,704,720.00	1,603,823.19	5,974,311.00	(269,591.00)	-4.7%
6) Capital Outlay		6000-6999	270,768.00	548,900.00	49,235.03	604,276.00	(55,376.00)	-10.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	440,846.00	536,133.00	157,657.48	467,541.00	68,592.00	12.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,924,005.00	2,101,626.00	670,517.67	2,275,610.00	(173,984.00)	-8.3%
9) TOTAL, EXPENDITURES			28,525,911.00	31,357,919.00	13,429,569.70	33,806,052.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,698.00)	(1,511,155.00)	(3,130,574.93)	(1,974,571.00)		
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	831,131.00	832,135.00	0.00	948,241.00	116,106.00	14.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			831,131.00	832,135.00	0.00	948,241.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			823,433.00	(679,020.00)	(3,130,574.93)	(1,026,330.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,931,388.00	6,274,002.00		6,274,002.00	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)			3,931,388.00	6,274,002.00		6,274,002.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,931,388.00	6,274,002.00		6,274,002.00		
2) Ending Balance, June 30 (E + F1e)			4,754,821.00	5,594,982.00		5,247,672.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	5,230,745.00	5,594,982.00		5,247,672.00		
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	(475,924.00)	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	680,219.00	680,221.00	0.00	661,733.00	(18,488.00)	-2.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	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, LCFF SOURCES			680,219.00	680,221.00	0.00	661,733.00	(18,488.00)	-2.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	416,531.00	423,790.00	0.00	423,790.00	0.00	0.0%
Special Education Discretionary Grants		8182	130,799.00	237,549.00	32,479.71	237,876.00	327.00	0.1%
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	56,194.00	56,194.00	0.00	56,194.00	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	103,079.00	115,106.00	66,013.02	115,106.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	13,462.00	13,359.00	3,259.00	13,359.00	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	42,120.00	45,663.00	11,729.00	46,914.00	1,251.00	2.7%
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	261,719.00	267,728.00	58,689.00	267,728.00	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	3,871,302.00	4,227,336.00	1,208,624.70	4,554,132.00	326,796.00	7.7%
TOTAL, FEDERAL REVENUE			4,895,206.00	5,386,725.00	1,380,794.43	5,715,099.00	328,374.00	6.1%
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	10,426,721.00	10,905,902.00	5,921,951.00	10,737,225.00	(168,677.00)	-1.5%
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	289,872.00	289,872.00	169,888.00	289,872.00	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	21,769.00	22,736.00	1,163.56	22,933.00	197.00	0.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	697,256.00	740,017.00	180,696.13	740,017.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	134,736.00	134,736.00	89,868.03	134,736.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,340,713.00	3,074,121.00	1,179,063.24	3,573,995.00	499,874.00	16.3%
TOTAL, OTHER STATE REVENUE			13,911,067.00	15,167,384.00	7,542,629.96	15,498,778.00	331,394.00	2.2%
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	1,260,126.00	1,403,600.00	0.00	1,520,735.00	117,135.00	8.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,914,933.00	1,823,840.00	394,907.54	1,782,167.00	(41,673.00)	-2.3%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,952,593.00	2,140,200.00	412,654.84	2,143,604.00	3,404.00	0.2%
Tuition		8710	3,904,069.00	3,244,794.00	568,008.00	4,509,365.00	1,264,571.00	39.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,031,721.00	8,612,434.00	1,375,570.38	9,955,871.00	1,343,437.00	15.6%
TOTAL, REVENUES			28,518,213.00	29,846,764.00	10,298,994.77	31,831,481.00	1,984,717.00	6.6%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,713,459.00	4,415,520.00	2,239,793.45	5,119,333.00	(703,813.00)	-15.9%
Certificated Pupil Support Salaries		1200	1,285,268.00	1,268,065.00	690,056.78	1,513,301.00	(245,236.00)	-19.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,285,196.00	1,206,377.00	713,771.75	1,351,432.00	(145,055.00)	-12.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			7,283,923.00	6,889,962.00	3,643,621.98	7,984,066.00	(1,094,104.00)	-15.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,818,512.00	3,312,858.00	1,515,891.60	3,377,875.00	(65,017.00)	-2.0%
Classified Support Salaries		2200	1,596,233.00	1,482,003.00	830,446.80	1,655,078.00	(173,075.00)	-11.7%
Classified Supervisors' and Administrators' Salaries		2300	913,216.00	986,475.00	596,444.64	1,107,137.00	(120,662.00)	-12.2%
Clerical, Technical and Office Salaries		2400	757,808.00	776,761.00	477,762.23	871,671.00	(94,910.00)	-12.2%
Other Classified Salaries		2900	676,808.00	731,228.00	307,688.78	780,919.00	(49,691.00)	-6.8%
TOTAL, CLASSIFIED SALARIES			6,762,577.00	7,289,325.00	3,728,234.05	7,792,680.00	(503,355.00)	-6.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,079,327.00	2,018,417.00	585,188.56	2,204,012.00	(185,595.00)	-9.2%
PERS		3201-3202	1,746,314.00	1,736,296.00	940,706.34	1,889,531.00	(153,235.00)	-8.8%
OASDI/Medicare/Alternative		3301-3302	708,139.00	727,541.00	379,885.26	793,641.00	(66,100.00)	-9.1%
Health and Welfare Benefits		3401-3402	1,446,839.00	1,390,626.00	731,019.80	1,354,580.00	36,046.00	2.6%
Unemployment Insurance		3501-3502	75,014.00	70,914.00	38,669.91	78,748.00	(7,834.00)	-11.0%
Workers' Compensation		3601-3602	243,714.00	245,889.00	129,888.69	274,225.00	(28,336.00)	-11.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	131,604.00	138,090.00	75,145.78	148,337.00	(10,247.00)	-7.4%
Other Employee Benefits		3901-3902	621,919.00	723,108.00	409,202.86	750,421.00	(27,313.00)	-3.8%
TOTAL, EMPLOYEE BENEFITS			7,052,870.00	7,050,881.00	3,289,707.20	7,493,495.00	(442,614.00)	-6.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	51,919.00	29,820.00	4,284.32	28,896.00	924.00	3.1%
Books and Other Reference Materials		4200	223,105.00	31,740.00	9,224.10	33,679.00	(1,939.00)	-6.1%
Materials and Supplies		4300	297,954.00	995,042.00	169,450.46	961,209.00	33,833.00	3.4%
Noncapitalized Equipment		4400	68,763.00	179,770.00	103,814.22	190,289.00	(10,519.00)	-5.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			641,741.00	1,236,372.00	286,773.10	1,214,073.00	22,299.00	1.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	902,660.00	1,304,908.00	337,232.59	1,337,837.00	(32,929.00)	-2.5%
Travel and Conferences		5200	96,813.00	180,924.00	63,757.35	152,226.00	28,698.00	15.9%
Dues and Memberships		5300	10,506.00	10,995.00	6,085.42	10,440.00	555.00	5.0%
Insurance		5400-5450	4,650.00	5,164.00	2,961.78	2,964.00	2,200.00	42.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	206,278.00	201,910.00	106,602.11	200,345.00	1,565.00	0.8%
Transfers of Direct Costs		5710	691,584.00	610,395.00	251,066.58	764,664.00	(154,269.00)	-25.3%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	6,000.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,200,572.00	3,348,530.00	813,584.81	3,461,595.00	(113,065.00)	-3.4%
Communications		5900	36,118.00	41,894.00	16,532.55	44,240.00	(2,346.00)	-5.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,149,181.00	5,704,720.00	1,603,823.19	5,974,311.00	(269,591.00)	-4.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	270,768.00	375,500.00	49,235.03	406,884.00	(31,384.00)	-8.4%
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	23,400.00	0.00	47,392.00	(23,992.00)	-102.5%
Equipment Replacement		6500	0.00	150,000.00	0.00	150,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			270,768.00	548,900.00	49,235.03	604,276.00	(55,376.00)	-10.1%
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	67,649.00	67,649.00	0.00	67,649.00	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	109,449.00	109,449.00	0.00	0.00	109,449.00	100.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	115,576.00	19,149.99	58,786.00	56,790.00	49.1%
All Other Transfers		7281-7283	263,748.00	243,459.00	138,507.49	341,106.00	(97,647.00)	-40.1%
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)			440,846.00	536,133.00	157,657.48	467,541.00	68,592.00	12.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,924,005.00	2,101,626.00	670,517.67	2,275,610.00	(173,984.00)	-8.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,924,005.00	2,101,626.00	670,517.67	2,275,610.00	(173,984.00)	-8.3%
TOTAL, EXPENDITURES			28,525,911.00	31,357,919.00	13,429,569.70	33,806,052.00	(2,448,133.00)	-7.8%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	831,131.00	832,135.00	0.00	948,241.00	116,106.00	14.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			831,131.00	832,135.00	0.00	948,241.00	116,106.00	14.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			831,131.00	832,135.00	0.00	948,241.00	(116,106.00)	-14.0%

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		23,303.32	(1.17%)	23,030.32	0.00%	23,030.32
(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	10,468,338.00	7.77%	11,281,569.00	4.62%	11,802,258.00
2. Federal Revenues	8100-8299	5,715,099.00	(18.32%)	4,667,867.00	0.00%	4,667,867.00
3. Other State Revenues	8300-8599	15,595,514.00	(2.78%)	15,161,302.00	0.00%	15,161,302.00
4. Other Local Revenues	8600-8799	13,824,339.00	5.55%	14,591,024.00	1.60%	14,825,114.00
5. Other Financing Sources						
a. Transfers In	8900-8929	79,657.00	0.00%	79,657.00	0.00%	79,657.00
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)		45,682,947.00	.22%	45,781,419.00	1.65%	46,536,198.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,017,938.00		9,882,920.00
b. Step & Column Adjustment				150,269.00		148,244.00
c. Cost-of-Living Adjustment				(285,287.00)		71,659.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,017,938.00	(1.35%)	9,882,920.00	2.23%	10,102,823.00
2. Classified Salaries						
a. Base Salaries				12,487,863.00		12,483,001.00
b. Step & Column Adjustment				187,318.00		187,245.00
c. Cost-of-Living Adjustment				(192,180.00)		46,378.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,487,863.00	(.04%)	12,483,001.00	1.87%	12,716,624.00
3. Employee Benefits	3000-3999	10,139,934.00	2.43%	10,386,198.00	3.49%	10,749,170.00
4. Books and Supplies	4000-4999	1,661,986.00	15.76%	1,923,987.00	1.62%	1,955,136.00
5. Services and Other Operating Expenditures	5000-5999	7,995,598.00	5.17%	8,409,025.00	.85%	8,480,230.00
6. Capital Outlay	6000-6999	1,079,582.00	(52.16%)	516,482.00	0.00%	516,482.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	467,541.00	0.00%	467,541.00	0.00%	467,541.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(104,566.00)	0.00%	(104,566.00)	(100.00%)	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,303,459.00	(60.42%)	1,703,459.00	0.00%	1,703,459.00
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)		48,049,335.00	(4.96%)	45,668,047.00	2.24%	46,691,465.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,366,388.00)		113,372.00		(155,267.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		17,820,597.00		15,454,209.00		15,567,581.00
2. Ending Fund Balance (Sum lines C and D1)		15,454,209.00		15,567,581.00		15,412,314.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	10,500.00		10,500.00		10,500.00
b. Restricted	9740	5,247,672.00		3,608,275.00		1,487,359.00
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 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
d. Assigned	9780	7,793,570.25		9,665,404.00		11,579,882.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,402,466.75		2,283,402.00		2,334,573.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		15,454,209.00		15,567,581.00		15,412,314.00
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	2,402,466.75		2,283,402.00		2,334,573.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	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)		2,402,466.75		2,283,402.00		2,334,573.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.13%		4.09%		4.11%
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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
Sutter County 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)		10,133,375.00		10,133,375.00		10,133,375.00
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)		58,182,710.00		55,801,422.00		56,824,840.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		48,049,335.00		45,668,047.00		46,691,465.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		10,133,375.00		10,133,375.00		10,133,375.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		58,182,710.00		55,801,422.00		56,824,840.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,745,481.30		1,674,042.66		1,704,745.20
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		664,000.00		664,000.00		664,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,745,481.30		1,674,042.66		1,704,745.20
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		23,303.32	(1.17%)	23,030.32	0.00%	23,030.32
(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	9,806,605.00	8.29%	10,619,836.00	4.90%	11,140,525.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	96,736.00	0.00%	96,736.00	0.00%	96,736.00
4. Other Local Revenues	8600-8799	3,868,468.00	.18%	3,875,616.00	.18%	3,882,764.00
5. Other Financing Sources						
a. Transfers In	8900-8929	79,657.00	0.00%	79,657.00	0.00%	79,657.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	0.00
c. Contributions	8980-8999	(948,241.00)	.62%	(954,115.00)	0.00%	(954,115.00)
6. Total (Sum lines A1 thru A5c)		12,903,225.00	6.31%	13,717,730.00	3.85%	14,245,567.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,033,872.00		2,000,529.00
b. Step & Column Adjustment				30,508.00		30,008.00
c. Cost-of-Living Adjustment				(63,851.00)		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,033,872.00	(1.64%)	2,000,529.00	1.50%	2,030,537.00
2. Classified Salaries						
a. Base Salaries				4,695,183.00		4,779,979.00
b. Step & Column Adjustment				70,428.00		71,700.00
c. Cost-of-Living Adjustment				14,368.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,695,183.00	1.81%	4,779,979.00	1.50%	4,851,679.00
3. Employee Benefits	3000-3999	2,646,439.00	4.35%	2,761,687.00	3.43%	2,856,481.00
4. Books and Supplies	4000-4999	447,913.00	2.96%	461,168.00	2.77%	473,942.00
5. Services and Other Operating Expenditures	5000-5999	2,021,287.00	12.00%	2,263,885.00	3.09%	2,333,940.00
6. Capital Outlay	6000-6999	475,306.00	(10.88%)	423,600.00	0.00%	423,600.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,380,176.00)	2.07%	(2,429,346.00)	(1.47%)	(2,393,720.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,303,459.00	(60.42%)	1,703,459.00	0.00%	1,703,459.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		14,243,283.00	(16.00%)	11,964,961.00	2.63%	12,279,918.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,340,058.00)		1,752,769.00		1,965,649.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		11,546,595.00		10,206,537.00		11,959,306.00
2. Ending Fund Balance (Sum lines C and D1)		10,206,537.00		11,959,306.00		13,924,955.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	10,500.00		10,500.00		10,500.00
b. Restricted	9740					
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 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
d. Assigned	9780	7,793,570.25		9,665,404.00		11,579,882.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,402,466.75		2,283,402.00		2,334,573.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,206,537.00		11,959,306.00		13,924,955.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,402,466.75		2,283,402.00		2,334,573.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		2,402,466.75		2,283,402.00		2,334,573.00
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.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	661,733.00	0.00%	661,733.00	0.00%	661,733.00
2. Federal Revenues	8100-8299	5,715,099.00	(18.32%)	4,667,867.00	0.00%	4,667,867.00
3. Other State Revenues	8300-8599	15,498,778.00	(2.80%)	15,064,566.00	0.00%	15,064,566.00
4. Other Local Revenues	8600-8799	9,955,871.00	7.63%	10,715,408.00	2.12%	10,942,350.00
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	948,241.00	.62%	954,115.00	0.00%	954,115.00
6. Total (Sum lines A1 thru A5c)		32,779,722.00	(2.18%)	32,063,689.00	.71%	32,290,631.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				7,984,066.00		7,882,391.00
b. Step & Column Adjustment				119,761.00		118,236.00
c. Cost-of-Living Adjustment				(221,436.00)		71,659.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,984,066.00	(1.27%)	7,882,391.00	2.41%	8,072,286.00
2. Classified Salaries						
a. Base Salaries				7,792,680.00		7,703,022.00
b. Step & Column Adjustment				116,890.00		115,545.00
c. Cost-of-Living Adjustment				(206,548.00)		46,378.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,792,680.00	(1.15%)	7,703,022.00	2.10%	7,864,945.00
3. Employee Benefits	3000-3999	7,493,495.00	1.75%	7,624,511.00	3.52%	7,892,689.00
4. Books and Supplies	4000-4999	1,214,073.00	20.49%	1,462,819.00	1.26%	1,481,194.00
5. Services and Other Operating Expenditures	5000-5999	5,974,311.00	2.86%	6,145,140.00	.02%	6,146,290.00
6. Capital Outlay	6000-6999	604,276.00	(84.63%)	92,882.00	0.00%	92,882.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	467,541.00	0.00%	467,541.00	0.00%	467,541.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,275,610.00	2.16%	2,324,780.00	2.97%	2,393,720.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		33,806,052.00	(.30%)	33,703,086.00	2.10%	34,411,547.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,026,330.00)		(1,639,397.00)		(2,120,916.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		6,274,002.00		5,247,672.00		3,608,275.00
2. Ending Fund Balance (Sum lines C and D1)		5,247,672.00		3,608,275.00		1,487,359.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	5,247,672.00		3,608,275.00		1,487,359.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
d. Assigned	9780					
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)		5,247,672.00		3,608,275.00		1,487,359.00
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.						

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October									
A. BEGINNING CASH			13,597,814.00	13,057,079.00	13,548,138.00	13,329,642.00	14,746,706.00	22,284,182.00	21,247,250.00	24,363,480.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		347,058.00	408,301.00	874,657.00	624,701.00	624,701.00	0.00	1,499,357.00	678,384.00
Property Taxes	8020-8079		0.00	131.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		66,940.00	169,835.00	191,501.00	232,317.00	191,636.00	262,759.00	265,805.00	374,925.00
Other State Revenue	8300-8599		619,497.00	937,270.00	1,265,099.00	1,115,098.00	1,415,581.00	(484,962.00)	2,716,230.00	1,213,348.00
Other Local Revenue	8600-8799		49,857.00	114,937.00	279,599.00	1,373,886.00	355,132.00	842,044.00	125,299.00	1,957,593.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			1,083,352.00	1,630,474.00	2,610,856.00	3,346,002.00	2,587,050.00	619,841.00	4,606,691.00	4,224,250.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		285,076.00	714,168.00	708,821.00	715,008.00	730,471.00	811,346.00	780,930.00	834,056.00
Classified Salaries	2000-2999		586,391.00	910,914.00	914,018.00	933,573.00	968,262.00	939,382.00	938,195.00	1,035,320.00
Employee Benefits	3000-3999		342,113.00	693,602.00	712,630.00	721,198.00	735,691.00	736,341.00	735,897.00	768,241.00
Books and Supplies	4000-4999		8,667.00	119,303.00	90,707.00	91,846.00	48,907.00	73,637.00	64,938.00	113,391.00
Services	5000-5999		709,706.00	241,864.00	549,357.00	351,858.00	393,774.00	414,134.00	490,595.00	576,544.00
Capital Outlay	6000-6599		0.00	89,867.00	15,250.00	281,964.00	6,500.00	6,035.00	(26,410.00)	80,827.00
Other Outgo	7000-7499		(3,858.00)	(1,714.00)	129,823.00	3,773.00	(1,160.00)	7,787.00	1,788.00	14,129.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,928,095.00	2,768,004.00	3,120,606.00	3,099,220.00	2,882,445.00	2,988,662.00	2,985,933.00	3,422,508.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	5,729,352.00	1,306,139.00	1,969,801.00	603,656.00	1,069,891.00	53,007.00	343,062.00	913,394.00	81,809.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		5,729,352.00	1,306,139.00	1,969,801.00	603,656.00	1,069,891.00	53,007.00	343,062.00	913,394.00	81,809.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	1,506,570.00	1,002,131.00	341,212.00	312,402.00	(100,391.00)	(7,779,864.00)	(988,827.00)	(582,078.00)	64,245.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		1,506,570.00	1,002,131.00	341,212.00	312,402.00	(100,391.00)	(7,779,864.00)	(988,827.00)	(582,078.00)	64,245.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		4,222,782.00	304,008.00	1,628,589.00	291,254.00	1,170,282.00	7,832,871.00	1,331,889.00	1,495,472.00	17,564.00
E. NET INCREASE/DECREASE (B - C + D)			(540,735.00)	491,059.00	(218,496.00)	1,417,064.00	7,537,476.00	(1,036,932.00)	3,116,230.00	819,306.00
F. ENDING CASH (A + E)			13,057,079.00	13,548,138.00	13,329,642.00	14,746,706.00	22,284,182.00	21,247,250.00	24,363,480.00	25,182,786.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October								
A. BEGINNING CASH		25,182,786.00	24,009,683.00	23,366,218.00	23,254,102.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	983,020.00	678,384.00	678,384.00	1,359,197.00	0.00		8,756,144.00	8,756,144.00
Property Taxes	8020-8079	49,702.00	10,846.00	571,310.00	1,057,861.00			1,689,850.00	1,689,850.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	22,344.00			22,344.00	22,344.00
Federal Revenue	8100-8299	375,402.00	390,596.00	451,602.00	2,741,780.00			5,715,098.00	5,715,099.00
Other State Revenue	8300-8599	379,088.00	799,493.00	952,498.00	4,667,275.00			15,595,515.00	15,595,514.00
Other Local Revenue	8600-8799	691,869.00	1,907,918.00	698,413.00	5,427,792.00			13,824,339.00	13,824,339.00
Interfund Transfers In	8910-8929	0.00	(1,767.00)	3,535.00	77,890.00			79,658.00	79,657.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		2,479,081.00	3,785,470.00	3,355,742.00	15,354,139.00	0.00	0.00	45,682,948.00	45,682,947.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	890,032.00	866,259.00	844,159.00	1,837,612.00	0.00		10,017,938.00	10,017,938.00
Classified Salaries	2000-2999	1,084,090.00	1,077,588.00	1,100,167.00	1,999,964.00			12,487,864.00	12,487,863.00
Employee Benefits	3000-3999	792,251.00	780,856.00	787,544.00	2,333,570.00			10,139,934.00	10,139,934.00
Books and Supplies	4000-4999	135,630.00	142,445.00	109,850.00	662,665.00			1,661,986.00	1,661,986.00
Services	5000-5999	626,839.00	422,950.00	485,569.00	2,732,408.00			7,995,598.00	7,995,598.00
Capital Outlay	6000-6599	46,714.00	69,407.00	10,124.00	499,304.00			1,079,582.00	1,079,582.00
Other Outgo	7000-7499	9,378.00	9,121.00	9,920.00	183,989.00			362,976.00	362,975.00
Interfund Transfers Out	7600-7629	0.00	1,079,047.00	0.00	3,224,412.00			4,303,459.00	4,303,459.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		3,584,934.00	4,447,673.00	3,347,333.00	13,473,924.00	0.00	0.00	48,049,337.00	48,049,335.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	34,623.00	29,923.00	(9,136.00)	(8,445,485.00)	5,584,021.00		3,534,705.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		34,623.00	29,923.00	(9,136.00)	(8,445,485.00)	5,584,021.00	0.00	3,534,705.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							(6,943,558.00)	
Due To Other Funds	9610	101,873.00	11,185.00	111,389.00	(2,338,260.00)	2,901,425.00		0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		101,873.00	11,185.00	111,389.00	(2,338,260.00)	2,901,425.00	0.00	(6,943,558.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(67,250.00)	18,738.00	(120,525.00)	(6,107,225.00)	2,682,596.00	0.00	10,478,263.00	
E. NET INCREASE/DECREASE (B - C + D)		(1,173,103.00)	(643,465.00)	(112,116.00)	(4,227,010.00)	2,682,596.00	0.00	8,111,874.00	(2,366,388.00)
F. ENDING CASH (A + E)		24,009,683.00	23,366,218.00	23,254,102.00	19,027,092.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								21,709,688.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			19,027,092.00	15,315,736.00	10,110,146.00	10,815,690.00	7,073,490.00	6,253,643.00	4,961,841.00	6,940,059.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		345,008.00	345,008.00	822,886.00	621,014.00	621,014.00	822,886.00	621,014.00	621,014.00
Property Taxes	8020-8079		0.00	131.00	0.00	0.00	0.00	49,702.00	932,884.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	16.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		50,272.00	161,820.00	537,798.00	224,120.00	268,300.00	306,609.00	378,129.00	306,224.00
Other State Revenue	8300-8599		1,250,298.00	1,065,064.00	2,121,625.00	305,194.00	1,471,782.00	1,127,549.00	1,344,788.00	1,179,566.00
Other Local Revenue	8600-8799		126,516.00	67,567.00	190,232.00	675,061.00	192,368.00	257,176.00	1,867,751.00	2,066,160.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,772,094.00	1,639,590.00	3,672,557.00	1,825,389.00	2,553,464.00	2,563,922.00	5,144,566.00	4,172,964.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		294,424.00	801,847.00	813,534.00	808,114.00	928,350.00	924,773.00	804,740.00	822,815.00
Classified Salaries	2000-2999		607,568.00	1,008,548.00	992,458.00	1,025,239.00	1,013,255.00	1,110,792.00	1,138,735.00	1,034,917.00
Employee Benefits	3000-3999		753,646.00	766,808.00	762,149.00	768,589.00	803,564.00	814,401.00	823,108.00	786,899.00
Books and Supplies	4000-4999		47,011.00	142,579.00	171,577.00	144,573.00	177,593.00	242,424.00	121,617.00	131,266.00
Services	5000-5999		839,490.00	710,963.00	533,194.00	924,516.00	582,001.00	910,584.00	602,434.00	606,355.00
Capital Outlay	6000-6599		0.00	257.00	8,305.00	34,890.00	76,056.00	11,781.00	47,421.00	38,669.00
Other Outgo	7000-7499		(1,637.00)	13,237.00	53,440.00	60,683.00	(3,668.00)	(1,111.00)	(1,340.00)	14,129.00
Interfund Transfers Out	7600-7629		70,979.00	76,894.00	0.00	0.00	0.00	0.00	0.00	0.00

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			2,611,481.00	3,521,133.00	3,334,657.00	3,766,604.00	3,577,151.00	4,013,644.00	3,536,715.00	3,435,050.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	7,778,668.00	2,731,946.00	2,713,128.00	379,031.00	638,257.00	618,310.00	197,135.00	126,471.00	111,072.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		7,778,668.00	2,731,946.00	2,713,128.00	379,031.00	638,257.00	618,310.00	197,135.00	126,471.00	111,072.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	11,351,553.00	5,603,915.00	6,037,175.00	11,387.00	2,439,242.00	414,470.00	39,215.00	(243,896.00)	484,069.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		11,351,553.00	5,603,915.00	6,037,175.00	11,387.00	2,439,242.00	414,470.00	39,215.00	(243,896.00)	484,069.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(3,572,885.00)	(2,871,969.00)	(3,324,047.00)	367,644.00	(1,800,985.00)	203,840.00	157,920.00	370,367.00	(372,997.00)
E. NET INCREASE/DECREASE (B - C + D)			(3,711,356.00)	(5,205,590.00)	705,544.00	(3,742,200.00)	(819,847.00)	(1,291,802.00)	1,978,218.00	364,917.00
F. ENDING CASH (A + E)			15,315,736.00	10,110,146.00	10,815,690.00	7,073,490.00	6,253,643.00	4,961,841.00	6,940,059.00	7,304,976.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		7,304,976.00	5,241,193.00	5,126,880.00	4,111,228.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	822,886.00	621,014.00	621,014.00	2,684,619.00			9,569,377.00	
Property Taxes	8020-8079	49,702.00	10,846.00	571,310.00	75,276.00			1,689,851.00	
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	22,328.00			22,344.00	
Federal Revenue	8100-8299	306,614.00	319,024.00	368,851.00	1,440,107.00			4,667,868.00	
Other State Revenue	8300-8599	368,533.00	777,233.00	925,978.00	3,223,692.00			15,161,302.00	
Other Local Revenue	8600-8799	730,239.00	2,013,730.00	737,146.00	5,667,080.00			14,591,026.00	
Interfund Transfers In	8910-8929	0.00	(1,767.00)	3,535.00	77,890.00			79,658.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		2,277,974.00	3,740,080.00	3,227,834.00	13,190,992.00	0.00	0.00	45,781,426.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	878,036.00	854,584.00	832,782.00	1,118,919.00			9,882,918.00	
Classified Salaries	2000-2999	1,083,668.00	1,077,168.00	1,099,738.00	1,290,916.00			12,483,002.00	
Employee Benefits	3000-3999	811,492.00	799,820.00	806,670.00	1,689,052.00			10,386,198.00	
Books and Supplies	4000-4999	157,012.00	164,900.00	127,167.00	296,269.00			1,923,988.00	
Services	5000-5999	659,251.00	444,819.00	510,677.00	1,084,742.00			8,409,026.00	
Capital Outlay	6000-6599	22,348.00	33,205.00	4,844.00	238,706.00			516,482.00	
Other Outgo	7000-7499	9,378.00	9,121.00	9,920.00	200,824.00			362,976.00	
Interfund Transfers Out	7600-7629	0.00	427,124.00	0.00	1,128,461.00			1,703,458.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		3,621,185.00	3,810,741.00	3,391,798.00	7,047,889.00	0.00	0.00	45,668,048.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	47,007.00	40,626.00	(12,404.00)	(11,466,327.00)	5,366,280.00		1,490,532.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		47,007.00	40,626.00	(12,404.00)	(11,466,327.00)	5,366,280.00	0.00	1,490,532.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	767,579.00	84,278.00	839,284.00	(17,618,082.00)	3,768,320.00		2,626,956.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		767,579.00	84,278.00	839,284.00	(17,618,082.00)	3,768,320.00	0.00	2,626,956.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(720,572.00)	(43,652.00)	(851,688.00)	6,151,755.00	1,597,960.00	0.00	(1,136,424.00)	
E. NET INCREASE/DECREASE (B - C + D)		(2,063,783.00)	(114,313.00)	(1,015,652.00)	12,294,858.00	1,597,960.00	0.00	(1,023,046.00)	0.00
F. ENDING CASH (A + E)		5,241,193.00	5,126,880.00	4,111,228.00	16,406,086.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								18,004,046.00	

OTHER FUNDS



Significant Changes to Other Funds

Fund 10 - SELPA Pass Through

No significant changes.

Fund 11 - Adult Education

Increase in salary and benefits is the result of budgeting known settlements or projecting increased classified employee costs.

Fund 12 - Child Development

No significant changes.

Fund 13 - Cafeteria

Increase in classified salaries due to projected staffing settlements. Transfer in also increased in alignment of increased costs.

Fund 17 – Special Reserve- Non-Capital

Transfers out increased for copier purchases within the Special Education department to be purchased out of the General Fund.

Fund 40 – Special Reserve- Capital Projects

No significant changes.

Fund 63 – Enterprise Fund

- Shady Creek – Increase in salary and benefits is the result of budgeting known settlements or projecting increased classified employee costs. Transfers in also increased to align to expenditure adjustments.
- Career Training Center – Reduce cosmetology revenue, hourly teacher projections and supplies to align with updated starting date. Increase services budget for utility estimates.

Fund 67 – OPEB

No significant changes.

Second Interim 2022-23 Other Funds Projections

		FUND 10 SELPA Pass-thru to Districts	FUND 11 Adult Education	FUND 12 Child Development	FUND 13 Child Nutrition	FUND 17 Special Reserve Non Cap.	FUND 40 Special Reserve Cap. Outlay	FUND 63 Shady Creek Enterprise Fund	FUND 64 Career Training Center	FUND 67 Self Insurance	Total in Funds
Beginning Balance											-
Prior Year Ending Bal.	9791	(10,800.00)	80,796.00	(2,264.00)	-	1,210,040.00	6,186,999.00	(4,770.00)	7,945.00	4,710,775.00	12,178,721.00
Income											
LCFF	8010-8099	-	-	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299	4,373,715.00	358,095.00	53,117.00	60,000.00	-	-	-	-	-	4,844,927.00
State Revenues	8300-8599	5,759,660.00	3,694,601.00	6,825.00	6,000.00	-	-	36,768.00	-	-	9,503,854.00
Local Revenues	8600-8799	10,800.00	12,197.00	2,264.00	-	10,000.00	25,000.00	388,738.00	860,429.00	460,000.00	1,769,428.00
Total Income		10,144,175.00	4,064,893.00	62,206.00	66,000.00	10,000.00	25,000.00	425,506.00	860,429.00	460,000.00	16,118,209.00
Expenditures											
Certificated Salaries	1000-1999	-	546,580.00	-	-	-	-	-	350,417.00	-	896,997.00
Classified Salaries	2000-2999	-	309,540.00	-	129,106.00	-	-	184,578.00	278,157.00	-	901,381.00
Employee Benefits	3000-3999	-	345,639.00	-	61,680.00	-	-	116,106.00	236,967.00	-	760,392.00
Books and Supplies	4000-4999	-	75,144.00	-	200,000.00	-	-	105,889.00	229,637.00	-	610,670.00
Services	5000-5999	-	366,439.00	57,942.00	2,243.00	-	-	45,216.00	700,855.00	410,000.00	1,582,695.00
Capital Outlay	6000-6599	-	-	-	-	-	8,811,999.00	-	-	-	8,811,999.00
Other Outgo	7100-7499	10,133,375.00	2,815,344.00	2,000.00	21,027.00	-	-	-	-	-	12,971,746.00
Total Expenditures		10,133,375.00	4,458,686.00	59,942.00	414,056.00	-	8,811,999.00	451,789.00	1,796,033.00	410,000.00	26,535,880.00
Interfund Transfers											
Transfers In	8910-8929	-	391,016.00	-	348,056.00	2,500.00	2,600,000.00	26,283.00	935,604.00	-	4,303,459.00
Transfers Out	7610-7629	-	-	-	-	79,657.00	-	-	-	-	79,657.00
	8930-8999	-	-	-	-	-	-	-	-	-	-
All Other Contrib. to Rest.	7630-7699	-	-	-	-	-	-	-	-	-	-
Total Transfers		-	391,016.00	-	348,056.00	(77,157.00)	2,600,000.00	26,283.00	935,604.00	-	4,223,802.00
Net Inc./Dec. in Fund Balance		10,800.00	(2,777.00)	2,264.00	-	(67,157.00)	(6,186,999.00)	-	-	50,000.00	(6,193,869.00)
Ending Fund Balance		-	78,019.00	-	-	1,142,883.00	-	(4,770.00)	7,945.00	4,760,775.00	5,984,852.00

FUND 10 - SELPA Pass Through



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	3,590,126.00	4,373,718.00	73,944.00	4,373,715.00	(3.00)	0.0%
3) Other State Revenue		8300-8599	5,671,629.00	5,592,644.00	2,971,099.00	5,759,660.00	167,016.00	3.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	10,800.00	10,800.00	New
5) TOTAL, REVENUES			9,261,755.00	9,966,362.00	3,045,043.00	10,144,175.00		
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		9,261,755.00	9,966,362.00	3,045,043.00	10,133,375.00	(167,013.00)	-1.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,261,755.00	9,966,362.00	3,045,043.00	10,133,375.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	10,800.00		
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	10,800.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	(10,800.00)		(10,800.00)	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	(10,800.00)		(10,800.00)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	(10,800.00)		(10,800.00)		
2) Ending Balance, June 30 (E + F1e)			0.00	(10,800.00)		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	(10,800.00)		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	3,590,126.00	4,373,718.00	73,944.00	4,373,715.00	(3.00)	0.0%
TOTAL, FEDERAL REVENUE			3,590,126.00	4,373,718.00	73,944.00	4,373,715.00	(3.00)	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	4,721,234.00	4,644,194.00	2,603,207.00	4,812,366.00	168,172.00	3.6%
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	950,395.00	948,450.00	367,892.00	947,294.00	(1,156.00)	-0.1%
TOTAL, OTHER STATE REVENUE			5,671,629.00	5,592,644.00	2,971,099.00	5,759,660.00	167,016.00	3.0%
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	10,800.00	10,800.00	New
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	10,800.00	10,800.00	New
TOTAL, REVENUES			9,261,755.00	9,966,362.00	3,045,043.00	10,144,175.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	4,540,521.00	4,373,718.00	73,944.00	5,321,009.00	(947,291.00)	-21.7%
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	4,721,234.00	4,644,194.00	2,603,207.00	4,812,366.00	(168,172.00)	-3.6%
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	948,450.00	367,892.00	0.00	948,450.00	100.0%
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)			9,261,755.00	9,966,362.00	3,045,043.00	10,133,375.00	(167,013.00)	-1.7%
TOTAL, EXPENDITURES			9,261,755.00	9,966,362.00	3,045,043.00	10,133,375.00		

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

FUND 11 - Adult Education



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	327,178.00	358,095.00	31,764.22	358,095.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,629,155.00	3,698,893.00	1,826,772.53	3,694,601.00	(4,292.00)	-0.1%
4) Other Local Revenue		8600-8799	0.00	0.00	999.95	12,197.00	12,197.00	New
5) TOTAL, REVENUES			3,956,333.00	4,056,988.00	1,859,536.70	4,064,893.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	605,733.00	495,630.00	257,767.33	546,580.00	(50,950.00)	-10.3%
2) Classified Salaries		2000-2999	307,385.00	265,700.00	154,841.58	309,540.00	(43,840.00)	-16.5%
3) Employee Benefits		3000-3999	386,525.00	317,385.00	134,863.10	345,639.00	(28,254.00)	-8.9%
4) Books and Supplies		4000-4999	27,284.00	89,985.00	40,934.64	75,144.00	14,841.00	16.5%
5) Services and Other Operating Expenditures		5000-5999	395,125.00	366,000.00	134,184.28	366,439.00	(439.00)	-0.1%
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		2,700,534.00	2,774,925.00	649,573.26	2,733,805.00	41,120.00	1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	94,851.00	71,943.00	20,515.45	81,539.00	(9,596.00)	-13.3%
9) TOTAL, EXPENDITURES			4,517,437.00	4,381,568.00	1,392,679.64	4,458,686.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(561,104.00)	(324,580.00)	466,857.06	(393,793.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	536,311.00	313,539.00	0.00	391,016.00	77,477.00	24.7%
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			536,311.00	313,539.00	0.00	391,016.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,793.00)	(11,041.00)	466,857.06	(2,777.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	81,087.00	80,796.00		80,796.00	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)			81,087.00	80,796.00		80,796.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			81,087.00	80,796.00		80,796.00		
2) Ending Balance, June 30 (E + F1e)			56,294.00	69,755.00		78,019.00		
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	56,294.00	80,952.00		78,019.00		
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	(11,197.00)		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	327,178.00	358,095.00	31,764.22	358,095.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			327,178.00	358,095.00	31,764.22	358,095.00	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	2,700,534.00	2,774,925.00	720,213.28	2,733,805.00	(41,120.00)	-1.5%
Adult Education Program	6391	8590	838,272.00	840,513.00	1,105,160.25	881,632.00	41,119.00	4.9%
All Other State Revenue	All Other	8590	90,349.00	83,455.00	1,399.00	79,164.00	(4,291.00)	-5.1%
TOTAL, OTHER STATE REVENUE			3,629,155.00	3,698,893.00	1,826,772.53	3,694,601.00	(4,292.00)	-0.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	11,197.00	11,197.00	New
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	999.95	1,000.00	1,000.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	999.95	12,197.00	12,197.00	New
TOTAL, REVENUES			3,956,333.00	4,056,988.00	1,859,536.70	4,064,893.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	404,408.00	343,073.00	159,452.14	381,985.00	(38,912.00)	-11.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	201,325.00	152,557.00	98,315.19	164,595.00	(12,038.00)	-7.9%
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			605,733.00	495,630.00	257,767.33	546,580.00	(50,950.00)	-10.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	17,588.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	131,733.00	78,679.00	45,873.73	85,703.00	(7,024.00)	-8.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	79,945.00	47,028.01	86,246.00	(6,301.00)	-7.9%
Clerical, Technical and Office Salaries		2400	158,064.00	107,076.00	61,939.84	137,591.00	(30,515.00)	-28.5%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			307,385.00	265,700.00	154,841.58	309,540.00	(43,840.00)	-16.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	201,406.00	173,370.00	52,160.04	183,643.00	(10,273.00)	-5.9%
PERS		3201-3202	60,985.00	48,670.00	28,465.47	58,121.00	(9,451.00)	-19.4%
OASDI/Medicare/Alternative		3301-3302	26,779.00	21,732.00	12,306.88	25,260.00	(3,528.00)	-16.2%
Health and Welfare Benefits		3401-3402	65,816.00	40,911.00	23,730.04	43,298.00	(2,387.00)	-5.8%
Unemployment Insurance		3501-3502	3,026.00	3,854.00	2,112.02	4,327.00	(473.00)	-12.3%
Workers' Compensation		3601-3602	15,226.00	12,778.00	6,994.16	14,348.00	(1,570.00)	-12.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	9,173.00	7,701.00	4,213.18	8,274.00	(573.00)	-7.4%
Other Employee Benefits		3901-3902	4,114.00	8,369.00	4,881.31	8,368.00	1.00	0.0%
TOTAL, EMPLOYEE BENEFITS			386,525.00	317,385.00	134,863.10	345,639.00	(28,254.00)	-8.9%
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	19,784.00	42,485.00	1,619.41	32,644.00	9,841.00	23.2%
Noncapitalized Equipment		4400	7,500.00	47,500.00	39,315.23	42,500.00	5,000.00	10.5%
TOTAL, BOOKS AND SUPPLIES			27,284.00	89,985.00	40,934.64	75,144.00	14,841.00	16.5%
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	27,500.00	27,500.00	352.70	28,005.00	(505.00)	-1.8%
Dues and Memberships		5300	1,400.00	1,400.00	1,142.50	1,400.00	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	89,514.00	89,214.00	55,767.50	90,250.00	(1,036.00)	-1.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	156,786.00	122,961.00	1,580.10	121,461.00	1,500.00	1.2%
Professional/Consulting Services and								
Operating Expenditures		5800	111,200.00	116,200.00	74,143.26	116,598.00	(398.00)	-0.3%
Communications		5900	8,725.00	8,725.00	1,198.22	8,725.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			395,125.00	366,000.00	134,184.28	366,439.00	(439.00)	-0.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	1,868,052.00	1,756,843.00	139,180.42	1,817,682.00	(60,839.00)	-3.5%
To County Offices		7212	832,482.00	1,018,082.00	510,392.84	916,123.00	101,959.00	10.0%
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)			2,700,534.00	2,774,925.00	649,573.26	2,733,805.00	41,120.00	1.5%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	94,851.00	71,943.00	20,515.45	81,539.00	(9,596.00)	-13.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			94,851.00	71,943.00	20,515.45	81,539.00	(9,596.00)	-13.3%
TOTAL, EXPENDITURES			4,517,437.00	4,381,568.00	1,392,679.64	4,458,686.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	536,311.00	313,539.00	0.00	391,016.00	77,477.00	24.7%
(a) TOTAL, INTERFUND TRANSFERS IN			536,311.00	313,539.00	0.00	391,016.00	77,477.00	24.7%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%

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)			536,311.00	313,539.00	0.00	391,016.00		

Resource	Description	2022-23 Projected Totals
6371	CalWORKs for ROCP or Adult Education	60,781.00
9010	Other Restricted Local	17,238.00
Total, Restricted Balance		78,019.00

FUND 12 - Child Development



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	53,117.00	53,117.00	13,279.00	53,117.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,825.00	6,825.00	1,707.00	6,825.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	2,264.00	2,264.00	New
5) TOTAL, REVENUES			59,942.00	59,942.00	14,986.00	62,206.00		
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	57,942.00	57,942.00	0.00	57,942.00	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	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			59,942.00	59,942.00	0.00	59,942.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	14,986.00	2,264.00		
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	14,986.00	2,264.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	(2,264.00)		(2,264.00)	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	(2,264.00)		(2,264.00)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	(2,264.00)		(2,264.00)		
2) Ending Balance, June 30 (E + F1e)			0.00	(2,264.00)		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	(2,264.00)		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	53,117.00	53,117.00	13,279.00	53,117.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			53,117.00	53,117.00	13,279.00	53,117.00	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	6,825.00	6,825.00	1,707.00	6,825.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,825.00	6,825.00	1,707.00	6,825.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	2,264.00	2,264.00	New
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	2,264.00	2,264.00	New
TOTAL, REVENUES			59,942.00	59,942.00	14,986.00	62,206.00		
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	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%

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 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								
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%
Food		4700	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	32,942.00	32,942.00	0.00	32,942.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			57,942.00	57,942.00	0.00	57,942.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
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%

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 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	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
TOTAL, EXPENDITURES			59,942.00	59,942.00	0.00	59,942.00		
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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

FUND 13 - Cafeteria



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	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,000.00	6,000.00	21,332.59	6,000.00	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			66,000.00	66,000.00	21,332.59	66,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	114,718.00	115,879.00	61,176.23	129,106.00	(13,227.00)	-11.4%
3) Employee Benefits		3000-3999	58,892.00	64,050.00	23,400.57	61,680.00	2,370.00	3.7%
4) Books and Supplies		4000-4999	200,000.00	200,000.00	108,124.52	200,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,050.00	2,243.00	1,343.27	2,243.00	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	20,098.00	20,446.00	6,865.10	21,027.00	(581.00)	-2.8%
9) TOTAL, EXPENDITURES			395,758.00	402,618.00	200,909.69	414,056.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(329,758.00)	(336,618.00)	(179,577.10)	(348,056.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	329,758.00	336,618.00	0.00	348,056.00	11,438.00	3.4%
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			329,758.00	336,618.00	0.00	348,056.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(179,577.10)	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		
FEDERAL REVENUE								
Child Nutrition Programs		8220	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	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								
Child Nutrition Programs		8520	6,000.00	6,000.00	21,332.59	6,000.00	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			6,000.00	6,000.00	21,332.59	6,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			66,000.00	66,000.00	21,332.59	66,000.00		
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	93,729.00	96,081.00	48,963.33	106,916.00	(10,835.00)	-11.3%
Classified Supervisors' and Administrators' Salaries		2300	12,988.00	13,229.00	7,940.06	14,483.00	(1,254.00)	-9.5%
Clerical, Technical and Office Salaries		2400	8,001.00	6,569.00	4,272.84	7,707.00	(1,138.00)	-17.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			114,718.00	115,879.00	61,176.23	129,106.00	(13,227.00)	-11.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	22,560.00	22,150.00	9,819.58	24,135.00	(1,985.00)	-9.0%
OASDI/Medicare/Alternative		3301-3302	8,844.00	8,743.00	4,614.23	9,741.00	(998.00)	-11.4%
Health and Welfare Benefits		3401-3402	23,179.00	28,679.00	6,492.11	22,949.00	5,730.00	20.0%
Unemployment Insurance		3501-3502	579.00	584.00	308.05	650.00	(66.00)	-11.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	1,921.00	1,939.00	1,024.33	2,159.00	(220.00)	-11.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	781.00	1,024.00	616.95	1,115.00	(91.00)	-8.9%
Other Employee Benefits		3901-3902	1,028.00	931.00	525.32	931.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			58,892.00	64,050.00	23,400.57	61,680.00	2,370.00	3.7%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	20,000.00	20,000.00	11,040.80	18,907.00	1,093.00	5.5%
Noncapitalized Equipment		4400	0.00	0.00	0.00	1,093.00	(1,093.00)	New
Food		4700	180,000.00	180,000.00	97,083.72	180,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			200,000.00	200,000.00	108,124.52	200,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	250.00	250.00	0.00	0.00	250.00	100.0%
Dues and Memberships		5300	400.00	400.00	400.00	400.00	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	200.00	393.00	193.27	643.00	(250.00)	-63.6%
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	1,200.00	1,200.00	750.00	1,200.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,050.00	2,243.00	1,343.27	2,243.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	20,098.00	20,446.00	6,865.10	21,027.00	(581.00)	-2.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			20,098.00	20,446.00	6,865.10	21,027.00	(581.00)	-2.8%
TOTAL, EXPENDITURES			395,758.00	402,618.00	200,909.69	414,056.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	329,758.00	336,618.00	0.00	348,056.00	11,438.00	3.4%
Other Authorized Interfund Transfers In		8919	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)
(a) TOTAL, INTERFUND TRANSFERS IN			329,758.00	336,618.00	0.00	348,056.00	11,438.00	3.4%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
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)			329,758.00	336,618.00	0.00	348,056.00		

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

FUND 17 - Special Reserve- Non-Capital



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	12,000.00	10,000.00	8,686.68	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			12,000.00	10,000.00	8,686.68	10,000.00		
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)			12,000.00	10,000.00	8,686.68	10,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,500.00	0.00	0.00	2,500.00	2,500.00	New
b) Transfers Out		7600-7629	50,000.00	54,357.00	0.00	79,657.00	(25,300.00)	-46.5%
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			(47,500.00)	(54,357.00)	0.00	(77,157.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(35,500.00)	(44,357.00)	8,686.68	(67,157.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,248,341.00	1,210,040.00		1,210,040.00	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)			1,248,341.00	1,210,040.00		1,210,040.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,248,341.00	1,210,040.00		1,210,040.00		
2) Ending Balance, June 30 (E + F1e)			1,212,841.00	1,165,683.00		1,142,883.00		
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	1,212,841.00	1,165,683.00		1,142,883.00		
Equipment Replacement and Purchases	0000	9780		1,165,683.00				
Equipment Replacement and Purchases	0000	9780	1,212,841.00					
Equipment Replacement and Purchases	0000	9780				1,142,883.00		
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								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	12,000.00	10,000.00	8,686.68	10,000.00	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%
TOTAL, OTHER LOCAL REVENUE			12,000.00	10,000.00	8,686.68	10,000.00	0.00	0.0%
TOTAL, REVENUES			12,000.00	10,000.00	8,686.68	10,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	2,500.00	0.00	0.00	2,500.00	2,500.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,500.00	0.00	0.00	2,500.00	2,500.00	New
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	50,000.00	54,357.00	0.00	79,657.00	(25,300.00)	-46.5%
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			50,000.00	54,357.00	0.00	79,657.00	(25,300.00)	-46.5%
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)			(47,500.00)	(54,357.00)	0.00	(77,157.00)		

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

FUND 40 - Special Reserve- Capital Projects



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	25,000.00	25,000.00	43,642.77	25,000.00	0.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	43,642.77	25,000.00		
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	8,811,999.00	25,752.51	8,811,999.00	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	8,811,999.00	25,752.51	8,811,999.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			25,000.00	(8,786,999.00)	17,890.26	(8,786,999.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,100,000.00	2,600,000.00	0.00	2,600,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,100,000.00	2,600,000.00	0.00	2,600,000.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,125,000.00	(6,186,999.00)	17,890.26	(6,186,999.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,484,341.00	6,186,999.00		6,186,999.00	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)			6,484,341.00	6,186,999.00		6,186,999.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,484,341.00	6,186,999.00		6,186,999.00		
2) Ending Balance, June 30 (E + F1e)			7,609,341.00	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) Legally Restricted Balance		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	7,609,341.00	0.00		0.00		
Building Construction and Improvement	0000	9780	7,609,341.00					
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								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
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								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	43,642.77	25,000.00	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			25,000.00	25,000.00	43,642.77	25,000.00	0.00	0.0%
TOTAL, REVENUES			25,000.00	25,000.00	43,642.77	25,000.00		
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
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	8,811,999.00	25,752.51	8,811,999.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	8,811,999.00	25,752.51	8,811,999.00	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	8,811,999.00	25,752.51	8,811,999.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		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	1,100,000.00	2,600,000.00	0.00	2,600,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,100,000.00	2,600,000.00	0.00	2,600,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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)			1,100,000.00	2,600,000.00	0.00	2,600,000.00		

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

FUND 63 - Enterprise Fund



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	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	45,960.00	40,913.00	0.00	36,768.00	(4,145.00)	-10.1%
4) Other Local Revenue		8600-8799	1,498,000.00	1,109,279.00	461,481.87	1,249,167.00	139,888.00	12.6%
5) TOTAL, REVENUES			1,543,960.00	1,150,192.00	461,481.87	1,285,935.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	441,264.00	368,542.00	147,704.43	350,417.00	18,125.00	4.9%
2) Classified Salaries		2000-2999	450,661.00	558,829.00	247,458.20	462,735.00	96,094.00	17.2%
3) Employee Benefits		3000-3999	372,096.00	393,627.00	152,218.07	353,073.00	40,554.00	10.3%
4) Books and Supplies		4000-4999	332,515.00	373,033.00	159,239.55	335,526.00	37,507.00	10.1%
5) Services and Other Operating Expenses		5000-5999	568,778.00	720,062.00	340,671.89	746,071.00	(26,009.00)	-3.6%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,165,314.00	2,414,093.00	1,047,292.14	2,247,822.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(621,354.00)	(1,263,901.00)	(585,810.27)	(961,887.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	621,354.00	1,263,901.00	0.00	961,887.00	(302,014.00)	-23.9%
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			621,354.00	1,263,901.00	0.00	961,887.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	(585,810.27)	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	3,175.00		3,175.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			0.00	3,175.00		3,175.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	3,175.00		3,175.00		
2) Ending Net Position, June 30 (E + F1e)			0.00	3,175.00		3,175.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	3,175.00		3,175.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	45,960.00	40,913.00	0.00	36,768.00	(4,145.00)	-10.1%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			45,960.00	40,913.00	0.00	36,768.00	(4,145.00)	-10.1%
OTHER LOCAL REVENUE								
Sales								
All Other Sales		8639	0.00	720.00	608.00	720.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	58.39	1,000.00	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								
All Other Fees and Contracts		8689	112,000.00	720,541.00	132,770.45	860,429.00	139,888.00	19.4%
Other Local Revenue								
All Other Local Revenue		8699	1,385,000.00	387,018.00	328,045.03	387,018.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,498,000.00	1,109,279.00	461,481.87	1,249,167.00	139,888.00	12.6%
TOTAL, REVENUES			1,543,960.00	1,150,192.00	461,481.87	1,285,935.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	338,209.00	273,209.00	97,639.36	264,901.00	8,308.00	3.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	103,055.00	95,333.00	50,065.07	85,516.00	9,817.00	10.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			441,264.00	368,542.00	147,704.43	350,417.00	18,125.00	4.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	66,396.00	114,334.00	49,297.19	95,666.00	18,668.00	16.3%
Classified Supervisors' and Administrators' Salaries		2300	144,655.00	226,623.00	85,721.61	156,980.00	69,643.00	30.7%
Clerical, Technical and Office Salaries		2400	196,630.00	188,506.00	106,345.20	194,713.00	(6,207.00)	-3.3%
Other Classified Salaries		2900	42,980.00	29,366.00	6,094.20	15,376.00	13,990.00	47.6%
TOTAL, CLASSIFIED SALARIES			450,661.00	558,829.00	247,458.20	462,735.00	96,094.00	17.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	128,958.00	109,317.00	28,255.08	106,287.00	3,030.00	2.8%
PERS		3201-3202	115,590.00	143,618.00	56,668.87	116,245.00	27,373.00	19.1%
OASDI/Medicare/Alternative		3301-3302	38,030.00	52,932.00	20,581.85	46,315.00	6,617.00	12.5%
Health and Welfare Benefits		3401-3402	39,819.00	37,197.00	21,007.79	36,624.00	573.00	1.5%

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)
Unemployment Insurance		3501-3502	4,568.00	4,742.00	2,044.54	4,233.00	509.00	10.7%
Workers' Compensation		3601-3602	15,166.00	15,745.00	6,789.19	14,057.00	1,688.00	10.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	8,288.00	9,039.00	4,089.92	8,275.00	764.00	8.5%
Other Employee Benefits		3901-3902	21,677.00	21,037.00	12,780.83	21,037.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			372,096.00	393,627.00	152,218.07	353,073.00	40,554.00	10.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	26,320.00	53,320.00	34,890.86	64,154.00	(10,834.00)	-20.3%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	300,195.00	285,916.00	94,284.74	227,953.00	57,963.00	20.3%
Noncapitalized Equipment		4400	6,000.00	33,797.00	30,063.95	43,419.00	(9,622.00)	-28.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			332,515.00	373,033.00	159,239.55	335,526.00	37,507.00	10.1%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,500.00	5,500.00	4,221.34	8,000.00	(2,500.00)	-45.5%
Dues and Memberships		5300	2,000.00	12,000.00	0.00	13,950.00	(1,950.00)	-16.3%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	17,040.00	29,040.00	15,276.14	54,040.00	(25,000.00)	-86.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	150,474.00	169,358.00	119,396.99	170,777.00	(1,419.00)	-0.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	253,668.00	286,081.00	98,521.95	272,871.00	13,210.00	4.6%
Professional/Consulting Services and Operating Expenditures		5800	137,096.00	212,883.00	101,515.14	221,233.00	(8,350.00)	-3.9%
Communications		5900	3,000.00	5,200.00	1,740.33	5,200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			568,778.00	720,062.00	340,671.89	746,071.00	(26,009.00)	-3.6%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,165,314.00	2,414,093.00	1,047,292.14	2,247,822.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	621,354.00	1,263,901.00	0.00	961,887.00	(302,014.00)	-23.9%
(a) TOTAL, INTERFUND TRANSFERS IN			621,354.00	1,263,901.00	0.00	961,887.00	(302,014.00)	-23.9%
INTERFUND TRANSFERS OUT								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
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+e)			621,354.00	1,263,901.00	0.00	961,887.00		

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

FUND 67 - OPEB



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	450,000.00	450,000.00	244,746.84	460,000.00	10,000.00	2.2%
5) TOTAL, REVENUES			450,000.00	450,000.00	244,746.84	460,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	410,000.00	410,000.00	176,829.02	410,000.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			410,000.00	410,000.00	176,829.02	410,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			40,000.00	40,000.00	67,917.82	50,000.00		
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 NET POSITION (C + D4)			40,000.00	40,000.00	67,917.82	50,000.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	4,944,912.00	4,710,775.00		4,710,775.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			4,944,912.00	4,710,775.00		4,710,775.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,944,912.00	4,710,775.00		4,710,775.00		
2) Ending Net Position, June 30 (E + F1e)			4,984,912.00	4,750,775.00		4,760,775.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	4,984,912.00	4,750,775.00		4,760,775.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	40,000.00	40,000.00	33,908.65	50,000.00	10,000.00	25.0%
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								
In-District Premiums/Contributions		8674	200,000.00	200,000.00	120,651.43	200,000.00	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	210,000.00	210,000.00	90,186.76	210,000.00	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			450,000.00	450,000.00	244,746.84	460,000.00	10,000.00	2.2%
TOTAL, REVENUES			450,000.00	450,000.00	244,746.84	460,000.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	410,000.00	410,000.00	176,829.02	410,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			410,000.00	410,000.00	176,829.02	410,000.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			410,000.00	410,000.00	176,829.02	410,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
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+e)			0.00	0.00	0.00	0.00		

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

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

County Office ADA Standard Percentage Range:

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)				
Current Year (2022-23)	37.50	34.00	-9.3%	Not Met
1st Subsequent Year (2023-24)	37.50	34.00	-9.3%	Not Met
2nd Subsequent Year (2024-25)	37.50	34.00	-9.3%	Not Met
District Funded County Program ADA (Form AI, Line B2g)				
Current Year (2022-23)	254.94	276.84	8.6%	Not Met
1st Subsequent Year (2023-24)	254.94	276.84	8.6%	Not Met
2nd Subsequent Year (2024-25)	254.94	276.84	8.6%	Not Met
County Operations Grant ADA (Form AI, Line B5)				
Current Year (2022-23)	23,280.11	23,303.32	.1%	Met
1st Subsequent Year (2023-24)	23,280.11	23,030.32	-1.1%	Met
2nd Subsequent Year (2024-25)	23,280.11	23,030.32	-1.1%	Met
Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)				
Current Year (2022-23)	17.60	10.00	-43.2%	Not Met
1st Subsequent Year (2023-24)	17.60	15.00	-14.8%	Not Met
2nd Subsequent Year (2024-25)	17.60	15.00	-14.8%	Not Met

1B. Comparison of County Office ADA to the Standard

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

- 1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

2. **CRITERION: LCFF Revenue**

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim	Second Interim		
	(Form 01CSI, Item 2A)	Projected Year Totals	Percent Change	Status
Current Year (2022-23)	9,980,249.00	10,445,994.00	4.7%	Not Met
1st Subsequent Year (2023-24)	9,980,249.00	11,281,569.00	13.0%	Not Met
2nd Subsequent Year (2024-25)	9,980,249.00	11,802,258.00	18.3%	Not Met

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

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

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

Explanation:
(required if NOT met)

LCFF revenue is projected to increase based on the California Department of Education and the Governor's 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 first interim projections.

County Office Salaries and Benefits Standard Percentage Range: **-5.0% to +5.0%****3A. Calculating the County Office's Projected Change in Salaries and Benefits**

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals			
	(Form 011, Objects 1000-3999) (Form 01CSI, Item 3A)	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2022-23)	30,045,015.00	32,645,735.00	8.7%	Not Met
1st Subsequent Year (2023-24)	30,560,125.00	32,752,119.00	7.2%	Not Met
2nd Subsequent Year (2024-25)	30,946,318.00	33,568,617.00	8.5%	Not Met

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

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

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

Explanation:
(required if NOT met)

Certificated salaries increased mainly because of CTA settlement for COLA for two years. Management salaries increased because of the 8% COLA given to them and classified salaries increased due to budgeting assumed COLA. There is an increase in the PERS rate in the subsequent years.

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2022-23)	5,386,725.00	5,715,099.00	6.1%	Yes
1st Subsequent Year (2023-24)	4,231,255.00	4,667,867.00	10.3%	Yes
2nd Subsequent Year (2024-25)	4,231,255.00	4,667,867.00	10.3%	Yes

Explanation:
(required if Yes) Federal revenue is projected to increase due to the newly awarded WIOA QUEST grant and the increase in WIOA SB-1 and COVID-19 workforce development grants.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	15,264,607.00	15,595,514.00	2.2%	No
1st Subsequent Year (2023-24)	15,056,125.00	15,161,302.00	.7%	No
2nd Subsequent Year (2024-25)	15,056,125.00	15,161,302.00	.7%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	12,153,078.00	13,824,339.00	13.8%	Yes
1st Subsequent Year (2023-24)	12,754,977.00	14,591,024.00	14.4%	Yes
2nd Subsequent Year (2024-25)	12,762,125.00	14,825,114.00	16.2%	Yes

Explanation:
(required if Yes) Local revenue is projected to increase due to excess cost expenditure increased to include COLA and allocation was re-calculated using new service counts. And projecting an increase in revenue due to the SBHIP grants in the subsequent years.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	1,707,497.00	1,661,986.00	-2.7%	No
1st Subsequent Year (2023-24)	1,643,667.00	1,923,987.00	17.1%	Yes
2nd Subsequent Year (2024-25)	1,654,252.00	1,955,136.00	18.2%	Yes

Explanation:
(required if Yes) The books and supplies budget is expected to increase in subsequent years due to the SBHIP grant award expenditure projections.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	7,896,610.00	7,995,598.00	1.3%	No
1st Subsequent Year (2023-24)	7,651,160.00	8,409,025.00	9.9%	Yes
2nd Subsequent Year (2024-25)	7,711,092.00	8,480,230.00	10.0%	Yes

Explanation:
(required if Yes) The Services and other operating expenditures are expected to increase in subsequent years due to the SBHIP grant award expenditure projections.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2022-23)	32,804,410.00	35,134,952.00	7.1%	Not Met
1st Subsequent Year (2023-24)	32,042,357.00	34,420,193.00	7.4%	Not Met
2nd Subsequent Year (2024-25)	32,049,505.00	34,654,283.00	8.1%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2022-23)	9,604,107.00	9,657,584.00	.6%	Met
1st Subsequent Year (2023-24)	9,294,827.00	10,333,012.00	11.2%	Not Met
2nd Subsequent Year (2024-25)	9,365,344.00	10,435,366.00	11.4%	Not Met

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

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

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

Explanation:

Federal Revenue

(linked from 4A

if NOT met)

Federal revenue is projected to increase due to the newly awarded WIOA QUEST grant and the increase in WIOA SB-1 and COVID-19 workforce development grants.

Explanation:

Other State Revenue

(linked from 4A

if NOT met)

Explanation:

Other Local Revenue

(linked from 4A

if NOT met)

Local revenue is projected to increase due to excess cost expenditure increased to include COLA and allocation was re-calculated using new service counts. And projecting an increase in revenue due to the SBHIP grants in the subsequent years.

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

Explanation:

Books and Supplies

(linked from 4A

if NOT met)

The books and supplies budget is expected to increase in subsequent years due to the SBHIP grant award expenditure projections.

Explanation:

Services and Other Exps

(linked from 4A

if NOT met)

The Services and other operating expenditures are expected to increase in subsequent years due to the SBHIP grant award expenditure projections.

5. **CRITERION: Facilities Maintenance**

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

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

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

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

		Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	362,212.98	614,702.00	Met
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		573,355.00	

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

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

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

6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	4.1%	4.1%	4.1%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	1.4%	1.4%	1.4%

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?

No

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

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223)	10,133,375.00	10,133,375.00	10,133,375.00

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	Total Unrestricted Expenditures		
	Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2022-23)	(1,340,058.00)	14,243,283.00	9.4%	Not Met
1st Subsequent Year (2023-24)	1,752,769.00	11,964,961.00	N/A	Met
2nd Subsequent Year (2024-25)	1,965,649.00	12,279,918.00	N/A	Met

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

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

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

Explanation:
(required if NOT met)

Transfer of funds from Fund 01 to Fund 40 for Building Project.

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 Y)(Form MY PI, Line D2)	
		Status
Current Year (2022-23)	15,454,209.00	Met
1st Subsequent Year (2023-24)	15,567,581.00	Met
2nd Subsequent Year (2024-25)	15,412,314.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	County School Service Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2022-23)	19,027,092.00	Met

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	58,182,710.00	55,801,422.00	56,824,840.00
County Office's Reserve Standard Percentage Level:	3%	3%	3%

8A. Calculating the County Office's Reserve Standard

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	48,049,335.00	45,668,047.00	46,691,465.00
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)	10,133,375.00	10,133,375.00	10,133,375.00
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	58,182,710.00	55,801,422.00	56,824,840.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,745,481.30	1,674,042.66	1,704,745.20
6. Reserve Standard - by Amount (From percentage level chart above)	664,000.00	664,000.00	664,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,745,481.30	1,674,042.66	1,704,745.20

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,402,466.75	2,283,402.00	2,334,573.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. County Office's Available Reserve Amount (Lines B1 thru B7)	2,402,466.75	2,283,402.00	2,334,573.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	4.13%	4.09%	4.11%
County Office's Reserve Standard (Section 8A, Line 7):	1,745,481.30	1,674,042.66	1,704,745.20
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1.

Contingent Liabilities

1a.

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

No

1b.

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

S2.

Use of One-time Revenues for Ongoing Expenditures

1a.

Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

No

1b.

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

S3.

Temporary Interfund Borrowings

1a.

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

No

1b.

If Yes, identify the interfund borrowings:

S4.

Contingent Revenues

1a.

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

No

1b.

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

S5.

Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(832,135.00)	(948,241.00)	14.0%	116,106.00	Not Met
1st Subsequent Year (2023-24)	(838,009.00)	(954,115.00)	13.9%	116,106.00	Not Met
2nd Subsequent Year (2024-25)	(838,009.00)	(954,115.00)	13.9%	116,106.00	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2022-23)	54,357.00	79,657.00	46.5%	25,300.00	Not Met
1st Subsequent Year (2023-24)	54,357.00	79,657.00	46.5%	25,300.00	Not Met
2nd Subsequent Year (2024-25)	54,357.00	79,657.00	46.5%	25,300.00	Not Met
1c. Transfers Out, County School Service Fund *					
Current Year (2022-23)	4,514,058.00	4,303,459.00	-4.7%	(210,599.00)	Met
1st Subsequent Year (2023-24)	1,914,058.00	1,703,459.00	-11.0%	(210,599.00)	Not Met
2nd Subsequent Year (2024-25)	1,914,058.00	1,703,459.00	-11.0%	(210,599.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Increase in County contribution to different programs to cover the cost.

- 1b. NOT MET - The projected transfers in to the county school service fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Transfer from Fund 17 to cover the cost of new copier purchases and to cover the cost of vehicle pool.

- 1c. NOT MET - The projected transfers out of the county school service fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Decreasing transfers out in subsequent years from fund 01 to fund 64 for CTC program

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

No

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

n/a

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	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Unrestricted		34,696

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

TOTAL:				34,696

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

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

n/a

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

No

2 OPEB Liabilities

a. Total OPEB liability

First Interim

(Form 01CSI, Item S7A)

Second Interim

4,821,360.00

4,537,523.00

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

0.00

0.00

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

4,821,360.00

4,537,523.00

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

Actuarial

Actuarial

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

Jun 30, 2021

Jun 30, 2022

3 OPEB Contributions

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

First Interim

(Form 01CSI, Item S7A)

Second Interim

Current Year (2022-23)

0.00

0.00

1st Subsequent Year (2023-24)

0.00

0.00

2nd Subsequent Year (2024-25)

(2.00)

(2.00)

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

Current Year (2022-23)

218,499.00

231,071.00

1st Subsequent Year (2023-24)

218,499.00

231,071.00

2nd Subsequent Year (2024-25)

218,499.00

231,071.00

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

Current Year (2022-23)

161,376.00

166,019.00

1st Subsequent Year (2023-24)

114,895.00

152,461.00

2nd Subsequent Year (2024-25)

128,774.00

180,972.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)

14.00

13.00

1st Subsequent Year (2023-24)

14.00

13.00

2nd Subsequent Year (2024-25)

14.00

13.00

4. Comments:

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

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

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

First Interim
(Form 01CSI, Item S7B)

Second Interim

3 Self-Insurance Contributions

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

First Interim
(Form 01CSI, Item S7B)

Second Interim

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

4 Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

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) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	68.5	69.8	69.8	69.8

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

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

Yes

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since First Interim Projections

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

Feb 08, 2023

3. Period covered by the agreement:

Begin Date:

Jul 01, 2021

End Date:

Jun 30, 2022

4. Salary settlement:

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

0

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

The increased cost will be absorbed by General Fund and programs by decreasing expenditures.

Negotiations Not Settled

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

6. Amount included for any tentative salary schedule increases

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

No

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	190.6	200.0	200.0	199.0

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

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

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 First Interim Projections

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

128,088

6. Amount included for any tentative salary schedule increases

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

1,024,704

0

0

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

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

Yes

Yes

Yes

2. Total cost of H&W benefits

915,787

915,787

915,787

3. Percent of H&W cost paid by employer

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

0.0%

0.0%

0.0%

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments

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

Yes

Yes

Yes

2. Cost of step & column adjustments

178,396

181,072

3. Percent change in step & column over prior year

1.5%

1.5%

1.5%

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

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

If No, continue with section S8C.

n/a

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	43.0	47.0	47.0	47.0

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

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

n/a

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

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

Total cost of salary settlement

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?	No
A4.	Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?	No
A5.	Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	No
A6.	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)	No
A8.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	No

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

Comments:
(optional)

End of County Office Second Interim Criteria and Standards Review



BOARD AGENDA ITEM: Facilities Update

BOARD MEETING DATE: March 8, 2023

AGENDA ITEM SUBMITTED FOR:

 Action

 Reports/Presentation

 X Information

 Public Hearing

 Other (specify)

PREPARED BY:

Ron Sherrod

SUBMITTED BY:

Ron Sherrod

PRESENTING TO BOARD:

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

A monthly update on facilities will be presented to the Board.

Agenda Item No. 11.0

BOARD AGENDA ITEM: Approval of the SCSOS 2022-23 Arts, Music, and Instructional Materials (AMIM) Discretionary Block Grant Expenditure Plan

BOARD MEETING DATE: March 8, 2023

AGENDA ITEM SUBMITTED FOR:

 x Action

 Reports/Presentation

 Information

 Public Hearing

 Other (specify)

PREPARED BY:

Ron Sherrod

SUBMITTED BY:

Ron Sherrod

PRESENTING TO BOARD:

Ron Sherrod

BACKGROUND AND SUMMARY INFORMATION:

The proposed 2022-2023 Arts, Music, and Instructional Materials (AMIM) Discretionary Block Grant Expenditure Plan is being presented for approval.

Sutter County Superintendent of Schools Office
2022-23 Arts, Music, and Instructional Materials (AMIM) Discretionary Block Grant Expenditure Plan

AMIM Grant funds are allocated to LEAs for five purposes enumerated in Section 134(a) of Chapter 2 of the Statutes of 2022, as amended by Section 56 of AB 185, which may be briefly summarized as: (1) obtaining standards-aligned professional development and instructional materials for specified subject areas; (2) obtaining professional development and instructional materials; (3) developing school library book collections; (4) operational costs including but not limited to, retirement and health care costs; and (5) COVID-19-related costs necessary to keep pupils and staff safe and schools open for in-person instruction.

SCSOS was awarded \$187,354 in these one-time AMIM funds and plans to spend those funds during the 2022-23 fiscal year as follows:

Item		Planned Expenditure
1	To support the operational costs at Feather River Academy by funding 1.58 FTE of teaching staff providing direct instruction to students in the subjects of Math and English/ELD.	\$ 162,494
2	Cost of substitutes for the above staff.	\$ 6,629
3	Allowable Indirect Costs.	\$ 18,231
Total:		\$ 187,354

Agenda Item No. 12.0

BOARD AGENDA ITEM: Mid-Year Update on Metrics, Expenditures and Actions in the 22-23 SCSOS and PCA LCAPs

BOARD MEETING DATE: March 8, 2023

AGENDA ITEM SUBMITTED FOR:

- ☐ Action
- ☒ Reports/Presentation
- ☐ Information
- ☐ Public Hearing
- ☐ Other (specify)

PREPARED BY:

Brian Gault, Chris Reyna, Kristi Johnson,
Virginia Burns, Kao Lee Vang

SUBMITTED BY:

Brian Gault

PRESENTING TO BOARD:

Brian Gault and Chris Reyna

BACKGROUND AND SUMMARY INFORMATION:

While there is no statutory requirement for a formal mid-year update on the 22/23 LCAP, the process is considered best practice and useful as an initial planning tool for the 23/24 LCAPs.

The mid-year update on the 22-23 SCSOS and PCA LCAPs are being presented for information and feedback.

BOARD AGENDA ITEM: Report of Superintendent's Salary Review Committee

BOARD MEETING DATE: March 8, 2023

AGENDA ITEM SUBMITTED FOR:

☒ Action

☐ Reports/Presentation

☐ Information

☐ Public Hearing

☐ Other (specify)

PREPARED BY:

Victoria Lachance & Kash Gill

SUBMITTED BY:

Victoria Lachance & Kash Gill

PRESENTING TO BOARD:

Victoria Lachance & Kash Gill

BACKGROUND AND SUMMARY INFORMATION:

Education Code Section 1209 states that a county superintendent of schools shall not increase his or her salary, financial remuneration, benefits, or pension in any manner or for any reason without bringing the matter to the attention of the county board of education for its discussion at a regularly scheduled public meeting of the board and without the approval of the county board of education.

SUPERINTENDENT SALARY COMMITTEE REPORT (2022-2023)

The Superintendent Salary Committee, Victoria Lachance and Kash Gill, met on February 17, 2023, with Ron Sherrod, Assistant Superintendent of Business Services. Our last meeting to discuss the Superintendent salary was February 1, 2021, to move the Superintendent to Level 3 with no increase to the levels, which was adopted February 2021. We went over current comparable 2022-2023 superintendent salary schedules that Ron Sherrod provided the committee. Our decision was to increase the salary schedule levels by 3%, add Levels 4, 5, and 6, and change the difference between levels from 4% to 3.5%.

The committee recommends that the Sutter County Superintendent salary schedule be adjusted as presented, the Superintendent be advanced to Level 4, and be provided a \$1,200 Cell Phone Stipend retroactive to July 1, 2022.

SUTTER COUNTY SUPERINTENDENT OF SCHOOLS 2022-2023 SALARY SCHEDULE *

Level	Salary *
1	\$198,563
2	\$205,513
3	\$212,706
4	\$220,151
5	\$227,856
6	\$235,831

* Proposed Sutter County Board of Education – March 2023
Salary based on a 220-day work year