

NAPA COUNTY OFFICE OF EDUCATION
Barbara Nemko, Ph.D., Superintendent

The Napa County Board of Education will hold a regular meeting on Tuesday, December 13, 2022, at 3:30 p.m., at the Napa County Office of Education, 2121 Imola Avenue, Napa, CA. **Members of the public may attend the meeting in-person or virtually. Please view Public Participation information below.**

The Napa County Committee on School District Organization will meet at the close of the Napa County Board of Education meeting.

Board Member will be participating remotely from 50320 Buck Mountain Ln., Steamboat Springs CO 80487

This hybrid meeting will be conducted with a mixture of in-person and remote attendance.

<https://napacoe.zoom.us/j/87604258554>

1. ORGANIZATION

- A. Call to Order
- B. Flag Salute
- C. Public Participation

Members of the public are invited to participate in person or can join by computer, tablet, smartphone, or telephone. Remote access can be achieved by following the instructions below:

Join from PC, Mac, Linux, iOS or Android:

You are invited to a Zoom webinar.

When: December 13, 2022 03:30 PM Pacific Time (US and Canada)

Topic: NCOE December 13 Board Meeting

Join from a PC, Mac, iPad, iPhone or Android device:

Please click this URL to join. <https://napacoe.zoom.us/j/87604258554>

Or One tap mobile:

+16699006833,,87604258554# US (San Jose)

+12532158782,,87604258554# US (Tacoma)

Or join by phone:

Dial(for higher quality, dial a number based on your current location):

US: +1 669 900 6833 or +1 253 215 8782 or +1 346 248 7799 or +1 301 715 8592 or +1 312 626 6799 or +1 646 558 8656

Webinar ID: 876 0425 8554

International numbers available: <https://napacoe.zoom.us/j/87604258554>

- D. Welcome to Visitors
- E. Approval of Agenda (*Roll Call Vote*)
- F. Approval of Minutes – November 29, 2022, November 1, 2022, and September 6, 2022 (*amended*) (*Roll Call Vote*)

- G. Oath of Office and 15 minute break to follow
- H. Election of Officers (*Roll Call Vote*)
 - (1) President
 - (2) Vice-President
 - (3) Trustee Representative
- I. Establishment of Meeting Time/Date and 2023 Board Calendar (*Roll Call Vote*)
- J. Public Comment

Members of the public wishing to provide public comment must request to be called upon using one of the following options:

- i. using the chat feature on the web conference to send a request to meeting hosts, or
- ii. using the hand raising feature in the participant panel on the web conference, or hand raising if in-person attendance, or,
- iii. emailing a request to jschultz@napacoe.org or smorris@napacoe.org.

Comments by the Public for Items on the Agenda: Anyone may provide public comment to the Board in support of, or in opposition to, any item being presented to the Board for consideration on the agenda during the Board’s consideration of the item. Individuals shall be allowed up to three minutes for their presentation.

Comments by the Public for Items NOT on the Agenda: Suggestions, comments, and requests may be presented to the Board at this time, for items not on the agenda, on those subjects over which the Board has jurisdiction. Normally, the Board will take no action on any topic at this time. Individuals shall be allowed up to three minutes for their presentations.

2. PRESENTATIONS

3. CORRESPONDENCE, COMMUNICATONS, AND REPORTS

The Superintendent and/or Board members may report miscellaneous items for information purposes.

4. CONSENT AGENDA ITEMS

Background information on these items is provided to the Board prior to the meeting. Action is taken by a common motion without discussion unless discussion of an item(s) is requested by a Board member(s).

A. Temporary County Certificates: Education Code Section 44332 authorizes the issuance of Temporary County Certificates for the purpose of authorizing salary payments to employees whose credential applications are being processed. (Julie McClure, Associate Superintendent) (*Roll Call Vote*)

B. Approval of Resolution 2022-38: Board Member Compensation. Napa County Board of Education Bylaw 9250(a) provides for compensation to its Board members for attending meetings. The Bylaw further provides for compensation to members who miss meetings of the Board while performing designated services for the county or absent because of illness, jury duty or a hardship deemed acceptable by the Board. (Julie McClure, Associate Superintendent) (*Roll Call Vote*)

5. ACTION ITEMS

- A. Board Approval of First Interim Budget Report. The Board will be asked to approve the First Interim Budget Report. (Josh Schultz, Deputy Superintendent) *(Roll Call Vote)*
- B. Board Policy 9250 Remuneration, Reimbursement and Other Benefits:
 - a. Board Review Board Policy 9250 (Remuneration, Reimbursement and Other Benefits). The Board will be asked to Review Board Policy 9250 (Remuneration, Reimbursement and Other Benefits). (Julie McClure, Associate Superintendent) *(Roll Call Vote)*
 - b. Board Approval to update the compensation rate recorded in the Board Policy 9250 (Remuneration, Reimbursement and Other Benefits). The Board will be asked to approve updating the compensation rate recorded in Board Policy 9250 (Remuneration, Reimbursement and Other Benefits). (Julie McClure, Associate Superintendent) *(Roll Call Vote)*

6. SCHEDULED MATTER

Discussion, review, and direction regarding:

- A. Possible motion of support of state and federal legislative updates and positions on legislation. (Jennifer Kresge, Board Trustee)

7. INFORMATION ITEMS

- A. Personnel Activity Report: vacancies, listing of personnel appointments, terminations, transfers, etc. (Julie McClure, Associate Superintendent)
- B. CCBE County Member Board Voting Representative (Barbara Nemko, Superintendent)
- C. Review ways to honor former Napa County Superintendent of Schools, Ed Henderson. (Barbara Nemko, Superintendent)

8. NEXT MEETING OF THE NAPA COUNTY BOARD OF EDUCATION

The next regular meeting of the Napa County Board of Education will be held January 10, 2022.

9. ADJOURNMENT

In compliance with the American with Disabilities Act, if special assistance is needed to participate in this meeting, contact the Napa County Office of Education (NCOE) at 253-6810. Notification forty-eight hours prior to the meeting will enable the NCOE to make reasonable arrangements to ensure accessibility to this meeting. I HEREBY CERTIFY THE AGENDA FOR THE STATED MEETING WAS POSTED ON THE NCOE WEBSITE AND IN NCOE'S DISPLAY CASE AT 2121 IMOLA AVENUE, NAPA, CA 94559, and the Napa Preschool site, Friday, December 9, 2022. Informational material is available for review at the NCOE.

Ellen Sitter, Recording Secretary
NCOE Board of Education

**SPECIAL MEETING OF THE NAPA COUNTY BOARD OF EDUCATION
Tuesday, November 29, 2022**

Members present remotely

Jean Donaldson, Jennifer Kresge, Sindy Biederman, Ann Cash, Janna Waldinger,
Gerry Parrott

Absent: Don Huffman

1. ORGANIZATION

A. CALL TO ORDER

Vice-President Sindy Biederman called the meeting to order at 4:02 p.m.

B. FLAG SALUTE

The salute to the Flag was led by Gerry Parrott.

C. PUBLIC PARTICIPATION

Vice-President Biederman read the instructions for public participation via teleconference.

D. APPROVAL OF AGENDA

The Agenda was approved on a motion by Mrs. Cash, and a second by Mrs. Kresge. A roll call vote was taken: Ayes - Mr. Parrott, Mrs. Cash, Ms. Waldinger, Mr. Donaldson, Mrs. Biederman, Mrs. Kresge. Noes - None.

E. Public Comment was given.

2. ADJOURN TO CLOSED SESSION (4:15 p.m.)

The Board adjourned to closed session for discussion and possible action as follows:
Conference with Legal Counsel Regarding Pending Litigation: *Napa Valley Unified School District vs. California State Board of Education.*

3. OPEN SESSION (4:50 p.m.)

4. REPORT FROM CLOSED SESSION (4:50 p.m.)

The Board met in closed session to review pending litigation: *Napa Valley Unified School District vs. California State Board of Education.* No further action was taken.

5. NEXT MEETING

The next regular meeting of the Napa County Board of Education will be Tuesday, December 13, 2022 at 3:30 p.m.

6. ADJOURNMENT

There being no further business, the meeting was adjourned at 4:51 p.m.

Respectfully submitted,

Barbara Nemko, Secretary
es

Approved _____ Date _____

MEETING OF THE NAPA COUNTY BOARD OF EDUCATION
Tuesday, November 1, 2022

Members present

Jean Donaldson, Don Huffman, Sindy Biederman, Ann Cash, Janna Waldinger,
Gerry Parrott

Absent: Jennifer Kresge

1. ORGANIZATION

A. CALL TO ORDER

President Don Huffman called the meeting to order at 3:30 p.m.

B. FLAG SALUTE

The salute to the Flag was led by Josh Schultz.

C. PUBLIC PARTICIPATION

President Huffman read the instructions for public participation via teleconference.

D. WELCOME TO VISITORS

Visitors were welcomed to the meeting.

E. APPROVAL OF AGENDA

The Agenda was approved on a motion by Ms. Waldinger, and a second by Mr. Parrott.
Ayes – Mr. Parrott, Mrs. Cash, Ms. Waldinger, Mr. Donaldson, Mrs. Biederman, Mr.
Huffman. Noes – None.

F. APPROVAL OF MINUTES

On a motion by Ms. Waldinger and a second by Mr. Donaldson, the Minutes of October
4, 2022 were approved. Ayes – Mr. Parrott, Ms. Waldinger, Mr. Donaldson, Mrs.
Cash, Mrs. Biederman, Mr. Huffman. Noes – None.

G. Public Comment was given.

2. PRESENTATION

A. Coleen Petersen, Program Manager, College and Career Readiness, presented the
8 Pathways brochures that were developed for the Napa Valley Adult Education
Consortium. Each brochure features employers, education, and job titles with salary
ranges. The *8 Pathways* are: business, construction, education, healthcare,
hospitality, manufacturing, technology, and small scale farming. The brochures are
used for career exploration and planning.

3. CORRESPONDENCE, COMMUNICATIONS, AND REPORTS

- Dr. Nemko reported on the recent Administrators' Breakfast held at the NCOE for our local education partners to learn more about local youth mental health resources and supports. Dr. Nemko noted that we were pleased to have as

our guests, First Partner, Jennifer Siebel Newsom, Dr. Diana Ramos, California Surgeon General, Michael Lombardo with Placer County Office of Education, and Jill Barnes, NCOE Senior Program Manager for Mental Health.

- Dr. Nemko reminded the Board that the film screening for *Hiding in Plain Site* will be held at the Napa Valley College on November 7 followed by a panel of experts facilitated by Jeni Olsen, Prevention Director, Mentis. The panel will include Shari Staglin, Director, *One Mind*; Toby Ewing, Executive Director California Mental Health Services; a student; and Chelsea Stoner, Napa County Health and Human Services.
- Dr. Nemko reported that she met Jared Joiner with the Chan Zuckerberg Initiative at a recent League of Innovative Schools conference. Mr. Joiner shared an educational tool the Chan Zuckerberg Initiative created called "reflection cards" which teachers can use as writing prompts or conversation starters with students. Dr. Nemko noted that the cards are a way to get teachers to relate to students.
- Dr. Nemko thanked Sindy Biederman for introducing us to Spirit Horse Ranch. Mrs. Biederman and Dr. Nemko visited the ranch where formerly abused horses are taken care of and brought back to health. The thought is for the Camille Creek students to visit regularly, help take care of the horses, and hopefully spark a new interest for students.
- Dr. Nemko asked Community Projects to support Napa County Reads to purchase books for the upcoming Napa County Reads event. Dr. Nemko reported that Community Projects donated \$7,350.00 to support Napa County Reads. The funds are used for the author's travel expenses and the balance of funds is for books.
- Dr. Nemko reported that Josh Schultz, on behalf of the NCOE, received a very nice letter from the California Department of Education thanking him for the timely submittal of the 2021-2022 Standardized Account Code Structure and/or Charter Schools Alternative form Unaudited Actual Financial Report.
- Dr. Nemko reported that we received a letter from Redwood Empire Food Bank letting us know that they distributed over 59 million dollars worth of food and that our CalServes program played a vital role in this effort.
- Dr. Nemko reported that we are hosting a Footsteps2Brilliance workshop for our Digital Early Literacy program at the NCOE tomorrow. We will have more than 40 people from around the state to share strategies on what makes the program work and others who are interested in the program. The Board is invited to stop by at any time.
- Dr. Nemko reported that we are looking at greater security measures than we currently have for our schools and staff. Tulare County has a web-based system called ActVNet that provides law enforcement access to school's buildings, cameras, and site plans. Dr. Nemko noted that another system being considered is a wireless system where students and staff wear a badge which allows the wearer to alert law enforcement by pressing the badge. Both of these systems will be presented for consideration at upcoming Superintendents' Council meetings.

4. CONSENT AGENDA ITEMS

A. On a motion by Ms. Waldinger and a second by Mr. Parrott, the Board approved Consent Agenda Item 4.A. (Temporary County Certificates). Ayes – Mr. Parrott, Mrs. Cash, Ms. Waldinger, Mr. Donaldson, Mrs. Biederman, Mr. Huffman. Noes – None.

B. On a motion by Ms. Waldinger and a second by Mr. Parrott, the Board approved Board Compensation (Jennifer Kresge). Ayes – Mr. Parrott, Ms. Waldinger, Mr. Donaldson, Mr. Huffman. Noes – Mrs. Biederman, Mrs. Cash.

5. ACTION ITEMS

A. On a motion by Ms. Waldinger and a second by Mrs. Biederman, the Board approved Board Policy 6158 Independent Study retroactive to the start of the school year. Ayes – Mr. Parrott, Mrs. Cash, Ms. Waldinger, Mr. Donaldson, Mrs. Biederman, Mr. Huffman. Noes – None.

B. On a motion by Mrs. Biederman and a second by Mrs. Cash, the Board approved the appointment of an ad hoc committee for the charter school policy. The ad hoc committee appointees are Board members Jean Donaldson, Gerry Parrott, and Janna Waldinger. Ayes – Mr. Parrott, Mrs. Cash, Ms. Waldinger, Mr. Donaldson, Mrs. Biederman, Mr. Huffman. Noes – None.

6. SCHEDULED MATTER

Scheduled Matter was tabled to the December meeting.

7. INFORMATION ITEMS

A. The Board accepted the Personnel Activity Report as presented.

B. Dr. Nemko reviewed the Williams Annual Visitation Report and noted that a playground structure at McPherson Elementary was in need of a replacement part. The playground structure is blocked off pending the replacement part. There were no other findings.

C. Mr. Schultz provided an update on the Camille Creek project budget and expenditures.

D. Board members expressed interest for holding positions of President, Vice president, or Trustee Representative.

8. FUTURE AGENDA ITEMS Board review Board Policy 9250 Remuneration, Reimbursement, and Other Benefits.

9. NEXT MEETING OF THE NAPA COUNTY BOARD OF EDUCATION

The next regular meeting of the Napa County Board of Education will be Tuesday, December 13, 2022 at 3:30 p.m.

10. ADJOURNMENT

There being no further business, the meeting was adjourned at 5:10 p.m.

Respectfully submitted,

Barbara Nemko, Secretary
es

Approved _____ Date _____

Amended Minutes to reflect corrected information to the following items:

12. *Report from Closed Session*

13. *Open Session*

MEETING OF THE NAPA COUNTY BOARD OF EDUCATION

Tuesday, September 6, 2022

Members present

Gerry Parrott, Jean Donaldson, Don Huffman, Sindy Biederman, Janna Waldinger, Ann Cash

Remote Attendance: Jennifer Kresge

1. ORGANIZATION

A. CALL TO ORDER

President Don Huffman called the meeting to order at 3:30 p.m.

B. FLAG SALUTE

The salute to the Flag was led by Janna Waldinger.

C. PUBLIC PARTICIPATION

President Huffman read the instructions for public participation via teleconference.

D. WELCOME TO VISITORS

Visitors were welcomed to the meeting.

E. APPROVAL OF AGENDA

The Agenda was approved on a motion by Mr. Parrott and a second by Ms. Waldinger. A roll call vote was taken: *Ayes* – Mr. Parrott, Mrs. Cash, Mrs. Kresge, Ms. Waldinger, Mr. Donaldson, Mrs. Biederman, Mr. Huffman. *Noes* – None.

F. APPROVAL OF MINUTES

On a motion by Ms. Waldinger and a second by Mrs. Biederman, the Minutes of August 2, 2022 were approved. A roll call vote was taken: *Ayes* – Mr. Parrott, Ms. Waldinger, Mr. Donaldson, Mrs. Biederman, Mr. Huffman. *Noes* – None. *Abstained* – Mrs. Cash, Mrs. Kresge.

G. COMMENTS BY THE PUBLIC

Public comment was given.

2. ADJOURN TO CLOSED SESSION 3:40 p.m.

The purpose of the closed session hearing with respect to: Review potential litigation.
Potential cases: 1

3. REPORT FROM CLOSED SESSION

- A. The Board met in closed session to review potential litigation. No further action was taken.

4. OPEN SESSION (4:00 p.m.)

5. PRESENTATIONS AND PUBLIC HEARINGS

- A. A Public Hearing was opened at 4:02 p.m. and was held on the matter of sufficiency and current content of textbooks and instructional materials as utilized in the 2022-2023 school year. Nancy Dempsey, Director of Juvenile Court and Community Schools, reported that all instructional materials are aligned with the common core standards. The public hearing which was held in compliance with Education Code Section 60119, to encourage participation by parents, teachers, members of the community and bargaining unit leaders on the issue of sufficiency and current content of textbooks and instructional materials as utilized in the 2022-2023 school year, elicited no comments from the public. The public hearing closed at 4:10 p.m.

6. CORRESPONDENCE, COMMUNICATIONS, AND REPORTS

- Dr. Nemko reported that she and three Board members will be attending the CCBE conference in Monterey this week.
- Dr. Nemko reported that she has been visiting the elementary schools with new principals beginning with St. Helena Elementary, Bel Aire Elementary, Willow, and next week a visit to McPherson Elementary is planned. Dr. Nemko noted that everyone is off to a good start with an emphasis on social and emotional wellness. Dr. Nemko reported that the NCOE used to have a program for elementary schools called *I Read to the Principal*. The NCOE will continue to sponsor this program and will provide *I Read to the Principal* certificates, for the principal to sign, and pencils with the same logo for students.
- Dr. Nemko reported on State Superintendent Tony Thurmond's press conference last week on addressing literacy in the state. Superintendent Thurmond announced a partnership with Footsteps2Brilliance, an early literacy technology company that offers free English and Spanish online interactive books, games, and activities to all families and students in California. Dr. Nemko reported that we were the first LEA in California to partner with Footsteps2Brilliance in 2010.
- Dr. Nemko thanked Julie McClure who submitted the Early Education Teacher Development Grant that helps would-be teachers earn a teaching credential. We were awarded the grant that started July 31, 2022 and runs through June 30, 2025.
- Dr. Nemko reported that in an effort to help the district find more subs, the NCOE has created lawn signs advertising the need for substitute teachers and aides and encouraged the Board to pick up a sign after the meeting.

- Dr. Nemko reported that we have expanded the Induction Program so we can help administrators clear their credential. Dr. Nemko noted that we are currently operating a satellite program with Placer County and have applied to the Commission on Teacher Credentialing for licensure to run our own program.
- Dr. Nemko reported that she is meeting with Troy Knox, Principal, McPherson Elementary next week to review lists of former students to see how they are doing in school with the hope of reducing the number of students who go on to struggle in school. Dr. Nemko referenced last year's Breaking Barriers meeting at Camille Creek which was the impetus for creating a "backwards map" to help schools such as McPherson, Phillips, Snow, and Shearer go back and review K-2 student records, and then analyze whether there could have been interventions that could prevent students from falling behind.
- Dr. Nemko reported that we recently discovered four boxes of books on art, design, travel, and architecture in the NCOE Room D that had been donated to Dr. Nemko. The books had originally been given to a friend of Margrit Mondavi 20 years ago, and the friend has since donated the books to Dr. Nemko. The books have been donated to the Camille Creek library.
- Dr. Nemko reported that Human Resources has moved into the former NapaLearns office space at the NCOE providing much needed space for testing and interview purposes.
- Dr. Nemko reported on the Liberated Ethnic Studies Curriculum program, which was recently rejected by the State Board of Education and Governor Newsom for being divisive and Anti-Semitic.
- Dr. Nemko reported that she will forward, to the Board, the Labor Day speech given by Bob Wise, former Governor of West Virginia, on COVID and the education system.
- Mrs. Cash reported that she attended a recent NVUSD board meeting.
- Mrs. Biederman reported that she attended *Back to School* at American Canyon Middle School last week.
- Mrs. Biederman reported that she will invite a representative from Team Hope to present at the October Board meeting.

7. CONSENT AGENDA ITEMS

A. On a motion by Ms. Waldinger and a second by Mrs. Kresge, the Board approved Consent Agenda Item 4.A. (Temporary County Certificates). A roll call vote was taken: Ayes – Mr. Parrott, Mrs. Cash, Mrs. Kresge, Ms. Waldinger, Mr. Donaldson, Mrs. Biederman, Mr. Huffman. Noes – None.

B. No action was taken on Consent Agenda Item 4.B.

8. ACTION ITEMS

A. On a motion by Ms. Waldinger and a second by Mrs. Biederman, the Board adopted Resolution 2022-31 certifying (per Agenda Item 5.A.) that the Napa County Office of Education has complied with the requirements of Education Code 60119 for the 2022-

2023 school year. A roll call vote was taken: Ayes – Mr. Parrott, Mrs. Cash, Mrs. Kresge, Ms. Waldinger, Mr. Donaldson, Mrs. Biederman, Mr. Huffman. Noes – None. B. On a motion by Ms. Waldinger and a second by Mrs. Biederman, the Board approved Board Bylaw 9323 Meeting Conduct, addition related to Board Public Comment. A roll call vote was taken: Ayes – Mr. Parrott, Mrs. Cash, Mrs. Kresge, Ms. Waldinger, Mr. Donaldson, Mrs. Biederman, Mr. Huffman. Noes – None.

Public Comment was given.

9. SCHEDULED MATTER

Mrs. Kresge reported that Governor Newsom allocated 128 billion dollars for TK-12 schools. Mrs. Kresge noted that Capitol Advisors will be presenting at the CCBE Conference and will most likely have updated information on how the funds will be used.

10. INFORMATION ITEMS

A. The Board accepted the Personnel Activity Report as presented.

B. Mr. Schultz reported that we received new unrestricted ongoing revenue from the State Budget which triggered a reopener to our negotiations with SEIU. The results are that we are extending to our NCFT unit and management staff an extra 0.75 percent on-schedule raise effective October 1. Mr. Schultz further reported that the legislative session wrapped up last week with the legislature passing a K-12 education budget clean-up bill, AB 185.

C. Mr. Parrott reviewed the election status roster with the Board.

Public comment was given.

11. ADJOURN TO CLOSED SESSION (5:00 p.m.)

The Board adjourned to closed session with respect to: Appeal of Denial of Interdistrict Attendance Agreement.

12. REPORT FROM CLOSED SESSION (if applicable) 6:28 p.m.

The Board met in closed session to deliberate the appeal. The Board will report any action taken in Open Session.

13. OPEN SESSION (7:10 p.m.)

The Board voted to grant the Interdistrict Transfer Appeal. A roll call vote was taken: Ayes – Mr. Huffman, Ms. Waldinger, Mr. Parrott, Mrs. Kresge. Noes – Mr. Donaldson, Mrs. Cash, Mrs. Biederman.

14. FUTURE AGENDA ITEMS 1) Team Hope presentation, 2) CCBE Conference report, and 3) Camille Creek Construction update.

15. NEXT MEETING OF THE NAPA COUNTY BOARD OF EDUCATION

The next regular meeting of the Napa County Board of Education will be Tuesday, October 4, 2022 at 3:30 p.m.

16. ADJOURNMENT

There being no further business, the meeting was adjourned at 7:30 p.m.

Respectfully submitted,

Barbara Nemko, Secretary
es

Approved _____ Date _____

NAPA COUNTY OFFICE OF EDUCATION
Barbara Nemko, Ph. D., Superintendent

Item: 1.I.
Date: December 13, 2022

Title: 2023 Board Calendar.

History:

Historically, regular meetings of the Board have been held on the first Tuesday of every month at 3:30 p.m. Every year, there are certain legal and operational requirements that that require additional or rescheduled meetings.

- A second meeting in June is typically needed for the adoption of the budget and LCAP.
- In December the first Tuesday of the month is too early in the month to meet the requirement for holding the annual organizational meeting, which must be on or after the second Friday of December.

Staff proposes the following calendar of regular meetings:

- Set the January regular meeting for Tuesday, January 10, 2023, to avoid holiday conflicts.
- Set the first Tuesday of the month at 3:30 p.m. as the regular meeting time for the months of February through November, except July.
- Add an additional regular meeting for Tuesday, June 13 at 3:30 p.m. to adopt the LCAP and Budget.
- Set the July regular meeting for Tuesday, July 11 to avoid conflict with the July 4 holiday.
- Set the December regular / Annual Organizational meeting for Tuesday, December 12 at 3:30 p.m.

The full calendar as proposed:

• January 10	• July 11
• February 7	• August 1
• March 7	• September 5
• April 4	• October 3
• May 2	• November 7
• June 6	• December 12
• June 13	

Current Proposal:

Review the proposed calendar additions and changes and take action to establish the meeting dates

Funding Source: NA.

Specific Recommendation:

Approve a Board calendar.

Recommended By: Joshua Schultz, Deputy Superintendent

Prepared By: Joshua Schultz, Deputy Superintendent

NAPA COUNTY OFFICE OF EDUCATION
Barbara Nemko, Ph.D.

Item 4-A
December 13, 2022

TITLE:

Temporary County Certificates

HISTORY:

Education Code Section 44332 authorizes the issuance of Temporary County Certificates for the purpose of authorizing salary payments to certificated employees whose credential applications are being processed. The applicant must make a statement under oath that he or she has duly filed an application for a credential and that to the best of his or her knowledge no reason exists why a certificate should not be issued.

CURRENT PROPOSAL:

Consider approval of Temporary County Certificates. Such certificate shall be valid for not more than one calendar year from the date of issuance. In no event shall a Temporary Certificate be valid beyond the time that the commission either issues or denies the originally requested credential or permit. Therefore, it is necessary to process these certificates in a timely manner. This authorization extends to all public-school districts under the Napa County Office of Education jurisdiction.

FUNDING SOURCE:

Not Applicable

RECOMMENDATION:

It is recommended that the Napa County Board of Education approve the issuance of the Temporary County Certificates presented at this **December 13, 2022** meeting.

Prepared by: Sarah White, Credentials Analyst
12/7/2022

**NAPA COUNTY OFFICE OF EDUCATION
Barbara Nemko Ph.D.**

TO: **Napa County Board of Education**
FROM: **Sarah White, Credentials Analyst**

DATE: **December 13, 2022**
Item 4-A

NAPA COUNTY OFFICE OF EDUCATION

NAME

TYPE

DOJ CLEARED

Waiver 72-HR

Public Notice

YES

NAPA VALLEY UNIFIED SCHOOL DISTRICT

NAME

TYPE

DOJ CLEARED

Wiser, Kelly	Speech Lang. Pathology	10/3/2022
Flynn, Felix	PIP- SS. Music	11/2/2022
DelAgua, Alejandra	VTW-PPS social worker	10/14/2022
Pesko, Tava	STSP World Lang: Spanish	10/9/2018
MacDonald, Kelly	STSP-Multi Subject	8/4/2021
Koross, Laurence	Multiple subject	10/2/2022

TITLE:

Approval of the First Interim Report.

HISTORY:

The Education Code requires each county office of education and all school districts to submit a financial report to their Governing Board twice a year. This report must include all income and expenses for the general fund and the report should be submitted within 45 days after October 31 and January 31 of each year. This report is referred to as the *First Interim Report*.

The governing board must then certify whether or not the report is positive, qualified, or negative. A positive certification indicates that the county office can meet its financial obligations for the current fiscal year and the two subsequent fiscal years. A qualified certification indicates that the county office may not meet its financial obligations for the current fiscal year or two subsequent fiscal years. A negative certification indicates that the county office will be unable to meet its financial obligations for the remainder of the current fiscal year or subsequent fiscal year.

CURRENT PROPOSAL:

Attached is the required First Interim Report along with a summary sheet that summarizes all income and expenses for the general fund. The Napa County Office of Education is fiscally sound, has a reserve well in excess of the required 3% and will be able to maintain required reserve levels in subsequent fiscal years even under the current conservative revenue projections.

FUNDING SOURCE:

All NCOE Funds

SPECIFIC RECOMMENDATION:

Recommend the Governing Board accept a positive certification of the First Interim Report.

PREPARED BY:

Josh Schultz, Deputy Superintendent

JS:kb

Joshua Schultz

December 13, 2022

NCOE
2022-23

First Interim



NAPA COUNTY OFFICE
OF
EDUCATION

Summary – Changes Since Adopted Budget

- The 2022-23 budget outlook has improved significantly due to the revisions to the COE LCFF formula included in the Adopted State Budget.
- The multi-year projection also benefits from the change to the LCFF calculation, but the increased unrestricted revenue is partially offset by the loss of indirect from the Fee For Service Preschool Program.

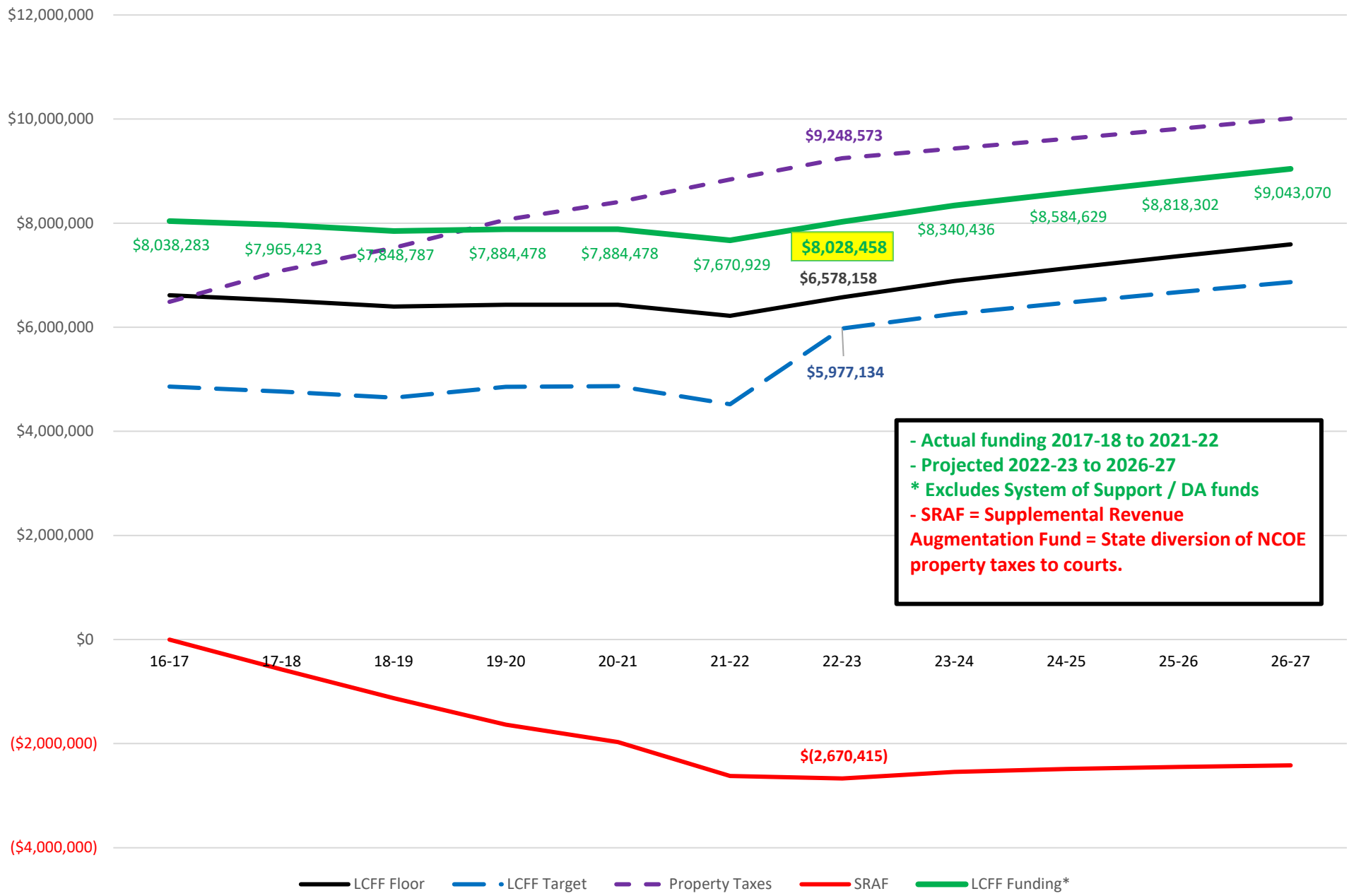
Changes to the County Office LCFF Calculation:

- 2021-22 and earlier:
 - NCOE was a “hold harmless” COE because LCFF Target below Floor
 - Funded on LCFF “Floor”
 - 2012-13 funding levels
 - Adjusted for Community School ADA at 2012-13 Revenue Limit \$8,538.54
 - Also guaranteed Minimum State Aid (MSA) \$1,450,300
 - Because NCOE Property Taxes fully fund the Floor, total funding = Floor + MSA
 - System of Support (DA) funding added by separate formula.

Changes to the County Office LCFF Calculation:

- 2022-23 Changes:
 - Increases to County Operations Grant (COG) component of LCFF Target...
 - But, LCFF Target is still below Floor...
 - However, now the Floor is adjusted for COLA calculated on the Target... $\text{New Floor} = \text{Old Floor} + (\text{COLA \%} * \text{Target})$

NCOE LCFF Revenue History and Projections First Interim 2022-23



MYP – Improved Picture for Now

Napa County Office of Education
Napa County

2022-23 First Interim
County School Service Fund
Multiyear Projections
Unrestricted

28 10280 0000000
Form MYPI
D817ZCCGDS(2022-23)

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		16,697.00	(2.00%)	16,363.00	(2.00%)	16,036.00
(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	8,572,326.40	3.64%	8,884,304.40	2.75%	9,128,497.40
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	52,481.10	0.00%	52,481.10	0.00%	52,481.10
4. Other Local Revenues	8600-8799	1,136,409.96	0.00%	1,136,409.96	0.00%	1,136,409.96
5. Other Financing Sources						
a. Transfers In	8900-8929	10,000.00	0.00%	10,000.00	0.00%	10,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,177,081.69)	0.00%	(1,177,081.69)	0.00%	(1,177,081.69)
6. Total (Sum lines A1 thru A5c)		8,594,135.77	3.63%	8,906,113.77	2.74%	9,150,306.77

MYP – Improved Picture for Now

- Projected **loss of indirect** revenue due to NVUSD takeback of their special education preschool students.
- Nonetheless, unrestricted **fund balance** is projected to increase modestly due to improved LCFF revenue, and fewer restricted expenses being transferred back to unrestricted in out years.

8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,621,504.55)	(8.33%)	(3,319,945.79)	0.00%	(3,319,945.79)
9. Other Financing Uses						
a. Transfers Out	7600-7629	52,693.16	0.00%	52,693.16	0.00%	52,693.16
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)		8,398,674.04	5.16%	8,831,763.79	1.92%	9,001,475.79
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		195,461.73		74,349.98		148,830.98

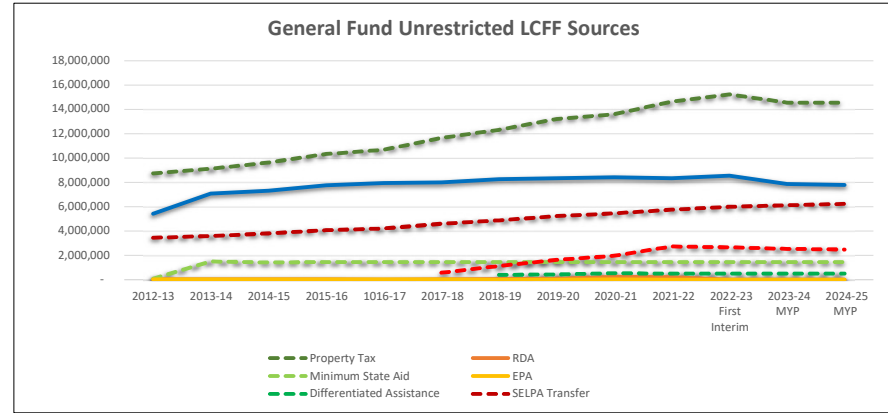
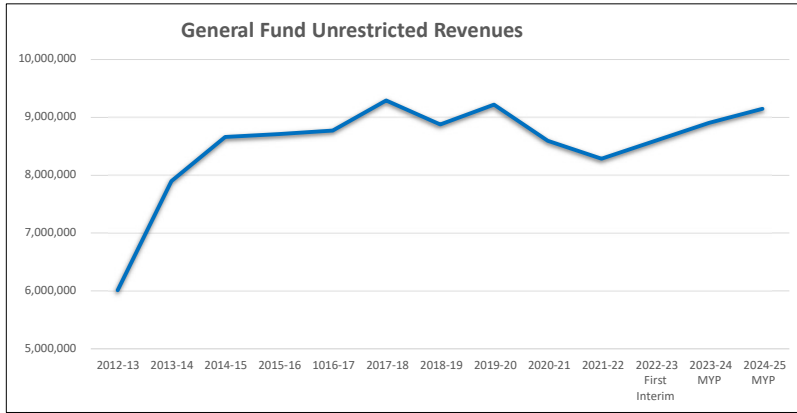
What's Not In The First Interim?

- Potential for additional SOS/DA funding due to more districts possibly eligible for Differentiated Assistance.
- Higher COLA projected by LAO (... but can CA fund it?)
- Possible new restricted funding sources / contracts in out years.

Bottom Line

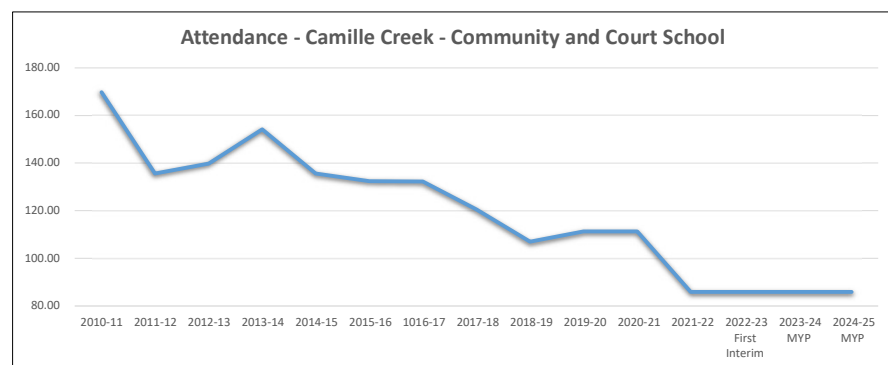
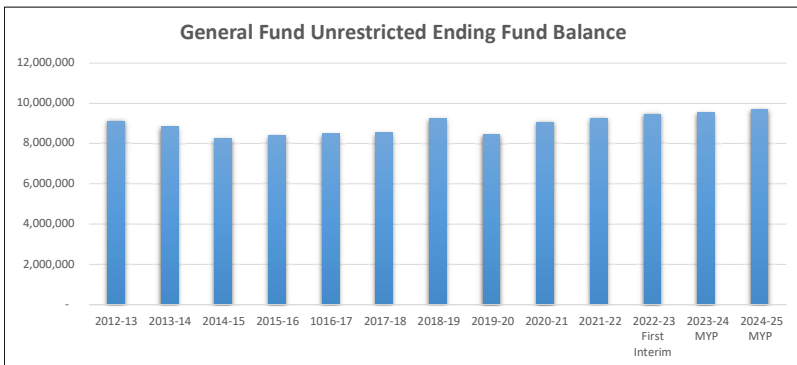
- Budget picture in the current and future years improved by changes to COE LCFF funding formula.
- Considerable uncertainty about future restricted funding sources.

Napa COE Financial Trends - Presented with the 2022-23 First Interim



	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 First Interim	2023-24 MYP	2024-25 MYP
LCFF Sources	7,989,456	8,270,521	8,338,023	8,442,113	8,114,036	8,572,326	8,884,304	9,128,497
Federal Revenue	-	(10,899)	134,169	55,975	-	-	-	-
State Revenue	88,509	76,867	47,495	56,277	55,633	52,481	52,481	52,481
Local Revenue	1,465,074	1,303,877	1,574,127	976,723	1,157,707	1,136,410	1,136,410	1,136,410
Transfer In	-	-	11,048	101,572	10,000	10,000	10,000	10,000
Contribution	(248,162)	(764,884)	(886,220)	#####	(1,054,041)	(1,177,082)	(1,177,082)	(1,177,082)
Total Revenues	9,294,877	8,875,482	9,218,642	8,597,303	8,283,336	8,594,135	8,906,113	9,150,306

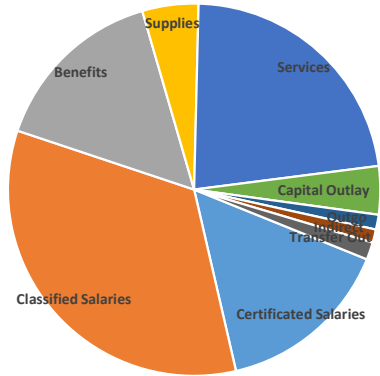
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 First Interim	2023-24 MYP	2024-25 MYP
Property Tax	11,656,198	12,335,732	13,215,465	13,605,955	14,641,658	15,245,697	14,556,641	14,556,641
RDA	31,632	70,466	84,073	247,469	223,057	-	-	-
Minimum State Aid	1,450,300	1,450,300	1,450,300	1,450,300	1,450,300	1,450,300	1,450,300	1,450,300
EPA	23,912	21,854	20,136	24,302	16,166	17,178	17,178	17,178
Differentiated Assistance	-	400,000	433,333	533,333	500,000	500,000	500,000	500,000
SELPA Transfer	(4,597,583)	(4,880,164)	(5,231,573)	(5,449,452)	(5,759,516)	(5,997,123)	(6,117,066)	(6,239,407)
SRAF Transfer	(575,003)	(1,127,667)	(1,633,711)	(1,969,794)	(2,735,627)	(2,670,415)	(2,543,409)	(2,487,887)
Total LCFF Sources	7,989,456	8,270,521	8,338,023	8,442,113	8,336,038	8,545,637	7,863,644	7,796,825



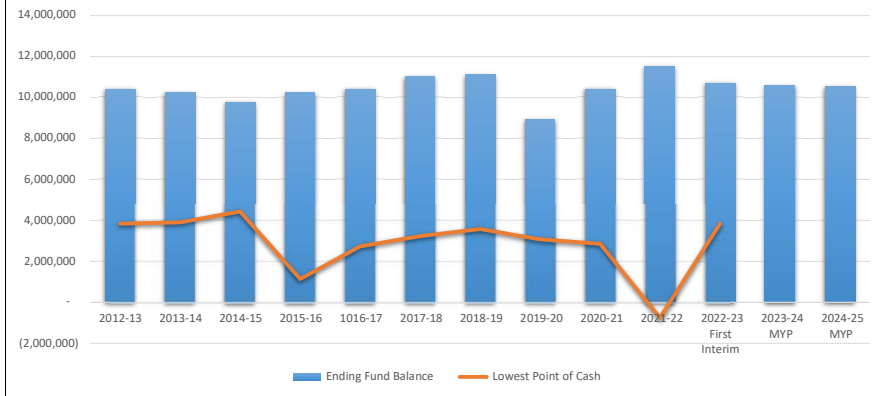
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 Adopted	2023-24 MYP	2024-25 MYP
Ending Balance	8,534,914	9,233,320	8,462,554	9,068,926	9,268,307	9,463,768	9,538,118	9,686,949

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 Adopted	2023-24 MYP	2024-25 MYP
Attendance	120.61	106.93	111.25	111.25	85.89	85.89	85.89	85.89

Combined General Fund Expenditures



General Fund - Fund Balance and Lowest Point of Cash in Treasury



	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 First Interim	2023-24 MYP	2024-25 MYP
Certificated Salaries	5,348,123	5,394,879	5,404,925	5,928,361	6,294,554	6,592,752	5,877,422	6,072,494
Classified Salaries	12,424,229	12,172,730	12,078,992	13,397,259	13,903,702	18,679,708	18,798,791	19,000,123
Benefits	4,629,492	6,079,534	5,436,122	5,694,339	6,336,606	7,663,122	7,292,328	7,511,097
Supplies	982,658	1,119,880	862,610	1,347,688	2,006,415	4,082,073	4,052,710	4,052,710
Services	7,748,655	8,021,723	8,323,936	7,753,702	9,307,103	16,785,571	14,502,737	14,103,357
Capital Outlay	798,534	337,719	178,602	995,036	1,734,884	560,548	17,000	17,000
Outgo	229,523	904,641	2,458,266	-	526,036	587,488	587,488	587,488
Indirect	(295,232)	(309,320)	(441,096)	(403,354)	(473,311)	(551,444)	(551,444)	(551,444)
Transfer Out	1,452,175	1,690,625	1,880,703	1,848,713	625,268	52,693	52,693	52,693
Total Expenditures	33,318,157	35,412,410	36,183,059	36,561,745	40,261,258	54,452,511	50,629,724	50,845,517

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23 First Interim	2023-24 MYP	2024-25 MYP
Ending Fund Balance	11,016,401	11,115,401	8,934,893	10,412,581	11,534,197	10,702,936	10,584,429	10,540,403
Lowest Point of Cash	3,232,803	3,570,406	3,065,254	2,859,665	(759,680)	3,839,042	-	-
Lowest Month of Cash	September	September	February	October	November	July	-	-

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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: December 13, 2022 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

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

Contact person for additional information on the interim report:

Name: Joshua Schultz Telephone: (707) 253-6832
Title: Deputy Superintendent E-mail: jschultz@napacoe.org

Criteria and Standards Review Summary

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

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

S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
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	

Napa County Office of Education

2022-23 First Interim and MYP Assumptions

2022-23 LCFF Revenue Assumptions

- \$15,245,697 County P-1 property taxes
- \$1,450,300 Minimum state aid
- \$500,000 Differentiated Assistance
- \$17,178 EPA
- (\$5,997,123) Special education transfer set at 39.34%
- (\$2,670,415) SRAF transfer of excess property tax to fund county court system

Revenue Changes since Adopted Budget

Unrestricted

- \$430,000 Decrease in SRAF Transfer due to LCFF COLA
- \$60,000 Contracts for various business services to districts

Restricted

- \$900,000 Lead to Literacy award
- \$990,000 ASES ARPA award
- \$670,000 AmeriCorps award and carryover
- \$420,000 ASES ARPA Sonoma County contract
- \$442,000 CCSPP Implementation and Coordination awards
- \$225,000 Public Health Workforce award
- \$230,000 SPPTAP award
- \$305,000 IEEEEP Carryover
- \$130,000 Coastal Field Trips awards
- \$178,000 Learning Recovery Emergency Block Grant

Expenditure Changes since Adopted Budget

Unrestricted

- Salary schedule increase of 0.75% for all employee groups.

Restricted

- Salary schedule increase of 0.75% for all employee groups.
- All new and adjusted grants and contracts have expenditure budgets that match available revenue.
- Fund Balance one-time funds in the amount of \$338,000 have been brought into expenditure budgets.

2023-24 and 2024-25 MYP Assumptions

Revenues

- Estimated LCFF growth based on statutory COLA estimates from the SSC Dartboard

	COLA
2022-23	6.56%
2023-24	5.38%
2024-25	4.02%
2025-26	3.72%

Expenditures

- Salary schedule increases budgeted in 2023-24 at 2.25% of salary for all employee groups and in 2024-25 budgeted at 1.75% for certificated only.
- Removal of \$3,480,535 in revenue and expenditures to reflect the significant decrease in the fee for service special education preschool program. Beginning 2023-24, NCOE will only be serving preschool students from the four smaller UpValley districts.
- Spend down \$385,713 of one-time categorical funding over two years.
- Classified health and welfare costs budgeted for a 10% increase each year.
- Indirect held level at 11.17%.
- PERS and STRS employer contribution rates estimated to decrease over the next four years:

	PERS	STRS
2016-17	13.888%	12.58%
2017-18	15.531%	14.43%
2018-19	18.062%	16.28%
2019-20	19.721%	17.10%
2020-21	20.700%	16.15%
2021-22	22.910%	16.92%
2022-23	25.370%	19.10%
2023-24	25.200%	19.10%
2024-25	24.600%	19.10%
2025-26	23.700%	19.10%
2026-27	22.500%	19.10%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		16,697.00	(2.00%)	16,363.00	(2.00%)	16,036.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
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3. Other State Revenues	8300-8599	52,481.10	0.00%	52,481.10	0.00%	52,481.10
4. Other Local Revenues	8600-8799	1,136,409.96	0.00%	1,136,409.96	0.00%	1,136,409.96
5. Other Financing Sources						
a. Transfers In	8900-8929	10,000.00	0.00%	10,000.00	0.00%	10,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,177,081.69)	0.00%	(1,177,081.69)	0.00%	(1,177,081.69)
6. Total (Sum lines A1 thru A5c)		8,594,135.77	3.63%	8,906,113.77	2.74%	9,150,306.77
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,474,527.98		1,522,623.98
b. Step & Column Adjustment				17,177.00		18,079.00
c. Cost-of-Living Adjustment				30,919.00		24,589.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,474,527.98	3.26%	1,522,623.98	2.80%	1,565,291.98
2. Classified Salaries						
a. Base Salaries				4,251,457.16		4,409,011.16
b. Step & Column Adjustment				63,022.00		65,388.00
c. Cost-of-Living Adjustment				94,532.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,251,457.16	3.71%	4,409,011.16	1.48%	4,474,399.16
3. Employee Benefits	3000-3999	1,986,042.01	3.48%	2,055,204.00	3.00%	2,116,860.00
4. Books and Supplies	4000-4999	857,241.16	0.00%	857,241.16	0.00%	857,241.16
5. Services and Other Operating Expenditures	5000-5999	2,650,448.62	0.00%	2,650,448.62	0.00%	2,650,448.62
6. Capital Outlay	6000-6999	160,281.00	(89.39%)	17,000.00	0.00%	17,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	587,487.50	0.00%	587,487.50	0.00%	587,487.50
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,621,504.55)	(8.33%)	(3,319,945.79)	0.00%	(3,319,945.79)
9. Other Financing Uses						
a. Transfers Out	7600-7629	52,693.16	0.00%	52,693.16	0.00%	52,693.16
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)		8,398,674.04	5.16%	8,831,763.79	1.92%	9,001,475.79
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		195,461.73		74,349.98		148,830.98
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,268,183.65		9,463,645.38		9,537,995.36
2. Ending Fund Balance (Sum lines C and D1)		9,463,645.38		9,537,995.36		9,686,826.34
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	27,476.31		27,476.31		27,476.31
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 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
d. Assigned	9780	7,605,233.07		7,679,583.05		7,828,414.03
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,830,936.00		1,830,936.00		1,830,936.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,463,645.38		9,537,995.36		9,686,826.34
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,830,936.00		1,830,936.00		1,830,936.00
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				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		1,830,936.00		1,830,936.00		1,830,936.00
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 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,087,783.00	5.38%	1,146,305.73	4.02%	1,192,387.25
2. Federal Revenues	8100-8299	16,308,605.47	0.00%	16,308,605.47	0.00%	16,308,605.47
3. Other State Revenues	8300-8599	13,718,061.30	0.00%	13,718,061.30	0.00%	13,718,061.30
4. Other Local Revenues	8600-8799	12,735,583.78	(27.33%)	9,255,048.71	0.00%	9,255,048.71
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	1,177,081.69	0.00%	1,177,081.69	0.00%	1,177,081.69
6. Total (Sum lines A1 thru A5c)		45,027,115.24	(7.60%)	41,605,102.90	.11%	41,651,184.42
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,118,224.44		4,354,798.06
b. Step & Column Adjustment				613,511.00		64,575.00
c. Cost-of-Living Adjustment				110,438.00		87,829.00
d. Other Adjustments				(1,487,375.38)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,118,224.44	(14.92%)	4,354,798.06	3.50%	4,507,202.06
2. Classified Salaries						
a. Base Salaries				14,428,251.16		14,389,779.42
b. Step & Column Adjustment				131,031.00		135,944.00
c. Cost-of-Living Adjustment				196,546.00		0.00
d. Other Adjustments				(366,048.74)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,428,251.16	(.27%)	14,389,779.42	.94%	14,525,723.42
3. Employee Benefits	3000-3999	5,677,079.83	(7.75%)	5,237,123.65	3.00%	5,394,237.36
4. Books and Supplies	4000-4999	3,224,832.03	(.91%)	3,195,468.64	0.00%	3,195,468.64
5. Services and Other Operating Expenditures	5000-5999	14,135,122.22	(16.15%)	11,852,288.21	(3.37%)	11,452,908.02
6. Capital Outlay	6000-6999	400,267.19	(100.00%)	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	3,070,060.63	(9.82%)	2,768,501.87	0.00%	2,768,501.87
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		46,053,837.50	(9.24%)	41,797,959.85	.11%	41,844,041.37
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,026,722.26)		(192,856.95)		(192,856.95)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,265,890.34		1,239,168.08		1,046,311.13
2. Ending Fund Balance (Sum lines C and D1)		1,239,168.08		1,046,311.13		853,454.18
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,239,168.08		1,046,311.13		853,454.18
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,239,168.08		1,046,311.13		853,454.18
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.						
Salaries, benefits, and operational costs have been reduced by \$3,480,535 to reflect the significant reduction in NCOE's fee for service special education preschool program as the programs shifts to serving students from only Napa's four small school districts.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		16,697.00	(2.00%)	16,363.00	(2.00%)	16,036.00
(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	9,660,109.40	3.84%	10,030,610.13	2.89%	10,320,884.65
2. Federal Revenues	8100-8299	16,308,605.47	0.00%	16,308,605.47	0.00%	16,308,605.47
3. Other State Revenues	8300-8599	13,770,542.40	0.00%	13,770,542.40	0.00%	13,770,542.40
4. Other Local Revenues	8600-8799	13,871,993.74	(25.09%)	10,391,458.67	0.00%	10,391,458.67
5. Other Financing Sources						
a. Transfers In	8900-8929	10,000.00	0.00%	10,000.00	0.00%	10,000.00
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)		53,621,251.01	(5.80%)	50,511,216.67	.57%	50,801,491.19
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,592,752.42		5,877,422.04
b. Step & Column Adjustment				630,688.00		82,654.00
c. Cost-of-Living Adjustment				141,357.00		112,418.00
d. Other Adjustments				(1,487,375.38)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,592,752.42	(10.85%)	5,877,422.04	3.32%	6,072,494.04
2. Classified Salaries						
a. Base Salaries				18,679,708.32		18,798,790.58
b. Step & Column Adjustment				194,053.00		201,332.00
c. Cost-of-Living Adjustment				291,078.00		0.00
d. Other Adjustments				(366,048.74)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,679,708.32	.64%	18,798,790.58	1.07%	19,000,122.58
3. Employee Benefits	3000-3999	7,663,121.84	(4.84%)	7,292,327.65	3.00%	7,511,097.36
4. Books and Supplies	4000-4999	4,082,073.19	(.72%)	4,052,709.80	0.00%	4,052,709.80
5. Services and Other Operating Expenditures	5000-5999	16,785,570.84	(13.60%)	14,502,736.83	(2.75%)	14,103,356.64
6. Capital Outlay	6000-6999	560,548.19	(96.97%)	17,000.00	0.00%	17,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	587,487.50	0.00%	587,487.50	0.00%	587,487.50
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(551,443.92)	0.00%	(551,443.92)	0.00%	(551,443.92)
9. Other Financing Uses						
a. Transfers Out	7600-7629	52,693.16	0.00%	52,693.16	0.00%	52,693.16
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)		54,452,511.54	(7.02%)	50,629,723.64	.43%	50,845,517.16
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(831,260.53)		(118,506.97)		(44,025.97)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,534,073.99		10,702,813.46		10,584,306.49
2. Ending Fund Balance (Sum lines C and D1)		10,702,813.46		10,584,306.49		10,540,280.52
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	27,476.31		27,476.31		27,476.31
b. Restricted	9740	1,239,168.08		1,046,311.13		853,454.18
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
d. Assigned	9780	7,605,233.07		7,679,583.05		7,828,414.03
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,830,936.00		1,830,936.00		1,830,936.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,702,813.46		10,584,306.49		10,540,280.52
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	1,830,936.00		1,830,936.00		1,830,936.00
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)		1,830,936.00		1,830,936.00		1,830,936.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.36%		3.62%		3.60%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	Napa 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)						
		6,851,015.00		6,851,015.00		6,851,015.00
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)						
		54,452,511.54		50,629,723.64		50,845,517.16
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		54,452,511.54		50,629,723.64		50,845,517.16
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		54,452,511.54		50,629,723.64		50,845,517.16
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)		1,633,575.35		1,518,891.71		1,525,365.51
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)		1,633,575.35		1,518,891.71		1,525,365.51
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**NAPA COUNTY OFFICE OF EDUCATION
2022-23
First Interim, General Fund**

	2022-23 Adopted Budget			2022-23 First Interim		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	REVENUES					
LCFF/Property Tax	8,141,434	1,087,940	9,229,374	8,572,326	1,087,783	9,660,109
Federal Revenues	-	13,289,301	13,289,301	-	16,308,605	16,308,605
State Revenues	52,481	12,104,106	12,156,588	52,481	13,718,061	13,770,542
Local Revenues	1,075,437	12,355,943	13,431,380	1,136,410	12,735,584	13,871,994
TOTAL REVENUES	9,269,352	38,837,291	48,106,643	9,761,217	43,850,034	53,611,251
EXPENSES						
Certificated Salaries	1,440,263	5,082,856	6,523,119	1,474,528	5,118,224	6,592,752
Classified Salaries	4,267,700	13,572,143	17,839,842	4,251,457	14,428,251	18,679,708
Employee Benefits	2,021,016	5,323,073	7,344,089	1,986,042	5,677,080	7,663,122
Books & Supplies	671,767	3,323,073	3,994,839	857,241	3,224,832	4,082,073
Services & Operating Exp	2,577,823	10,417,173	12,994,996	2,650,449	14,135,122	16,785,571
Capital Outlay	160,281	100,000	260,281	160,281	400,267	560,548
Other Outgo	587,488	-	587,488	587,488	-	587,488
Direct/Indirect Support Costs	(3,368,247)	2,878,520	(489,727)	(3,621,505)	3,070,061	(551,444)
TOTAL EXPENDITURES	8,358,091	40,696,837	49,054,928	8,345,981	46,053,838	54,399,818
Excess/Deficiency	911,261	(1,859,547)	(948,286)	1,415,237	(2,203,804)	(788,567)
OTHER FINANCING SOURCES/USES						
Transfers In	-	-	-	10,000	-	10,000
Transfers Out	(15,000)	-	(15,000)	(52,693)	-	(52,693)
Contributions	(1,171,042)	1,171,042	-	(1,177,082)	1,177,082	-
TOTAL OTHER FINANCING	(1,186,042)	1,171,042	(15,000)	(1,219,775)	1,177,082	(42,693)
NET INCREASE/DECREASE	(274,781)	(688,504)	(963,286)	195,462	(1,026,722)	(831,261)
FUND BALANCE						
Beginning Balance	9,325,195	694,677	10,019,872	9,268,184	2,265,890	11,534,074
Adjustments		-	-		-	-
ENDING BALANCE	9,050,414	6,173	9,056,587	9,463,645	1,239,168	10,702,813
Components of Fund Balance						
Nonspendable	440,087	-	440,087	27,476	-	27,476
Restricted	-	6,173	6,173	-	1,239,168	1,239,168
Committed	-	-	-	-	-	-
Assigned: <i>Counterparty Risk</i>	6,960,873	-	6,960,873	7,605,233	-	7,605,233
Assigned: <i>Capital Projects</i>	1,649,454	-	1,649,454	-	-	-
Reserve for Economic Uncertainties 3%	1,675,993	-	1,675,993	1,830,936	-	1,830,936
UNASSIGNED ENDING FUND BALANCE	-	-	-	-	-	-

FUND SUMMARY BALANCE
2022-23 First Interim

	County School Service Fund Fund 01	Children's Center Fund 12	Cafeteria Fund 13	Special Reserve Fund 17	Special Reserve OPEB Fund 20	School Facilities Fund 35
Revenue	\$53,611,251	\$5,768,300	\$664,761	\$28,000	\$5,000	\$1,839
Transfer In	\$10,000	\$0	\$42,693	\$0	\$0	\$448,233
Transfer Out	\$52,693	\$0	\$0	\$448,233	\$0	\$0
Expenses	\$54,399,818	\$5,992,160	\$750,591	\$0	\$0	\$1,235,357
Surplus / Deficit	-\$831,261	-\$223,860	-\$43,137	-\$420,233	\$5,000	-\$785,286
Beginning Balance	\$11,534,074	\$323,860	\$243,688	\$4,700,209	\$634,232	\$785,286
Legally Restricted Balances	\$1,239,168	\$1	\$551	\$0	\$0	\$0
Nonspendable	\$27,476	\$0	\$0	\$0	\$0	\$0
Other Assigned:						
<i>Counterparty Risk</i>	\$7,605,233					
<i>Reserve for Capital Projects</i>				\$4,279,976		
<i>Reserve for Cashflow</i>		\$100,000	\$200,000			
<i>Reserve for OPEB</i>					\$639,232	
<i>Reserve for Child Development</i>						
Reserve for Economic Uncertainty	\$1,830,936					
Unassigned/Unappropriated Balances	\$0	\$0	\$0	\$0	\$0	\$0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	8,141,434.11	8,141,434.11	550,393.00	8,572,326.40	430,892.29	5.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	52,481.10	52,481.10	146.97	52,481.10	0.00	0.0%
4) Other Local Revenue		8600-8799	1,075,436.70	1,075,436.70	460,590.63	1,136,409.96	60,973.26	5.7%
5) TOTAL, REVENUES			9,269,351.91	9,269,351.91	1,011,130.60	9,761,217.46		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,440,263.12	1,440,263.12	417,633.99	1,474,527.98	(34,264.86)	-2.4%
2) Classified Salaries		2000-2999	4,267,699.86	4,267,699.86	1,384,861.23	4,251,457.16	16,242.70	0.4%
3) Employee Benefits		3000-3999	2,021,016.06	2,021,016.06	622,348.12	1,986,042.01	34,974.05	1.7%
4) Books and Supplies		4000-4999	671,766.92	671,766.92	98,970.05	857,241.16	(185,474.24)	-27.6%
5) Services and Other Operating Expenditures		5000-5999	2,577,823.36	2,577,823.36	1,237,260.01	2,650,448.62	(72,625.26)	-2.8%
6) Capital Outlay		6000-6999	160,281.00	160,281.00	95,023.00	160,281.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	587,487.50	587,487.50	173,741.00	587,487.50	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,368,246.93)	(3,368,246.93)	(643,244.91)	(3,621,504.55)	253,257.62	-7.5%
9) TOTAL, EXPENDITURES			8,358,090.89	8,358,090.89	3,386,592.49	8,345,980.88		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			911,261.02	911,261.02	(2,375,461.89)	1,415,236.58		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	10,000.00	10,000.00	New
b) Transfers Out		7600-7629	15,000.00	15,000.00	0.00	52,693.16	(37,693.16)	-251.3%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,171,042.27)	(1,171,042.27)	0.00	(1,177,081.69)	(6,039.42)	0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,186,042.27)	(1,186,042.27)	0.00	(1,219,774.85)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			(274,781.25)	(274,781.25)	(2,375,461.89)	195,461.73		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,268,183.65	9,235,950.37		9,268,183.65	32,233.28	0.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,268,183.65	9,235,950.37		9,268,183.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,268,183.65	9,235,950.37		9,268,183.65		
2) Ending Balance, June 30 (E + F1e)			8,993,402.40	8,961,169.12		9,463,645.38		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	27,476.31	27,476.31		27,476.31		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	7,316,472.09	7,284,238.81		7,605,233.07		
Counterparty Risk	0000	9780	7,208,440.43					
Counterparty Risk	1100	9780	43,192.13					
Counterparty Risk	1400	9780	64,839.53					
Counterparty Risk	0000	9780		7,284,238.81				
Counterparty Risk	0000	9780				7,605,233.07		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,649,454.00	1,649,454.00		1,830,936.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,950,300.00	1,950,300.00	546,088.00	1,950,300.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	16,166.00	16,166.00	4,305.00	16,166.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	46,427.00	46,427.00	0.00	45,154.00	(1,273.00)	-2.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	13,689,247.00	13,689,247.00	0.00	14,478,076.00	788,829.00	5.8%
Unsecured Roll Taxes		8042	460,781.00	460,781.00	0.00	476,367.00	15,586.00	3.4%
Prior Years' Taxes		8043	27,702.00	27,702.00	0.00	27,702.00	0.00	0.0%
Supplemental Taxes		8044	332,484.00	332,484.00	0.00	246,100.00	(86,384.00)	-26.0%
Education Revenue Augmentation Fund (ERAF)		8045	6,556,846.00	6,556,846.00	0.00	6,556,846.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			23,079,953.00	23,079,953.00	550,393.00	23,796,711.00	716,758.00	3.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Property Taxes Transfers		8097	(14,938,518.89)	(14,938,518.89)	0.00	(15,224,384.60)	(285,865.71)	1.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			8,141,434.11	8,141,434.11	550,393.00	8,572,326.40	430,892.29	5.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
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	27,578.00	27,578.00	0.00	27,578.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	17,000.00	17,000.00	146.97	17,000.00	0.00	0.0%
Tax Relief Subventions								

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)
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	7,903.10	7,903.10	0.00	7,903.10	0.00	0.0%
TOTAL, OTHER STATE REVENUE			52,481.10	52,481.10	146.97	52,481.10	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	100.00	100.00	0.00	100.00	0.00	0.0%
Interest		8660	48,200.00	48,200.00	15,077.72	48,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
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	452,500.00	452,500.00	319,926.52	466,075.61	13,575.61	3.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	385,337.27	385,337.27	125,586.39	432,734.92	47,397.65	12.3%
Tuition		8710	189,299.43	189,299.43	0.00	189,299.43	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,075,436.70	1,075,436.70	460,590.63	1,136,409.96	60,973.26	5.7%
TOTAL, REVENUES			9,269,351.91	9,269,351.91	1,011,130.60	9,761,217.46	491,865.55	5.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	526,110.89	526,110.89	111,124.37	497,674.50	28,436.39	5.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	30,376.20	(30,376.20)	New
Certificated Supervisors' and Administrators' Salaries		1300	914,152.23	914,152.23	306,509.62	946,477.28	(32,325.05)	-3.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,440,263.12	1,440,263.12	417,633.99	1,474,527.98	(34,264.86)	-2.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	216,296.17	216,296.17	50,489.86	224,240.08	(7,943.91)	-3.7%
Classified Support Salaries		2200	87,513.50	87,513.50	11,371.99	90,513.50	(3,000.00)	-3.4%
Classified Supervisors' and Administrators' Salaries		2300	3,019,953.89	3,019,953.89	1,038,063.05	3,000,882.32	19,071.57	0.6%
Clerical, Technical and Office Salaries		2400	943,936.30	943,936.30	284,936.33	935,821.26	8,115.04	0.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,267,699.86	4,267,699.86	1,384,861.23	4,251,457.16	16,242.70	0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	243,200.61	243,200.61	67,333.27	242,641.51	559.10	0.2%
PERS		3201-3202	1,117,684.89	1,117,684.89	350,880.92	1,086,417.63	31,267.26	2.8%
OASDI/Medicare/Alternative		3301-3302	83,677.49	83,677.49	25,069.40	84,851.49	(1,174.00)	-1.4%
Health and Welfare Benefits		3401-3402	276,917.74	276,917.74	87,431.09	275,435.39	1,482.35	0.5%
Unemployment Insurance		3501-3502	26,888.65	26,888.65	8,509.98	29,368.16	(2,479.51)	-9.2%
Workers' Compensation		3601-3602	128,290.59	128,290.59	32,098.41	113,764.90	14,525.69	11.3%
OPEB, Allocated		3701-3702	92,030.58	92,030.58	35,617.82	101,328.12	(9,297.54)	-10.1%
OPEB, Active Employees		3751-3752	46,160.55	46,160.55	14,079.51	46,069.85	90.70	0.2%
Other Employee Benefits		3901-3902	6,164.96	6,164.96	1,327.72	6,164.96	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			2,021,016.06	2,021,016.06	622,348.12	1,986,042.01	34,974.05	1.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Books and Other Reference Materials		4200	9,129.53	9,129.53	278.51	16,479.53	(7,350.00)	-80.5%
Materials and Supplies		4300	474,355.32	474,355.32	79,611.12	670,042.92	(195,687.60)	-41.3%
Noncapitalized Equipment		4400	184,282.07	184,282.07	19,080.42	166,718.71	17,563.36	9.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			671,766.92	671,766.92	98,970.05	857,241.16	(185,474.24)	-27.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	105,000.00	105,000.00	0.00	125,000.00	(20,000.00)	-19.0%
Travel and Conferences		5200	203,833.11	203,833.11	55,832.54	189,646.89	14,186.22	7.0%
Dues and Memberships		5300	58,316.00	58,316.00	41,029.85	56,820.00	1,496.00	2.6%
Insurance		5400-5450	180,360.00	180,360.00	171,398.36	212,824.00	(32,464.00)	-18.0%
Operations and Housekeeping Services		5500	205,500.00	205,500.00	39,713.62	214,830.00	(9,330.00)	-4.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	129,847.86	129,847.86	41,253.97	128,320.08	1,527.78	1.2%
Transfers of Direct Costs		5710	(88,443.89)	(88,443.89)	(27,987.94)	(104,004.86)	15,560.97	-17.6%
Transfers of Direct Costs - Interfund		5750	(25,700.00)	(25,700.00)	(8,244.08)	(27,377.55)	1,677.55	-6.5%
Professional/Consulting Services and Operating Expenditures		5800	1,618,657.34	1,618,657.34	867,757.25	1,669,426.46	(50,769.12)	-3.1%
Communications		5900	190,452.94	190,452.94	56,506.44	184,963.60	5,489.34	2.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,577,823.36	2,577,823.36	1,237,260.01	2,650,448.62	(72,625.26)	-2.8%
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	107,000.00	107,000.00	95,023.00	107,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	53,281.00	53,281.00	0.00	53,281.00	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			160,281.00	160,281.00	95,023.00	160,281.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools								
		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools								
		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices								
		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs								
		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools								
		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices								
		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs								
		7213	0.00	0.00	0.00	0.00	0.00	0.0%

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						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	347,487.50	347,487.50	173,741.00	347,487.50	0.00	0.0%
Other Debt Service - Principal		7439	240,000.00	240,000.00	0.00	240,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			587,487.50	587,487.50	173,741.00	587,487.50	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,878,520.14)	(2,878,520.14)	(550,840.46)	(3,070,060.63)	191,540.49	-6.7%
Transfers of Indirect Costs - Interfund		7350	(489,726.79)	(489,726.79)	(92,404.45)	(551,443.92)	61,717.13	-12.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,368,246.93)	(3,368,246.93)	(643,244.91)	(3,621,504.55)	253,257.62	-7.5%
TOTAL, EXPENDITURES			8,358,090.89	8,358,090.89	3,386,592.49	8,345,980.88	12,110.01	0.1%
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	10,000.00	10,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	10,000.00	10,000.00	New
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	15,000.00	15,000.00	0.00	42,693.16	(27,693.16)	-184.6%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	10,000.00	(10,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			15,000.00	15,000.00	0.00	52,693.16	(37,693.16)	-251.3%
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								

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	(1,171,042.27)	(1,171,042.27)	0.00	(1,177,081.69)	(6,039.42)	0.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,171,042.27)	(1,171,042.27)	0.00	(1,177,081.69)	(6,039.42)	0.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,186,042.27)	(1,186,042.27)	0.00	(1,219,774.85)	(33,732.58)	2.8%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	1,087,940.00	1,087,940.00	0.00	1,087,783.00	(157.00)	0.0%
2) Federal Revenue		8100-8299	13,289,300.86	13,289,300.86	1,369,329.65	16,308,605.47	3,019,304.61	22.7%
3) Other State Revenue		8300-8599	12,104,106.43	12,104,106.43	2,569,693.10	13,718,061.30	1,613,954.87	13.3%
4) Other Local Revenue		8600-8799	12,355,943.48	12,355,943.48	1,768,359.59	12,735,583.78	379,640.30	3.1%
5) TOTAL, REVENUES			38,837,290.77	38,837,290.77	5,707,382.34	43,850,033.55		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,082,856.10	5,082,856.10	1,415,100.23	5,118,224.44	(35,368.34)	-0.7%
2) Classified Salaries		2000-2999	13,572,142.55	13,572,142.55	3,323,273.03	14,428,251.16	(856,108.61)	-6.3%
3) Employee Benefits		3000-3999	5,323,073.23	5,323,073.23	1,319,552.44	5,677,079.83	(354,006.60)	-6.7%
4) Books and Supplies		4000-4999	3,323,072.52	3,323,072.52	289,957.62	3,224,832.03	98,240.49	3.0%
5) Services and Other Operating Expenditures		5000-5999	10,417,172.75	10,417,172.75	1,395,676.02	14,135,122.22	(3,717,949.47)	-35.7%
6) Capital Outlay		6000-6999	100,000.00	100,000.00	241,099.00	400,267.19	(300,267.19)	-300.3%
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	2,878,520.14	2,878,520.14	550,840.46	3,070,060.63	(191,540.49)	-6.7%
9) TOTAL, EXPENDITURES			40,696,837.29	40,696,837.29	8,535,498.80	46,053,837.50		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,859,546.52)	(1,859,546.52)	(2,828,116.46)	(2,203,803.95)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,171,042.27	1,171,042.27	0.00	1,177,081.69	6,039.42	0.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,171,042.27	1,171,042.27	0.00	1,177,081.69		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(688,504.25)	(688,504.25)	(2,828,116.46)	(1,026,722.26)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,265,890.34	688,504.25		2,265,890.34	1,577,386.09	229.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,265,890.34	688,504.25		2,265,890.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,265,890.34	688,504.25		2,265,890.34		
2) Ending Balance, June 30 (E + F1e)			1,577,386.09	0.00		1,239,168.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,577,386.09	0.00		1,239,168.08		
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)
		9750						
Stabilization Arrangements			0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,087,940.00	1,087,940.00	0.00	1,087,783.00	(157.00)	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)
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,087,940.00	1,087,940.00	0.00	1,087,783.00	(157.00)	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	440,000.00	440,000.00	0.00	440,000.00	0.00	0.0%
Special Education Discretionary Grants		8182	3,268,119.74	3,268,119.74	0.00	3,402,267.82	134,148.08	4.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	53,574.00	53,574.00	0.00	42,854.00	(10,720.00)	-20.0%
Title I, Part D, Local Delinquent Programs	3025	8290	93,287.00	93,287.00	17,808.17	137,941.17	44,654.17	47.9%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	2,862,201.34	2,862,201.34	718,981.49	3,544,461.78	682,260.44	23.8%
Career and Technical Education	3500-3599	8290	124,242.00	124,242.00	0.00	124,242.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	6,447,876.78	6,447,876.78	632,539.99	8,616,838.70	2,168,961.92	33.6%
TOTAL, FEDERAL REVENUE			13,289,300.86	13,289,300.86	1,369,329.65	16,308,605.47	3,019,304.61	22.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,505,687.00	1,505,687.00	421,592.00	1,505,687.00	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	8,650.00	8,650.00	159.46	10,000.00	1,350.00	15.6%
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%

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)
After School Education and Safety (ASES)	6010	8590	2,583,723.60	2,583,723.60	0.00	2,423,004.07	(160,719.53)	-6.2%
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	1,121,703.04	1,121,703.04	967,400.52	1,128,488.62	6,785.58	0.6%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	397,079.77	397,079.77	0.00	409,222.63	12,142.86	3.1%
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	6,487,263.02	6,487,263.02	1,180,541.12	8,241,658.98	1,754,395.96	27.0%
TOTAL, OTHER STATE REVENUE			12,104,106.43	12,104,106.43	2,569,693.10	13,718,061.30	1,613,954.87	13.3%
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	6,620,704.01	6,620,704.01	104,478.64	6,616,361.07	(4,342.94)	-0.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,059,308.55	1,059,308.55	585,375.08	1,131,283.84	71,975.29	6.8%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,675,930.92	4,675,930.92	1,078,505.87	4,987,938.87	312,007.95	6.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other 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			12,355,943.48	12,355,943.48	1,768,359.59	12,735,583.78	379,640.30	3.1%
TOTAL, REVENUES			38,837,290.77	38,837,290.77	5,707,382.34	43,850,033.55	5,012,742.78	12.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,586,268.36	2,586,268.36	674,985.17	2,636,437.83	(50,169.47)	-1.9%
Certificated Pupil Support Salaries		1200	1,076,044.97	1,076,044.97	257,118.77	983,182.30	92,862.67	8.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,420,542.77	1,420,542.77	482,996.29	1,498,604.31	(78,061.54)	-5.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,082,856.10	5,082,856.10	1,415,100.23	5,118,224.44	(35,368.34)	-0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,551,412.71	6,551,412.71	984,208.66	6,710,228.52	(158,815.81)	-2.4%
Classified Support Salaries		2200	1,086,415.81	1,086,415.81	347,041.71	1,021,108.49	65,307.32	6.0%
Classified Supervisors' and Administrators' Salaries		2300	5,274,410.81	5,274,410.81	1,814,520.09	6,136,599.73	(862,188.92)	-16.3%
Clerical, Technical and Office Salaries		2400	659,903.22	659,903.22	177,502.57	560,314.42	99,588.80	15.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			13,572,142.55	13,572,142.55	3,323,273.03	14,428,251.16	(856,108.61)	-6.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,381,466.66	1,381,466.66	247,637.73	1,339,497.61	41,969.05	3.0%
PERS		3201-3202	2,080,139.73	2,080,139.73	677,561.41	2,328,855.80	(248,716.07)	-12.0%
OASDI/Medicare/Alternative		3301-3302	552,237.55	552,237.55	79,544.69	561,502.84	(9,265.29)	-1.7%
Health and Welfare Benefits		3401-3402	665,164.05	665,164.05	162,617.91	743,422.21	(78,258.16)	-11.8%
Unemployment Insurance		3501-3502	78,895.90	78,895.90	21,314.24	100,663.46	(21,767.56)	-27.6%
Workers' Compensation		3601-3602	402,222.61	402,222.61	84,190.53	430,165.62	(27,943.01)	-6.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	129,707.01	129,707.01	37,875.09	139,468.95	(9,761.94)	-7.5%
Other Employee Benefits		3901-3902	33,239.72	33,239.72	8,810.84	33,503.34	(263.62)	-0.8%
TOTAL, EMPLOYEE BENEFITS			5,323,073.23	5,323,073.23	1,319,552.44	5,677,079.83	(354,006.60)	-6.7%
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	13,712.01	13,712.01	6,693.65	19,898.26	(6,186.25)	-45.1%
Materials and Supplies		4300	2,540,795.01	2,540,795.01	174,062.71	2,539,698.28	1,096.73	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	768,565.50	768,565.50	109,201.26	642,235.49	126,330.01	16.4%
Food		4700	0.00	0.00	0.00	23,000.00	(23,000.00)	New
TOTAL, BOOKS AND SUPPLIES			3,323,072.52	3,323,072.52	289,957.62	3,224,832.03	98,240.49	3.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,824,442.58	4,824,442.58	456,420.65	7,157,507.64	(2,333,065.06)	-48.4%
Travel and Conferences		5200	334,420.91	334,420.91	113,223.29	646,482.11	(312,061.20)	-93.3%
Dues and Memberships		5300	9,100.00	9,100.00	3,030.00	4,740.00	4,360.00	47.9%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	100,638.00	100,638.00	8,598.05	100,638.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	177,177.16	177,177.16	75,725.60	224,537.29	(47,360.13)	-26.7%
Transfers of Direct Costs		5710	88,443.89	88,443.89	27,987.94	104,004.86	(15,560.97)	-17.6%
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	4,822,305.34	4,822,305.34	700,166.39	5,785,613.08	(963,307.74)	-20.0%
Communications		5900	60,644.87	60,644.87	10,524.10	111,599.24	(50,954.37)	-84.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,417,172.75	10,417,172.75	1,395,676.02	14,135,122.22	(3,717,949.47)	-35.7%
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	0.00	0.00	241,099.00	280,140.00	(280,140.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	100,000.00	100,000.00	0.00	120,127.19	(20,127.19)	-20.1%
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			100,000.00	100,000.00	241,099.00	400,267.19	(300,267.19)	-300.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,878,520.14	2,878,520.14	550,840.46	3,070,060.63	(191,540.49)	-6.7%
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			2,878,520.14	2,878,520.14	550,840.46	3,070,060.63	(191,540.49)	-6.7%
TOTAL, EXPENDITURES			40,696,837.29	40,696,837.29	8,535,498.80	46,053,837.50	(5,357,000.21)	-13.2%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								

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 Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,171,042.27	1,171,042.27	0.00	1,177,081.69	6,039.42	0.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,171,042.27	1,171,042.27	0.00	1,177,081.69	6,039.42	0.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,171,042.27	1,171,042.27	0.00	1,177,081.69	(6,039.42)	-0.5%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	9,229,374.11	9,229,374.11	550,393.00	9,660,109.40	430,735.29	4.7%
2) Federal Revenue		8100-8299	13,289,300.86	13,289,300.86	1,369,329.65	16,308,605.47	3,019,304.61	22.7%
3) Other State Revenue		8300-8599	12,156,587.53	12,156,587.53	2,569,840.07	13,770,542.40	1,613,954.87	13.3%
4) Other Local Revenue		8600-8799	13,431,380.18	13,431,380.18	2,228,950.22	13,871,993.74	440,613.56	3.3%
5) TOTAL, REVENUES			48,106,642.68	48,106,642.68	6,718,512.94	53,611,251.01		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,523,119.22	6,523,119.22	1,832,734.22	6,592,752.42	(69,633.20)	-1.1%
2) Classified Salaries		2000-2999	17,839,842.41	17,839,842.41	4,708,134.26	18,679,708.32	(839,865.91)	-4.7%
3) Employee Benefits		3000-3999	7,344,089.29	7,344,089.29	1,941,900.56	7,663,121.84	(319,032.55)	-4.3%
4) Books and Supplies		4000-4999	3,994,839.44	3,994,839.44	388,927.67	4,082,073.19	(87,233.75)	-2.2%
5) Services and Other Operating Expenditures		5000-5999	12,994,996.11	12,994,996.11	2,632,936.03	16,785,570.84	(3,790,574.73)	-29.2%
6) Capital Outlay		6000-6999	260,281.00	260,281.00	336,122.00	560,548.19	(300,267.19)	-115.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	587,487.50	587,487.50	173,741.00	587,487.50	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(489,726.79)	(489,726.79)	(92,404.45)	(551,443.92)	61,717.13	-12.6%
9) TOTAL, EXPENDITURES			49,054,928.18	49,054,928.18	11,922,091.29	54,399,818.38		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(948,285.50)	(948,285.50)	(5,203,578.35)	(788,567.37)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	10,000.00	10,000.00	New
b) Transfers Out		7600-7629	15,000.00	15,000.00	0.00	52,693.16	(37,693.16)	-251.3%
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			(15,000.00)	(15,000.00)	0.00	(42,693.16)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(963,285.50)	(963,285.50)	(5,203,578.35)	(831,260.53)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,534,073.99	9,924,454.62		11,534,073.99	1,609,619.37	16.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,534,073.99	9,924,454.62		11,534,073.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,534,073.99	9,924,454.62		11,534,073.99		
2) Ending Balance, June 30 (E + F1e)			10,570,788.49	8,961,169.12		10,702,813.46		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	27,476.31	27,476.31		27,476.31		
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	1,577,386.09	0.00		1,239,168.08		
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	7,316,472.09	7,284,238.81		7,605,233.07		
Counterparty Risk	0000	9780	7,208,440.43					
Counterparty Risk	1100	9780	43,192.13					
Counterparty Risk	1400	9780	64,839.53					
Counterparty Risk	0000	9780		7,284,238.81				
Counterparty Risk	0000	9780				7,605,233.07		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,649,454.00	1,649,454.00		1,830,936.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,950,300.00	1,950,300.00	546,088.00	1,950,300.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	16,166.00	16,166.00	4,305.00	16,166.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	46,427.00	46,427.00	0.00	45,154.00	(1,273.00)	-2.7%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	13,689,247.00	13,689,247.00	0.00	14,478,076.00	788,829.00	5.8%
Unsecured Roll Taxes		8042	460,781.00	460,781.00	0.00	476,367.00	15,586.00	3.4%
Prior Years' Taxes		8043	27,702.00	27,702.00	0.00	27,702.00	0.00	0.0%
Supplemental Taxes		8044	332,484.00	332,484.00	0.00	246,100.00	(86,384.00)	-26.0%
Education Revenue Augmentation Fund (ERAF)		8045	6,556,846.00	6,556,846.00	0.00	6,556,846.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			23,079,953.00	23,079,953.00	550,393.00	23,796,711.00	716,758.00	3.1%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(13,850,578.89)	(13,850,578.89)	0.00	(14,136,601.60)	(286,022.71)	2.1%

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)
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			9,229,374.11	9,229,374.11	550,393.00	9,660,109.40	430,735.29	4.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	440,000.00	440,000.00	0.00	440,000.00	0.00	0.0%
Special Education Discretionary Grants		8182	3,268,119.74	3,268,119.74	0.00	3,402,267.82	134,148.08	4.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	53,574.00	53,574.00	0.00	42,854.00	(10,720.00)	-20.0%
Title I, Part D, Local Delinquent Programs	3025	8290	93,287.00	93,287.00	17,808.17	137,941.17	44,654.17	47.9%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	2,862,201.34	2,862,201.34	718,981.49	3,544,461.78	682,260.44	23.8%
Career and Technical Education	3500-3599	8290	124,242.00	124,242.00	0.00	124,242.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	6,447,876.78	6,447,876.78	632,539.99	8,616,838.70	2,168,961.92	33.6%
TOTAL, FEDERAL REVENUE			13,289,300.86	13,289,300.86	1,369,329.65	16,308,605.47	3,019,304.61	22.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,505,687.00	1,505,687.00	421,592.00	1,505,687.00	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	27,578.00	27,578.00	0.00	27,578.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	25,650.00	25,650.00	306.43	27,000.00	1,350.00	5.3%
Tax Relief Subventions								
Restricted Levies - Other								

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)
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	2,583,723.60	2,583,723.60	0.00	2,423,004.07	(160,719.53)	-6.2%
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	1,121,703.04	1,121,703.04	967,400.52	1,128,488.62	6,785.58	0.6%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	397,079.77	397,079.77	0.00	409,222.63	12,142.86	3.1%
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	6,495,166.12	6,495,166.12	1,180,541.12	8,249,562.08	1,754,395.96	27.0%
TOTAL, OTHER STATE REVENUE			12,156,587.53	12,156,587.53	2,569,840.07	13,770,542.40	1,613,954.87	13.3%
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	100.00	100.00	0.00	100.00	0.00	0.0%
Interest		8660	48,200.00	48,200.00	15,077.72	48,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	7,073,204.01	7,073,204.01	424,405.16	7,082,436.68	9,232.67	0.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,059,308.55	1,059,308.55	585,375.08	1,131,283.84	71,975.29	6.8%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,061,268.19	5,061,268.19	1,204,092.26	5,420,673.79	359,405.60	7.1%
Tuition		8710	189,299.43	189,299.43	0.00	189,299.43	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,431,380.18	13,431,380.18	2,228,950.22	13,871,993.74	440,613.56	3.3%
TOTAL, REVENUES			48,106,642.68	48,106,642.68	6,718,512.94	53,611,251.01	5,504,608.33	11.4%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,112,379.25	3,112,379.25	786,109.54	3,134,112.33	(21,733.08)	-0.7%
Certificated Pupil Support Salaries		1200	1,076,044.97	1,076,044.97	257,118.77	1,013,558.50	62,486.47	5.8%
Certificated Supervisors' and Administrators' Salaries		1300	2,334,695.00	2,334,695.00	789,505.91	2,445,081.59	(110,386.59)	-4.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,523,119.22	6,523,119.22	1,832,734.22	6,592,752.42	(69,633.20)	-1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,767,708.88	6,767,708.88	1,034,698.52	6,934,468.60	(166,759.72)	-2.5%
Classified Support Salaries		2200	1,173,929.31	1,173,929.31	358,413.70	1,111,621.99	62,307.32	5.3%
Classified Supervisors' and Administrators' Salaries		2300	8,294,364.70	8,294,364.70	2,852,583.14	9,137,482.05	(843,117.35)	-10.2%
Clerical, Technical and Office Salaries		2400	1,603,839.52	1,603,839.52	462,438.90	1,496,135.68	107,703.84	6.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,839,842.41	17,839,842.41	4,708,134.26	18,679,708.32	(839,865.91)	-4.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,624,667.27	1,624,667.27	314,971.00	1,582,139.12	42,528.15	2.6%
PERS		3201-3202	3,197,824.62	3,197,824.62	1,028,442.33	3,415,273.43	(217,448.81)	-6.8%
OASDI/Medicare/Alternative		3301-3302	635,915.04	635,915.04	104,614.09	646,354.33	(10,439.29)	-1.6%
Health and Welfare Benefits		3401-3402	942,081.79	942,081.79	250,049.00	1,018,857.60	(76,775.81)	-8.1%
Unemployment Insurance		3501-3502	105,784.55	105,784.55	29,824.22	130,031.62	(24,247.07)	-22.9%
Workers' Compensation		3601-3602	530,513.20	530,513.20	116,288.94	543,930.52	(13,417.32)	-2.5%
OPEB, Allocated		3701-3702	92,030.58	92,030.58	35,617.82	101,328.12	(9,297.54)	-10.1%
OPEB, Active Employees		3751-3752	175,867.56	175,867.56	51,954.60	185,538.80	(9,671.24)	-5.5%
Other Employee Benefits		3901-3902	39,404.68	39,404.68	10,138.56	39,668.30	(263.62)	-0.7%
TOTAL, EMPLOYEE BENEFITS			7,344,089.29	7,344,089.29	1,941,900.56	7,663,121.84	(319,032.55)	-4.3%
BOOKS AND SUPPLIES								

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)
Approved Textbooks and Core Curricula Materials		4100	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Books and Other Reference Materials		4200	22,841.54	22,841.54	6,972.16	36,377.79	(13,536.25)	-59.3%
Materials and Supplies		4300	3,015,150.33	3,015,150.33	253,673.83	3,209,741.20	(194,590.87)	-6.5%
Noncapitalized Equipment		4400	952,847.57	952,847.57	128,281.68	808,954.20	143,893.37	15.1%
Food		4700	0.00	0.00	0.00	23,000.00	(23,000.00)	New
TOTAL, BOOKS AND SUPPLIES			3,994,839.44	3,994,839.44	388,927.67	4,082,073.19	(87,233.75)	-2.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,929,442.58	4,929,442.58	456,420.65	7,282,507.64	(2,353,065.06)	-47.7%
Travel and Conferences		5200	538,254.02	538,254.02	169,055.83	836,129.00	(297,874.98)	-55.3%
Dues and Memberships		5300	67,416.00	67,416.00	44,059.85	61,560.00	5,856.00	8.7%
Insurance		5400-5450	180,360.00	180,360.00	171,398.36	212,824.00	(32,464.00)	-18.0%
Operations and Housekeeping Services		5500	306,138.00	306,138.00	48,311.67	315,468.00	(9,330.00)	-3.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	307,025.02	307,025.02	116,979.57	352,857.37	(45,832.35)	-14.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(25,700.00)	(25,700.00)	(8,244.08)	(27,377.55)	1,677.55	-6.5%
Professional/Consulting Services and Operating Expenditures		5800	6,440,962.68	6,440,962.68	1,567,923.64	7,455,039.54	(1,014,076.86)	-15.7%
Communications		5900	251,097.81	251,097.81	67,030.54	296,562.84	(45,465.03)	-18.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,994,996.11	12,994,996.11	2,632,936.03	16,785,570.84	(3,790,574.73)	-29.2%
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	107,000.00	107,000.00	336,122.00	387,140.00	(280,140.00)	-261.8%
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	153,281.00	153,281.00	0.00	173,408.19	(20,127.19)	-13.1%
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			260,281.00	260,281.00	336,122.00	560,548.19	(300,267.19)	-115.4%
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	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	347,487.50	347,487.50	173,741.00	347,487.50	0.00	0.0%
Other Debt Service - Principal		7439	240,000.00	240,000.00	0.00	240,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			587,487.50	587,487.50	173,741.00	587,487.50	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(489,726.79)	(489,726.79)	(92,404.45)	(551,443.92)	61,717.13	-12.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(489,726.79)	(489,726.79)	(92,404.45)	(551,443.92)	61,717.13	-12.6%
TOTAL, EXPENDITURES			49,054,928.18	49,054,928.18	11,922,091.29	54,399,818.38	(5,344,890.20)	-10.9%
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	10,000.00	10,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	10,000.00	10,000.00	New
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	15,000.00	15,000.00	0.00	42,693.16	(27,693.16)	-184.6%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	10,000.00	(10,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			15,000.00	15,000.00	0.00	52,693.16	(37,693.16)	-251.3%
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%

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 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)			(15,000.00)	(15,000.00)	0.00	(42,693.16)	27,693.16	-184.6%

Resource	Description	2022-23 Projected Totals
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	853,455.08
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	57,349.00
7412	A-G Access/Success Grant	75,000.00
7413	A-G Learning Loss Mitigation Grant	75,000.00
7435	Learning Recovery Emergency Block Grant	178,364.00
Total, Restricted Balance		1,239,168.08

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	3,817,517.00	3,817,517.00	0.00	4,667,219.00	849,702.00	22.3%
3) Other State Revenue		8300-8599	2,183,796.00	2,183,796.00	676,196.00	2,183,796.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	325.82	0.00	0.00	0.0%
5) TOTAL, REVENUES			6,001,313.00	6,001,313.00	676,521.82	6,851,015.00		
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	6,001,313.00	6,001,313.00	0.00	6,851,015.00	(849,702.00)	-14.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,001,313.00	6,001,313.00	0.00	6,851,015.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	676,521.82	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			0.00	0.00	676,521.82	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,430.91	0.00		12,430.91	12,430.91	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,430.91	0.00		12,430.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,430.91	0.00		12,430.91		
2) Ending Balance, June 30 (E + F1e)			12,430.91	0.00		12,430.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	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	12,430.91	0.00		12,430.91		
Interest to be Distributed	0000	9780	12,430.91					
Interest to be Distributed	0000	9780				12,430.91		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	3,817,517.00	3,817,517.00	0.00	4,667,219.00	849,702.00	22.3%
TOTAL, FEDERAL REVENUE			3,817,517.00	3,817,517.00	0.00	4,667,219.00	849,702.00	22.3%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	893,934.00	893,934.00	291,342.00	893,934.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,289,862.00	1,289,862.00	384,854.00	1,289,862.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,183,796.00	2,183,796.00	676,196.00	2,183,796.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	325.82	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	325.82	0.00	0.00	0.0%
TOTAL, REVENUES			6,001,313.00	6,001,313.00	676,521.82	6,851,015.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	5,107,379.00	5,107,379.00	0.00	5,957,081.00	(849,702.00)	-16.6%
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	893,934.00	893,934.00	0.00	893,934.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	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)			6,001,313.00	6,001,313.00	0.00	6,851,015.00	(849,702.00)	-14.2%
TOTAL, EXPENDITURES			6,001,313.00	6,001,313.00	0.00	6,851,015.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	153,469.60	153,469.60	26,319.90	211,019.60	57,550.00	37.5%
3) Other State Revenue		8300-8599	3,710,287.40	3,710,287.40	1,515,010.65	4,110,369.40	400,082.00	10.8%
4) Other Local Revenue		8600-8799	1,364,531.24	1,364,531.24	51,722.33	1,446,911.07	82,379.83	6.0%
5) TOTAL, REVENUES			5,228,288.24	5,228,288.24	1,593,052.88	5,768,300.07		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,724,557.69	1,724,557.69	499,169.11	1,753,824.43	(29,266.74)	-1.7%
2) Classified Salaries		2000-2999	1,152,523.00	1,152,523.00	351,550.88	1,152,283.28	239.72	0.0%
3) Employee Benefits		3000-3999	1,150,180.16	1,150,180.16	311,789.80	1,154,078.90	(3,898.74)	-0.3%
4) Books and Supplies		4000-4999	583,620.54	583,620.54	44,266.92	1,142,756.29	(559,135.75)	-95.8%
5) Services and Other Operating Expenditures		5000-5999	153,763.75	153,763.75	42,689.67	263,686.85	(109,923.10)	-71.5%
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	463,643.10	463,643.10	89,850.14	525,530.17	(61,887.07)	-13.3%
9) TOTAL, EXPENDITURES			5,228,288.24	5,228,288.24	1,339,316.52	5,992,159.92		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	253,736.36	(223,859.85)		
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	253,736.36	(223,859.85)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	323,860.35	100,000.00		323,860.35	223,860.35	223.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			323,860.35	100,000.00		323,860.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			323,860.35	100,000.00		323,860.35		
2) Ending Balance, June 30 (E + F1e)			323,860.35	100,000.00		100,000.50		
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	223,860.35	0.00		.50		
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	100,000.00	100,000.00		100,000.00		
Reserve for Cashflow	0000	9780		100,000.00				
Reserve for Cashflow	0000	9780	100,000.00					
Reserve for Cashflow	0000	9780				100,000.00		
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	71,000.00	71,000.00	7,170.38	128,550.00	57,550.00	81.1%
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	82,469.60	82,469.60	19,149.52	82,469.60	0.00	0.0%
TOTAL, FEDERAL REVENUE			153,469.60	153,469.60	26,319.90	211,019.60	57,550.00	37.5%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	3,300.00	3,300.00	337.72	3,300.00	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	3,445,509.00	3,445,509.00	1,433,332.00	3,445,509.00	0.00	0.0%
All Other State Revenue	All Other	8590	261,478.40	261,478.40	81,340.93	661,560.40	400,082.00	153.0%
TOTAL, OTHER STATE REVENUE			3,710,287.40	3,710,287.40	1,515,010.65	4,110,369.40	400,082.00	10.8%
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	300.00	300.00	(883.63)	300.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	287,088.74	287,088.74	51,691.67	286,652.74	(436.00)	-0.2%
Interagency Services		8677	1,077,142.50	1,077,142.50	0.00	1,159,044.04	81,901.54	7.6%
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	914.29	914.29	914.29	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,364,531.24	1,364,531.24	51,722.33	1,446,911.07	82,379.83	6.0%
TOTAL, REVENUES			5,228,288.24	5,228,288.24	1,593,052.88	5,768,300.07		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,658,154.13	1,658,154.13	476,143.58	1,681,383.94	(23,229.81)	-1.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	66,403.56	66,403.56	23,025.53	72,440.49	(6,036.93)	-9.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,724,557.69	1,724,557.69	499,169.11	1,753,824.43	(29,266.74)	-1.7%
CLASSIFIED SALARIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Instructional Salaries		2100	552,111.01	552,111.01	151,897.82	553,828.00	(1,716.99)	-0.3%
Classified Support Salaries		2200	190,883.30	190,883.30	63,980.42	194,788.01	(3,904.71)	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	305,308.50	305,308.50	113,524.36	297,558.27	7,750.23	2.5%
Clerical, Technical and Office Salaries		2400	104,220.19	104,220.19	22,148.28	106,109.00	(1,888.81)	-1.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,152,523.00	1,152,523.00	351,550.88	1,152,283.28	239.72	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	292,146.26	292,146.26	64,832.38	294,139.61	(1,993.35)	-0.7%
PERS		3201-3202	418,504.97	418,504.97	124,110.41	420,337.60	(1,832.63)	-0.4%
OASDI/Medicare/Alternative Health and Welfare Benefits		3301-3302	45,126.81	45,126.81	12,842.01	45,473.18	(346.37)	-0.8%
Unemployment Insurance		3401-3402	225,433.70	225,433.70	64,619.63	224,853.35	580.35	0.3%
Workers' Compensation		3501-3502	13,867.08	13,867.08	4,140.68	13,958.20	(91.12)	-0.7%
OPEB, Allocated		3601-3602	64,525.64	64,525.64	15,292.47	64,033.46	492.18	0.8%
OPEB, Active Employees		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3751-3752	44,840.78	44,840.78	13,006.34	44,895.83	(55.05)	-0.1%
Other Employee Benefits		3901-3902	45,734.92	45,734.92	12,945.88	46,387.67	(652.75)	-1.4%
TOTAL, EMPLOYEE BENEFITS			1,150,180.16	1,150,180.16	311,789.80	1,154,078.90	(3,898.74)	-0.3%
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	473,774.54	473,774.54	9,870.31	975,360.29	(501,585.75)	-105.9%
Noncapitalized Equipment		4400	22,146.00	22,146.00	4,823.46	22,146.00	0.00	0.0%
Food		4700	87,700.00	87,700.00	29,573.15	145,250.00	(57,550.00)	-65.6%
TOTAL, BOOKS AND SUPPLIES			583,620.54	583,620.54	44,266.92	1,142,756.29	(559,135.75)	-95.8%
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	6,400.08	6,400.08	779.09	6,400.08	0.00	0.0%
Dues and Memberships		5300	3,500.00	3,500.00	2,505.00	3,500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	21,700.00	21,700.00	7,091.44	22,200.00	(500.00)	-2.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,851.00	9,851.00	3,920.93	11,277.83	(1,426.83)	-14.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	36,220.65	36,220.65	7,930.76	37,699.80	(1,479.15)	-4.1%
Professional/Consulting Services and Operating Expenditures		5800	63,424.36	63,424.36	18,863.38	88,626.39	(25,202.03)	-39.7%
Communications		5900	12,667.66	12,667.66	1,599.07	93,982.75	(81,315.09)	-641.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			153,763.75	153,763.75	42,689.67	263,686.85	(109,923.10)	-71.5%
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	463,643.10	463,643.10	89,850.14	525,530.17	(61,887.07)	-13.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			463,643.10	463,643.10	89,850.14	525,530.17	(61,887.07)	-13.3%
TOTAL, EXPENDITURES			5,228,288.24	5,228,288.24	1,339,316.52	5,992,159.92		
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
6057	Child Dev : Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	.50
Total, Restricted Balance		.50

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	685,922.33	685,922.33	10,610.91	659,492.08	(26,430.25)	-3.9%
3) Other State Revenue		8300-8599	2,269.00	2,269.00	0.00	2,269.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	.50	3,000.00	0.00	0.0%
5) TOTAL, REVENUES			691,191.33	691,191.33	10,611.41	664,761.08		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	241,616.41	241,616.41	77,546.24	269,161.78	(27,545.37)	-11.4%
3) Employee Benefits		3000-3999	79,783.52	79,783.52	22,781.24	83,489.15	(3,705.63)	-4.6%
4) Books and Supplies		4000-4999	369,228.36	369,228.36	125,027.33	363,323.66	5,904.70	1.6%
5) Services and Other Operating Expenditures		5000-5999	(10,520.65)	(10,520.65)	613.32	(4,811.67)	(5,708.98)	54.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	13,514.63	(13,514.63)	New
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	26,083.69	26,083.69	2,554.31	25,913.75	169.94	0.7%
9) TOTAL, EXPENDITURES			706,191.33	706,191.33	228,522.44	750,591.30		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,000.00)	(15,000.00)	(217,911.03)	(85,830.22)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	15,000.00	15,000.00	0.00	42,693.16	27,693.16	184.6%
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			15,000.00	15,000.00	0.00	42,693.16		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(217,911.03)	(43,137.06)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	243,687.70	200,000.00		243,687.70	43,687.70	21.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			243,687.70	200,000.00		243,687.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			243,687.70	200,000.00		243,687.70		
2) Ending Balance, June 30 (E + F1e)			243,687.70	200,000.00		200,550.64		
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	43,687.70	0.00		550.64		
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	200,000.00	200,000.00		200,000.00		
Reserve for Cashflow	0000	9780		200,000.00				
Reserve for Cashflow	0000	9780	200,000.00					
Reserve for Cashflow	0000	9780				200,000.00		
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	685,922.33	685,922.33	10,610.91	659,492.08	(26,430.25)	-3.9%
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			685,922.33	685,922.33	10,610.91	659,492.08	(26,430.25)	-3.9%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
All Other State Revenue		8590	269.00	269.00	0.00	269.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,269.00	2,269.00	0.00	2,269.00	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	2,000.00	2,000.00	0.00	2,000.00	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	.50	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								
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			3,000.00	3,000.00	.50	3,000.00	0.00	0.0%
TOTAL, REVENUES			691,191.33	691,191.33	10,611.41	664,761.08		
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	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	241,616.41	241,616.41	77,546.24	269,161.78	(27,545.37)	-11.4%
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			241,616.41	241,616.41	77,546.24	269,161.78	(27,545.37)	-11.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	269.00	269.00	0.00	269.00	0.00	0.0%
PERS		3201-3202	64,518.01	64,518.01	19,114.71	68,263.29	(3,745.28)	-5.8%
OASDI/Medicare/Alternative		3301-3302	3,666.77	3,666.77	995.89	3,764.54	(97.77)	-2.7%

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)
Health and Welfare Benefits		3401-3402	1,155.17	1,155.17	259.74	1,099.39	55.78	4.8%
Unemployment Insurance		3501-3502	1,264.42	1,264.42	343.41	1,337.78	(73.36)	-5.8%
Workers' Compensation		3601-3602	5,720.34	5,720.34	1,380.54	5,653.66	66.68	1.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	3,189.81	3,189.81	686.95	3,101.49	88.32	2.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			79,783.52	79,783.52	22,781.24	83,489.15	(3,705.63)	-4.6%
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	68,259.51	68,259.51	8,649.58	70,703.10	(2,443.59)	-3.6%
Noncapitalized Equipment		4400	0.00	0.00	0.00	755.37	(755.37)	New
Food		4700	300,968.85	300,968.85	116,377.75	291,865.19	9,103.66	3.0%
TOTAL, BOOKS AND SUPPLIES			369,228.36	369,228.36	125,027.33	363,323.66	5,904.70	1.6%
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%
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	(10,520.65)	(10,520.65)	313.32	(10,322.25)	(198.40)	1.9%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	4,730.58	(4,730.58)	New
Communications		5900	0.00	0.00	300.00	780.00	(780.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(10,520.65)	(10,520.65)	613.32	(4,811.67)	(5,708.98)	54.3%
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	13,514.63	(13,514.63)	New
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	13,514.63	(13,514.63)	New
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	26,083.69	26,083.69	2,554.31	25,913.75	169.94	0.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			26,083.69	26,083.69	2,554.31	25,913.75	169.94	0.7%
TOTAL, EXPENDITURES			706,191.33	706,191.33	228,522.44	750,591.30		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	15,000.00	15,000.00	0.00	42,693.16	27,693.16	184.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,000.00	15,000.00	0.00	42,693.16	27,693.16	184.6%
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)			15,000.00	15,000.00	0.00	42,693.16		

Resource	Description	2022-23 Projected Totals
5330	Child Nutrition: Summer Food Service Program Operations	550.64
Total, Restricted Balance		550.64

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	28,000.00	28,000.00	11,103.31	28,000.00	0.00	0.0%
5) TOTAL, REVENUES			28,000.00	28,000.00	11,103.31	28,000.00		
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)			28,000.00	28,000.00	11,103.31	28,000.00		
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	448,232.79	(448,232.79)	New
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	(448,232.79)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			28,000.00	28,000.00	11,103.31	(420,232.79)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,700,209.15	4,720,595.08		4,700,209.15	(20,385.93)	-0.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,700,209.15	4,720,595.08		4,700,209.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,700,209.15	4,720,595.08		4,700,209.15		
2) Ending Balance, June 30 (E + F1e)			4,728,209.15	4,748,595.08		4,279,976.36		
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	4,728,209.15	4,748,595.08		4,279,976.36		
Reserve for Capital Projects	0000	9780		4,748,595.08				
Reserve for Capital Projects	0000	9780	4,728,209.15					
Reserve for Capital Projects	0000	9780				4,279,976.36		
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	28,000.00	28,000.00	11,103.31	28,000.00	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			28,000.00	28,000.00	11,103.31	28,000.00	0.00	0.0%
TOTAL, REVENUES			28,000.00	28,000.00	11,103.31	28,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	448,232.79	(448,232.79)	New
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	448,232.79	(448,232.79)	New
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + e)			0.00	0.00	0.00	(448,232.79)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	5,000.00	5,000.00	1,498.25	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	1,498.25	5,000.00		
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)			5,000.00	5,000.00	1,498.25	5,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	5,000.00	1,498.25	5,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	634,232.16	635,983.82		634,232.16	(1,751.66)	-0.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			634,232.16	635,983.82		634,232.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			634,232.16	635,983.82		634,232.16		
2) Ending Balance, June 30 (E + F1e)			639,232.16	640,983.82		639,232.16		
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								
c) Committed		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	639,232.16	640,983.82		639,232.16		
Reserve for OPEB	0000	9780		640,983.82				
Reserve for OPEB	0000	9780	639,232.16					
Reserve for OPEB	0000	9780				639,232.16		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	5,000.00	5,000.00	1,498.25	5,000.00	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			5,000.00	5,000.00	1,498.25	5,000.00	0.00	0.0%
TOTAL, REVENUES			5,000.00	5,000.00	1,498.25	5,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,838.66	1,838.66	1,838.66	New
5) TOTAL, REVENUES			0.00	0.00	1,838.66	1,838.66		
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	519,455.31	1,235,357.45	(1,235,357.45)	New
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	519,455.31	1,235,357.45		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(517,616.65)	(1,233,518.79)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	448,232.79	448,232.79	New
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	448,232.79		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(517,616.65)	(785,286.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	785,286.00	0.00		785,286.00	785,286.00	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			785,286.00	0.00		785,286.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			785,286.00	0.00		785,286.00		
2) Ending Balance, June 30 (E + F1e)			785,286.00	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								
c) Committed		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	785,286.00	0.00		0.00		
Reserve for Capital Projects	0000	9780	785,286.00					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,838.66	1,838.66	1,838.66	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	1,838.66	1,838.66	1,838.66	New
TOTAL, REVENUES			0.00	0.00	1,838.66	1,838.66		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								

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 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	0.00	519,455.31	1,235,357.45	(1,235,357.45)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	519,455.31	1,235,357.45	(1,235,357.45)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	519,455.31	1,235,357.45		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	448,232.79	448,232.79	New
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	448,232.79	448,232.79	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS 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								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c + e)			0.00	0.00	0.00	448,232.79		

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

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	13.00	13.00	13.00	13.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	85.00	85.00	85.00	85.00	0.00	0.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	98.00	98.00	98.00	98.00	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	0.00	0.00	0.00	0.00	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	98.00	98.00	98.00	98.00	0.00	0.0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
5. County Operations Grant ADA	18,738.00	18,738.00	16,697.00	16,697.00	(2,041.00)	-11.0%
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	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. 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 (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA						

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		November								
A. BEGINNING CASH			7,009,643.54	3,839,042.30	5,062,379.67	5,913,618.35	4,571,232.78	4,584,357.28	10,294,976.76	8,693,004.76
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019			195,032.00	4,305.00	351,056.00	175,528.00	175,528.00	175,528.00	175,527.00
Property Taxes	8020-8079						1,700,000.00	6,550,000.00	200,000.00	500,000.00
Miscellaneous Funds	8080-8099								(3,217,500.00)	
Federal Revenue	8100-8299		1,157,389.57	13,303.94		198,636.14	130,213.77	200,000.00	2,000,000.00	1,000,000.00
Other State Revenue	8300-8599		1,986,707.64	241,568.00	70,234.00	271,330.43	639,602.35	400,000.00	400,000.00	400,000.00
Other Local Revenue	8600-8799		1,560,958.95	346,730.47	60,253.11	243,243.51	446,468.96	750,000.00	750,000.00	750,000.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			4,705,056.16	796,634.41	134,792.11	1,064,266.08	3,091,813.08	8,075,528.00	308,028.00	2,825,527.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		260,821.99	533,246.80	513,858.94	524,806.49	526,188.25	600,000.00	600,000.00	600,000.00
Classified Salaries	2000-2999		1,074,369.08	1,121,954.51	1,238,511.15	1,273,299.52	1,530,032.65	1,550,000.00	1,550,000.00	1,550,000.00
Employee Benefits	3000-3999		391,263.30	509,417.72	517,591.74	523,627.80	539,319.62	550,000.00	550,000.00	550,000.00
Books and Supplies	4000-4999		12,907.62	71,677.54	196,155.40	107,570.86	124,249.61	200,000.00	200,000.00	200,000.00
Services	5000-5999		999,400.63	561,163.77	383,529.65	687,540.82	781,286.02	750,000.00	750,000.00	750,000.00
Capital Outlay	6000-6599			127,140.00		208,982.00	8,135.13			
Other Outgo	7000-7499		173,741.00		(92,404.45)		(32,482.27)	389,000.00	(40,000.00)	(40,000.00)
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			2,912,503.62	2,924,600.34	2,757,242.43	3,325,827.49	3,476,729.01	4,039,000.00	3,610,000.00	3,610,000.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(20,400.00)								
Accounts Receivable	9200-9299	(13,659,713.39)	984,749.54	3,536,086.06	2,603,754.25	1,238,805.44	691,669.99	1,500,000.00	1,500,000.00	500,000.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330	(706,476.27)	679,130.56			27,264.82				
Other Current Assets	9340									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		(14,386,589.66)	1,663,880.10	3,536,086.06	2,603,754.25	1,266,070.26	691,669.99	1,500,000.00	1,500,000.00	500,000.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	(5,178,395.61)	1,925,210.11	175,145.82	(869,934.75)	346,894.42	293,629.56	(174,091.48)	(200,000.00)	200,000.00
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	(4,711,460.71)	4,701,823.77	9,636.94						
Deferred Inflows of Resources	9690									
SUBTOTAL		(9,889,856.32)	6,627,033.88	184,782.76	(869,934.75)	346,894.42	293,629.56	(174,091.48)	(200,000.00)	200,000.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(4,496,733.34)	(4,963,153.78)	3,351,303.30	3,473,689.00	919,175.84	398,040.43	1,674,091.48	1,700,000.00	300,000.00
E. NET INCREASE/DECREASE (B - C + D)			(3,170,601.24)	1,223,337.37	851,238.68	(1,342,385.57)	13,124.50	5,710,619.48	(1,601,972.00)	(484,473.00)
F. ENDING CASH (A + E)			3,839,042.30	5,062,379.67	5,913,618.35	4,571,232.78	4,584,357.28	10,294,976.76	8,693,004.76	8,208,531.76
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):		November							
A. BEGINNING CASH		8,208,531.76	8,499,058.76	16,482,085.76	9,495,414.87				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	175,527.00	175,527.00	175,527.00	187,381.00	0.00		1,966,466.00	1,966,466.00
Property Taxes	8020-8079	550,000.00	10,500,000.00	100,000.00	1,530,245.00	200,000.00		21,830,245.00	21,830,245.00
Miscellaneous Funds	8080-8099		(3,582,500.00)	(6,556,846.00)	(779,755.60)			(14,136,601.60)	(14,136,601.60)
Federal Revenue	8100-8299	1,000,000.00	1,000,000.00	1,000,000.00	3,000,000.00	5,609,062.05		16,308,605.47	16,308,605.47
Other State Revenue	8300-8599	1,000,000.00	1,500,000.00	1,500,000.00	1,500,000.00	3,861,099.98		13,770,542.40	13,770,542.40
Other Local Revenue	8600-8799	750,000.00	750,000.00	750,000.00	2,000,000.00	4,714,338.74		13,871,993.74	13,871,993.74
Interfund Transfers In	8910-8929				10,000.00			10,000.00	10,000.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		3,475,527.00	10,343,027.00	(3,031,319.00)	7,447,870.40	14,384,500.77	0.00	53,621,251.01	53,621,251.01
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	600,000.00	600,000.00	600,000.00	600,000.00	33,829.95		6,592,752.42	6,592,752.42
Classified Salaries	2000-2999	1,550,000.00	1,550,000.00	1,550,000.00	1,550,000.00	70,000.00	1,521,541.41	18,679,708.32	18,679,708.32
Employee Benefits	3000-3999	550,000.00	550,000.00	550,000.00	1,100,000.00	25,000.00	756,904.66	7,663,124.84	7,663,121.84
Books and Supplies	4000-4999	200,000.00	200,000.00	200,000.00	200,000.00	50,000.00	2,119,512.16	4,082,073.19	4,082,073.19
Services	5000-5999	1,000,000.00	1,000,000.00	1,000,000.00	3,122,649.95	5,000,000.00		16,785,570.84	16,785,570.84
Capital Outlay	6000-6599				216,291.06			560,548.19	560,548.19
Other Outgo	7000-7499	(40,000.00)	(40,000.00)	(40,000.00)	(201,810.70)			36,043.58	36,043.58
Interfund Transfers Out	7600-7629				52,693.16			52,693.16	52,693.16
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		3,860,000.00	3,860,000.00	3,860,000.00	6,639,823.47	5,178,829.95	4,397,958.23	54,452,514.54	54,452,511.54
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	500,000.00	500,000.00	104,648.11		(14,384,500.00)		(724,786.61)	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330					(700,000.00)		6,395.38	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		500,000.00	500,000.00	104,648.11	0.00	(15,084,500.00)	0.00	(718,391.23)	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(175,000.00)	(1,000,000.00)	200,000.00	(200,000.00)	(5,178,829.00)		(4,656,975.32)	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650					(5,000,000.00)		(288,539.29)	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(175,000.00)	(1,000,000.00)	200,000.00	(200,000.00)	(10,178,829.00)	0.00	(4,945,514.61)	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		675,000.00	1,500,000.00	(95,351.89)	200,000.00	(4,905,671.00)	0.00	4,227,123.38	
E. NET INCREASE/DECREASE (B - C + D)		290,527.00	7,983,027.00	(6,986,670.89)	1,008,046.93	4,299,999.82	(4,397,958.23)	3,395,859.85	(831,260.53)
F. ENDING CASH (A + E)		8,499,058.76	16,482,085.76	9,495,414.87	10,503,461.80				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								10,405,503.39	

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			10,503,461.80	10,503,461.80	10,503,461.80	10,503,461.80	10,503,461.80	10,503,461.80	10,503,461.80	10,503,461.80
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			10,503,461.80	10,503,461.80	10,503,461.80	10,503,461.80	10,503,461.80	10,503,461.80	10,503,461.80	10,503,461.80
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		10,503,461.80	10,503,461.80	10,503,461.80	10,503,461.80				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		10,503,461.80	10,503,461.80	10,503,461.80	10,503,461.80				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								10,503,461.80	

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	54,452,511.54
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	16,516,278.02
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	543,048.19
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	587,487.50
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	52,693.16
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	10,528,589.88
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	189,299.43
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				11,901,118.16
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	85,830.22
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				26,120,945.58
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*				98.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				266,540.26
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total			Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	17,798,622.06			229,896.95
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00			0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	17,798,622.06			229,896.95
B. Required effort (Line A.2 times 90%)	16,018,759.85			206,907.26

C. Current year expenditures (Line I.E and Line II.B)	26,120,945.58	266,540.26
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.		
SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 3,003,945.52
- 2. Contracted general administrative positions not paid through payroll _____
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 29,830,308.94

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 10.07%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
(Functions 7200-7600, objects 1000-5999, minus Line B9) 3,052,279.39
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 1,221,378.32

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	25,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	131,601.44
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	2,970.15
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,433,229.30
9. Carry-Forward Adjustment (Part IV, Line F)	(927,601.67)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,505,627.63
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	16,334,474.38
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	18,959,534.51
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	2,450,006.82
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	5,251.62
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,402,694.47
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	860,814.78
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	660,444.18
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	1,175,264.87
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	216,004.04
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	5,321,379.75
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	419,297.73
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	47,805,167.15
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	9.27%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2024-25 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	7.33%

Part IV - Carry-forward Adjustment

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

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	4,433,229.30
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	(20,993.80)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (11.17%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (11.17%) times Part III, Line B19) or (the highest rate used to recover costs from any program (11.17%) times Part III, Line B19); zero if positive	(927,601.67)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(927,601.67)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	7.33%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-463800.83) is applied to the current year calculation and the remainder (\$-463800.84) is deferred to one or more future years:	8.30%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-309200.56) is applied to the current year calculation and the remainder (\$-618401.11) is deferred to one or more future years:	8.63%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(927,601.67)

Approved indirect cost rate: 11.17%
Highest rate used in any program: 11.17%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	58,484.03	1,708.10	2.92%
01	3010	38,548.17	4,305.83	11.17%
01	3025	124,081.29	13,859.88	11.17%
01	3183	29,325.36	3,275.64	11.17%
01	3211	301,304.01	33,655.66	11.17%
01	3213	10,510.69	1,174.04	11.17%
01	3214	72,758.84	8,127.16	11.17%
01	3225	940,500.00	49,500.00	5.26%
01	3227	305,234.19	15,261.72	5.00%
01	3308	65,485.29	7,314.71	11.17%
01	3310	395,790.23	44,209.77	11.17%
01	3315	130,539.71	14,581.29	11.17%
01	3326	1,432,547.22	160,015.52	11.17%
01	3345	1,402.35	156.65	11.17%
01	3372	1,223,273.53	136,639.65	11.17%
01	3385	40,823.07	4,559.93	11.17%
01	3395	32,665.54	3,648.74	11.17%
01	3550	101,659.05	5,082.95	5.00%
01	4038	1,226,346.23	98,107.70	8.00%
01	4124	294,139.22	19,427.96	6.61%
01	5630	45,162.35	5,044.63	11.17%
01	5632	11,509.58	1,285.62	11.17%
01	5634	5,390.84	602.16	11.17%
01	5810	5,078,102.99	270,393.46	5.32%
01	6010	1,358,671.64	67,933.59	5.00%
01	6128	687,403.86	76,783.01	11.17%
01	6266	290,307.45	32,427.34	11.17%
01	6332	128,182.06	14,317.94	11.17%
01	6334	269,856.98	30,143.02	11.17%
01	6387	889,168.50	99,320.12	11.17%
01	6388	1,351,354.38	68,732.81	5.09%
01	6500	3,800,147.31	403,067.39	10.61%
01	6510	1,661,604.88	185,601.27	11.17%
01	6515	247,536.84	27,649.87	11.17%
01	6540	572,066.03	63,899.78	11.17%
01	6680	33,732.12	3,767.88	11.17%
01	6685	33,732.12	3,767.88	11.17%

01	6690	186,038.46	20,780.50	11.17%
01	6695	114,602.56	12,801.11	11.17%
01	7366	135,555.33	15,141.53	11.17%
01	7368	96,823.57	10,815.19	11.17%
01	7430	278,643.52	31,124.48	11.17%
01	7810	1,196,068.01	116,400.52	9.73%
01	8150	482,812.08	53,929.61	11.17%
01	9010	9,208,001.10	831,425.12	9.03%
12	5035	26,403.35	2,949.25	11.17%
12	5055	48,288.18	4,828.82	10.00%
12	5059	7,245.63	809.34	11.17%
12	5320	11,010.92	589.08	5.35%
12	6045	6,619.10	661.90	10.00%
12	6052	6,818.00	682.00	10.00%
12	6054	331,137.90	36,988.10	11.17%
12	6057	80,957.09	9,042.41	11.17%
12	6105	3,125,008.18	312,500.82	10.00%
12	6123	2,728.61	304.79	11.17%
12	6127	164,261.04	18,347.96	11.17%
12	9010	1,388,263.01	137,825.70	9.93%
13	5310	14,379.81	386.81	2.69%
13	5320	365,189.49	23,681.77	6.48%
13	5330	34,489.06	1,845.17	5.35%

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(27,377.55)	0.00	(551,443.92)				
Other Sources/Uses Detail					10,000.00	52,693.16		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	37,699.80	0.00	525,530.17	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(10,322.25)	25,913.75	0.00				
Other Sources/Uses Detail					42,693.16	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16I FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	448,232.79		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					448,232.79	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
53I TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
56I DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
57I FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
61I CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
TOTALS	37,699.80	(37,699.80)	551,443.92	(551,443.92)	500,925.95	500,925.95		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

County Office ADA Standard Percentage Range:

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 1B-2)	Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2022-23)	98.00	98.00	0.0%	Met
1st Subsequent Year (2023-24)	98.00	98.00	0.0%	Met
2nd Subsequent Year (2024-25)	98.00	98.00	0.0%	Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2022-23)	18,738.00	16,697.00	-10.9%	Not Met
1st Subsequent Year (2023-24)	18,363.24	16,363.00	-10.9%	Not Met
2nd Subsequent Year (2024-25)	17,995.97	16,036.00	-10.9%	Not Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)				
Current Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

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

Explanation:
(required if NOT met)

At Adopted Budget the County ADA was not adjusted down to match 2021-22 P-1 numbers. The ADA estimated now at First Interim is a more likely target.

2. **CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue		Percent Change	Status
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals		
Current Year (2022-23)	23,079,953.00	23,796,711.00	3.1%	Not Met
1st Subsequent Year (2023-24)	23,079,953.00	23,796,711.00	3.1%	Not Met
2nd Subsequent Year (2024-25)	23,078,953.00	23,796,711.00	3.1%	Not Met

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

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

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

Explanation:
(required if NOT met)

P-1 Property Taxes came in higher than our conservative estimate.

3. **CRITERION: Salaries and Benefits**

STANDARD: Projected total salaries and benefits for any of the current fiscal year or two subsequent fiscal years has not changed by more than five percent since budget adoption.

County Office Salaries and Benefits Standard Percentage Range:

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999)	Projected Year Totals		
	(Form 01CS, Item 3B)	(Form MYPI, Lines B1-B3)		
Current Year (2022-23)	31,707,050.92	32,935,582.58	3.9%	Met
1st Subsequent Year (2023-24)	32,675,149.63	31,968,540.27	-2.2%	Met
2nd Subsequent Year (2024-25)	33,210,588.63	32,583,713.98	-1.9%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First Interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2022-23)	13,289,300.86	16,308,605.47	22.7%	Yes
1st Subsequent Year (2023-24)	13,208,437.00	16,308,605.47	23.5%	Yes
2nd Subsequent Year (2024-25)	13,208,437.00	16,308,605.47	23.5%	Yes

Explanation: (required if Yes) Federal revenue increases include \$900,000 in the Lead to Literacy award, \$670,000 in AmeriCorps grant award increase and budgeted carry over, and \$990,000 in ASES ARPA augmentation award.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	12,156,587.53	13,770,542.40	13.3%	Yes
1st Subsequent Year (2023-24)	11,846,819.10	13,770,542.40	16.2%	Yes
2nd Subsequent Year (2024-25)	11,846,819.10	13,770,542.40	16.2%	Yes

Explanation: (required if Yes) State revenue increases included \$442,000 in CCSP Implementation and Coordination awards, \$305,000 in IEEEP carry over funds, and \$230,000 in SPPTAP augmentation award.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	13,431,380.18	13,871,993.74	3.3%	No
1st Subsequent Year (2023-24)	13,431,380.18	10,391,458.67	-22.6%	Yes
2nd Subsequent Year (2024-25)	13,431,380.18	10,391,458.67	-22.6%	Yes

Explanation: (required if Yes) Decreases in future year local revenue reflect the significant reduction to the fee for service special education preschool program. Beginning in 2022-23 NCOE will only be serving the four small UpValley school districts.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	3,994,839.44	4,082,073.19	2.2%	No
1st Subsequent Year (2023-24)	3,994,839.44	4,052,709.80	1.4%	No
2nd Subsequent Year (2024-25)	3,994,839.44	4,052,709.80	1.4%	No

Explanation: (required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	12,994,996.11	16,785,570.84	29.2%	Yes
1st Subsequent Year (2023-24)	11,723,420.36	14,502,736.83	23.7%	Yes
2nd Subsequent Year (2024-25)	11,340,781.80	14,103,356.64	24.4%	Yes

Explanation: (required if Yes) Revenue increased by \$5,500,000 between Adopted Budget and First Interim, and all related expenditures have been added to the appropriate budget categories.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2022-23)	38,877,268.57	43,951,141.61	13.1%	Not Met
1st Subsequent Year (2023-24)	38,486,636.28	40,470,606.54	5.2%	Not Met
2nd Subsequent Year (2024-25)	38,486,636.28	40,470,606.54	5.2%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2022-23)	16,989,835.55	20,867,644.03	22.8%	Not Met
1st Subsequent Year (2023-24)	15,718,259.80	18,555,446.63	18.1%	Not Met
2nd Subsequent Year (2024-25)	15,335,621.24	18,156,066.44	18.4%	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 budget adoption by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4A above and will also display in the explanation box below.

Explanation:

Federal Revenue
(linked from 4A
if NOT met)

Federal revenue increases include \$900,000 in the Lead to Literacy award, \$670,000 in AmeriCorps grant award increase and budgeted carry over, and \$990,000 in ASES ARPA augmentation award.

Explanation:

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

State revenue increases included \$442,000 in CCSP Implementation and Coordination awards, \$305,000 in IEEEP carry over funds, and \$230,000 in SPPTAP augmentation award.

Explanation:

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

Decreases in future year local revenue reflect the significant reduction to the fee for service special education preschool program. Beginning in 2022-23 NCOE will only be serving the four small UpValley school districts.

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

Explanation:

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

Explanation:

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

Revenue increased by \$5,500,000 between Adopted Budget and First Interim, and all related expenditures have been added to the appropriate budget categories.

5. **CRITERION: Facilities Maintenance**

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	251,192.73	536,741.69	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		530,702.27	

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)	3.4%	3.6%	3.6%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	1.1%	1.2%	1.2%

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):

- Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?
- If you are the SELPA AU and are excluding special education pass-through funds:
 - Enter the name(s) of the SELPA(s): Napa 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)	6,851,015.00	6,851,015.00	6,851,015.00

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2022-23)	195,461.73	8,398,674.04	N/A	Met
1st Subsequent Year (2023-24)	74,349.98	8,831,763.79	N/A	Met
2nd Subsequent Year (2024-25)	148,830.98	9,001,475.79	N/A	Met

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

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

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

Explanation:

(required if NOT met)

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

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

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

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2022-23)	10,702,813.46	Met
1st Subsequent Year (2023-24)	10,584,306.49	Met
2nd Subsequent Year (2024-25)	10,540,280.52	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)	10,503,461.80	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:	54,452,511.54	50,629,723.64	50,845,517.16
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)	54,452,511.54	50,629,723.64	50,845,517.16
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	54,452,511.54	50,629,723.64	50,845,517.16
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,633,575.35	1,518,891.71	1,525,365.51
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)	1,633,575.35	1,518,891.71	1,525,365.51

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)	1,830,936.00	1,830,936.00	1,830,936.00
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		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. County Office's Available Reserve Amount (Lines B1 thru B7)	1,830,936.00	1,830,936.00	1,830,936.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	3.36%	3.62%	3.60%
County Office's Reserve Standard (Section 8A, Line 7):	1,633,575.35	1,518,891.71	1,525,365.51
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(1,171,042.27)	(1,177,081.69)	.5%	6,039.42	Met
1st Subsequent Year (2023-24)	(1,171,042.27)	(1,177,081.69)	.5%	6,039.42	Met
2nd Subsequent Year (2024-25)	(1,171,042.27)	(1,177,081.69)	.5%	6,039.42	Met
1b. Transfers In, County School Service Fund *					
Current Year (2022-23)	0.00	10,000.00	New	10,000.00	Met
1st Subsequent Year (2023-24)	0.00	10,000.00	New	10,000.00	Met
2nd Subsequent Year (2024-25)	0.00	10,000.00	New	10,000.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2022-23)	15,000.00	52,693.16	251.3%	37,693.16	Not Met
1st Subsequent Year (2023-24)	15,000.00	52,693.16	251.3%	37,693.16	Not Met
2nd Subsequent Year (2024-25)	15,000.00	52,693.16	251.3%	37,693.16	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

1c. NOT MET - The projected transfers out of the county school service fund have changed since budget adoption 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)

The projected transfers out of Fund 01 have increased by \$37,000 to reflect an increased contribution to the Food Service Fund.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2022
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	29	General Fund	General Fund	11,625,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	n/a	Operating Funds	Operating Funds	353,587

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2022
TOTAL:				11,978,587

Type of Commitment (continued):	Prior Year (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	0	0	0	0
Certificates of Participation	585,444	587,488	582,888	583,088
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	585,444	587,488	582,888	583,088
Has total annual payment increased over prior year (2021-22)		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

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

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

2 OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	4,382,893.00	4,382,893.00
b. OPEB plan(s) fiduciary net position (if applicable)	5,576,214.00	5,576,214.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	(1,193,321.00)	(1,193,321.00)
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2021	Jun 30, 2021

3 OPEB Contributions

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2022-23)	237,446.00	237,446.00
1st Subsequent Year (2023-24)	237,446.00	237,446.00
2nd Subsequent Year (2024-25)	237,446.00	237,446.00

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)	315,928.73	334,864.24
1st Subsequent Year (2023-24)	315,928.73	334,864.24
2nd Subsequent Year (2024-25)	315,928.73	334,864.24

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

Current Year (2022-23)		158,328.00	Data must be entered.
1st Subsequent Year (2023-24)		158,328.00	Data must be entered.
2nd Subsequent Year (2024-25)		158,328.00	Data must be entered.

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)	64.00	66.00
1st Subsequent Year (2023-24)	64.00	66.00
2nd Subsequent Year (2024-25)	64.00	66.00

4. Comments:

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

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

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

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

3 Self-Insurance Contributions

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

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

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

4 Comments:

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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	90.7	85.1	68.8	68.8

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

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

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

--	--	--	--

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

6. Amount included for any tentative salary schedule increases

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

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

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

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

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	88.7	87.3	75.8	75.8

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

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

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since Budget Adoption

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

[]

3. Period covered by the agreement:

Begin Date: []

End Date: []

4. Salary settlement:

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

--	--	--

One Year Agreement

Total cost of salary settlement
% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

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

--	--	--

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

[]

Negotiations Not Settled

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

[]

6. Amount included for any tentative salary schedule increases

--	--	--

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.			
2.			
3.			
4.			

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

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

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

If Yes, explain the nature of the new costs:

--	--	--

[]

Classified (Non-management) Step and Column Adjustments

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.			
2.			
3.			

		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (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 budget adoption and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

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

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

If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

n/a

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	119.9	110.1	110.1	110.1

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

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

n/a

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

Total cost of salary settlement

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

Negotiations Not Settled

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

--

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

4. Amount included for any tentative salary schedule increases

--	--	--

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

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

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

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Comments:
(optional)

End of County Office First Interim Criteria and Standards Review

NAPA COUNTY OFFICE OF EDUCATION
Barbara Nemko, Ph.D., Superintendent

Item 5.B.

December 13, 2022

TITLE: Board Review Board Policy 9250 Remuneration, Reimbursement and Other Benefits.

Board approval to update the compensation rate recorded in the Board Policy 9250 (Remuneration, Reimbursement and Other Benefits) to the current monthly compensation rate \$348.84 as approved on April 5, 2022.

HISTORY: Per Education Code 1090 – Board Compensation, the Board votes yearly on monthly compensation increases for their meeting attendance.

CURRENT PROPOSAL: Board review Board Policy 9250 Remuneration, Reimbursement and Other Benefits.

Board approval to update the compensation rate recorded in Board Policy 9250 to reflect the current monthly compensation \$348.84 as approved on April 5, 2022.

FUNDING SOURCE: N/A

SPECIFIC RECOMMENDATION: It is recommended that the Board review Board Policy 9250 Remuneration, Reimbursement and Other Benefits. It is further recommended that the Board approve updating the policy to reflect the current monthly compensation.

Prepared by: Julie McClures

December 7, 2022

Board Bylaw 9250: Remuneration, Reimbursement And Other Benefits

Status: ADOPTED

Original Adopted Date: 10/23/1990 | **Last Revised Date:** 01/05/2021

Remuneration

Each member of the County Office of Education may receive no more than \$348.84 monthly compensation for attendance at Board meetings. Each Board member shall receive \$348.84 for attendance at the first meeting of any month and no compensation for any additional meetings held in that same month. (Education Code 1090(a)(5)).

On an annual basis, the Board shall increase the compensation of Board members beyond the limit delineated in Education Code 35120 in an amount not to exceed five percent based on the present monthly rate of compensation. Any increase made pursuant to this section shall be effective upon approval by the Board. (Education Code 35120).

Board members are not required to accept payment for meetings attended.

A member may be paid for any meeting when he or she notifies the Superintendent or the Superintendent's designee of the reason for his or her absence and the board, by resolution duly adopted and included in its minutes, finds that at the time of the meeting he or she has performed services outside the meeting for the county office, he or she was ill or on jury duty, or the absence was due to a hardship deemed acceptable by the Board. While every attempt should be made by members to attend the monthly Board meeting, a member may also receive monthly compensation if the member completed commensurate tasks that are deemed acceptable by the Board.

Reimbursement of Expenses

Board members shall be reimbursed with limits specified by County Office of Education personnel for all expenses incurred in attending any meetings or in making any trips on official business of the County Office of Education when so authorized in advance by the County Board. (Education Code 35044)

The rate or reimbursement shall not exceed any limitations specified for County Office of Education personnel

(cf. 4133 - Travel; Reimbursement)

(cf. 9240 - Board Development)

(cf. 3350 - Travel Expenses)

Health and Welfare Benefits

The County Office of Education shall pay the cost of all premiums for County Board members electing to participate in the County Office of Education health and welfare benefits program.

Health and welfare benefits for Board members shall be no greater than that received by district's non-safety employees with the most generous schedule of benefits. (Government Code 53208.5)

(cf. 4154/4254/4354 - Health and Welfare Benefits)

Benefits for Retired Board Members

Any members retiring from the County Board after at least one term may continue the health and welfare benefits program at their own expense if coverage is in effect at the time of retirement.

Other Benefits

The Board may subscribe for membership in, or otherwise become a member of any State or local organization of governing Boards of school districts or members thereof, or of county Boards of education or members thereof, or any other school-related organization which has for its primary purpose the promotion and advancement of public education through research and investigation and the cooperation with persons and associations, whose interests and purposes are the betterment of the educational opportunities of the children of the State. Costs incurred for this purpose shall be paid out of the County School Service Fund. (EC 1095)

The Board shall annually subscribe to membership in the California County Boards of Education Association and the California School Boards Association.

en
NAPA COUNTY OFFICE OF EDUCATION
Barbara Nemko, Ph.D., Superintendent

TO: Napa County Board of Education

DATE: December 13, 2022

FROM: John Zikmund, Human Resources

RE: Personnel Activity

BOARD ITEM: 7A

NEW CERTIFICATED EMPLOYEE

None

NEW CLASSIFIED EMPLOYEE

Randa Fayad – ECE Assistant II, Early Childhood Services
Nicole Wilkinson – Payroll/Benefits Specialist, Fiscal Services
Olivia Brown – Senior Site Coordinator, Community Programs
Noelle Marchetti – Program Coordinator II, Community Programs

CHANGE IN ASSIGNMENT

Jeanette Torres – HR Assistant II, Human Resources to Senior Payroll/Benefits Specialist, Fiscal Services
Vanessa Rubio – Site Coordinator to Program Coordinator I, Community Programs
Wendi Ottoson – Purchasing/Logistics Assistant to Purchasing/Logistics Specialist, Fiscal Services
Nancy Barcala-Felix – Site Coordinator to Program Coordinator I, Community Programs

RESIGNATION

Angella Linehan – Behavior Intervention Assistant, Early Childhood Services

RETIREMENT

Christine Wedding – Senior Program Manager, Community Programs

TERMINATION

Ebony Bradford – ECE Assistant II, Early Childhood Services

LAYOFF/NON-RELECTS/TEMPORARY RELEASE NOTICES

None

POSITION VACANCIES

Instructional Assistant (4) – College and Career Readiness
Early Childhood Education Assistant II (5) – Early Childhood Services
Behavior Intervention Assistant (Temporary) – Early Childhood Services
Child Development Teacher (4) – Early Childhood Services
Speech Therapist (Temporary) - Early Childhood Services
Community School Teacher (2) - Camille Creek
Instructional Support Specialist II (2) – Camille Creek and Crossroads
Technical Assistance Manager – SPP-TAP, RPDC
Human Resources Assistant II – Human Resources

12-13-22.BRD

**NAPA COUNTY OFFICE OF EDUCATION
Barbara Nemko, Ph.D., Superintendent**

Item 5.B.

December 13, 2022

TITLE: CCBE County Member Board Voting Representative.

HISTORY: Each county has a unique process for the voting representative. Voting takes place at the September and December CCBE General Membership meeting. The goal is to ensure the voting representative can attend both meetings.

CURRENT PROPOSAL: Board Review CCBE County Member Board Voting Representative process. Sample Google form to be submitted to CCBE is attached.

FUNDING SOURCE: N/A

SPECIFIC RECOMMENDATION: It is recommended that the Board review the County Member Board Voting Representative process.

Prepared by: Julie McClures

December 7, 2022



CALIFORNIA COUNTY
BOARDS OF EDUCATION

A Voice for Education

County Member Board Voting Representative Form

We are asking CCBE county member boards to name their county voting representative who will be attending the CCBE General Breakfast Membership meeting.

CCBE member county boards elect the CCBE officers, adopt the Bylaws, and the Policy Platform during the CCBE General Membership meetings. It is especially important that representatives (one from each county selected by CCBE members in that county) attend CCBE meetings so that the business of the association can occur. Any member of a county board may attend, start action, or take part in debate and discussion at these meetings but only the representatives may vote.

According to the CCBE Bylaws, Article IV, Section 5, there shall be one vote for each member board. Each member board shall select one of its members to be the board representative to vote at CCBE General Membership meetings. A quorum is one-third of member boards that will be defined at the beginning of each membership meeting.

esitter@napacoe.org [Switch account](#)



* Required

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Your email

Select the county office of education. *