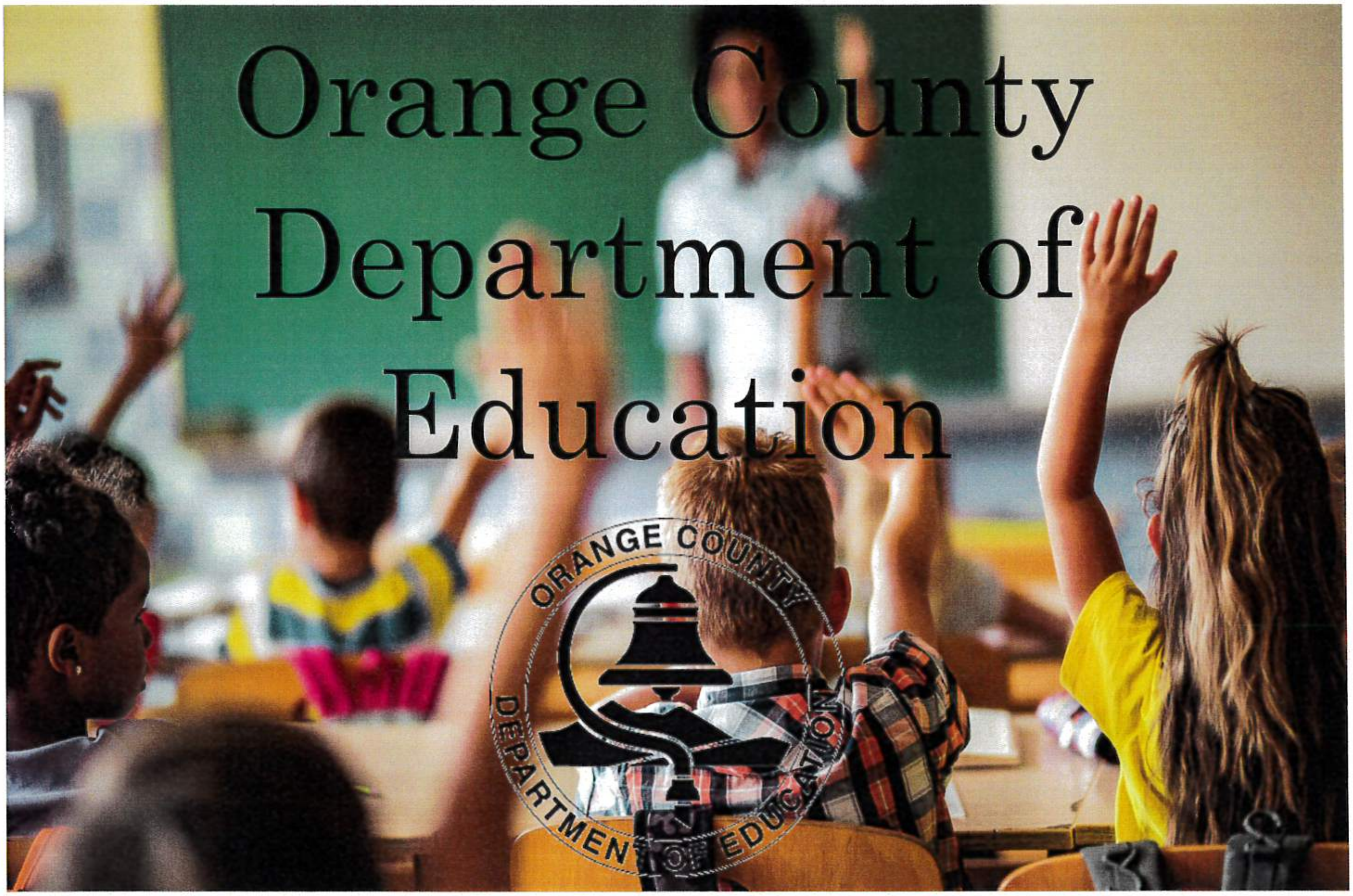
Orange County Department of Education



2022-2023 First Interim Budget

Al Mijares, Ph.D.,
County Superintendent of Schools

December 14, 2022

Orange County Department of Education
2022-23 First Interim Budget

Object Code		2022-23 Adopted Budget	2022-23 First Interim Budget	Variance
1XXX	Certificated Salaries	52,626,991	53,731,331	1,104,340
2XXX	Classified Salaries	63,557,092	67,743,773	4,186,681
3XXX	Employee Benefits	64,541,003	64,357,844	(183,159)
Total	**Salaries and Benefits**	**180,725,086**	**185,832,948**	**5,107,862**
41xx	Textbooks	381,330	329,643	(51,687)
42xx	Other Books	142,832	143,246	414
43xx	Materials & Supplies	17,816,431	19,020,753	1,204,322
4301	General Supplies	10,117,406	12,315,912	2,198,506
	New			
	Special Schools		137,328	137,328
	ESSER II	-	1,280,000	1,280,000
	Increase over $25,000			-
	CTE Incentive	20,000	84,000	64,000
	Materials in LCAP	80,080	835,808	755,728
	Various Changes less than $25,000		(38,550)	(38,550)
4303	Custodial Supplies	241,589	219,239	(22,350)
4308	Printing by Vendor	243,800	262,878	19,078
4310	Instructional Supplies	3,078,030	3,318,341	240,311
	New			
	K-12 Strong Workforce		360,000	
	Increase over $25,000			
	Change less than $25,000		(119,689)	
4399	Holding Account	3,411,280	2,130,332	(1,280,948)
44xx	Equipment	7,153,613	8,972,565	1,818,952
	All items are related to ESSER Plans			
47xx	Food	892,000	575,882	(316,118)
Total	**Supplies and Equipment**	**26,386,206**	**29,042,089**	**2,655,883**
5100	Subagreements	19,785,224	27,941,254	8,156,030
	Increase over $25,000			
	MTSS	12,472,681	20,005,224	7,532,543
	TUPE Consortium	1,400,446	1,937,853	537,407
	CALHOPE		92,000	
	Changes less than $25,000		(5,920)	
5210	Travel and Conference (local)	361,984	392,789	30,805
	Increase in various programs under $25,000			
5220	Travel and Conference	510,773	706,091	195,318
	New			-
	TUPE Consortium	-	93,500	93,500
	Increase over $25,000			-
	Educator Effectiveness	17,000	75,000	58,000
	MTSS	5,000	20,000	15,000

Orange County Department of Education
2022-23 First Interim Budget

Object Code		2022-23 Adopted Budget	2022-23 First Interim Budget	Variance
	Various programs	-	28,818	28,818
5230	Conference/workshop Registration	1,304,312	1,177,393	(126,919)
5310	Dues and Memberships	179,014	209,741	30,727
	Increase for Dues for various programs less than $25,000			
5450	Casualty Insurance	581,532	580,000	(1,532)
55xx	Utilities	1,279,657	1,350,725	71,068
	Increase in water, electricty, and waste disposal			
56XX	Rentals, leases and Repairs	10,091,757	10,559,796	468,039
57xx	Transfers of Direct Costs	35,457	(54,795)	(90,252)
58XX	**Professional/consulting and operating expenses**			
5805	Landscaping	94,249	143,100	48,851
5810	Consultant- Instructional	8,203,790	11,325,907	3,122,117
	New			
	Regional K-12 Collaborative		3,760,000	3,760,000
	Increase over $25,000			
	Various changes (less than $25,000)		(637,883)	
5811	Student awards and reimbursements	603,784	2,146,000	1,542,216
	New			
	Classified School Employee Grant	371,213	2,112,000	1,740,787
	Increase over $25,000			
	Various changes (less than $25,000)		(198,571)	
5815	Service Contract - Custodial	732,926	775,047	42,121
5820	Service Contract - Field Trips	67,005	244,986	177,981
5829	Student Scholarships	1,700	2,200	500
5839	Stipend non-employee	45,000	80,600	35,600
	Increase in stipends for students to attend mentor programs			
5851	Svcs Contract-Non-Inst. Consultants	7,948,306	10,208,738	2,260,432
	New			
	Truancy Response Network		362,600	362,600
	Model Curriculum		33,400	33,400
	Educator Effectiveness		58,365	58,365
	TUPE Capacity		88,550	88,550
	Increase over $25,000			-
	TUPE Capacity	150,000	310,522	160,522
	EBC Multilanguage	70,147	123,559	53,412
	AM Rescue Homeless	29,587	183,822	154,235
	TUPE Consortium	5,800	302,098	296,298
	OC Threat Assessment	50,696	101,615	50,919

Orange County Department of Education
2022-23 First Interim Budget

Object Code		2022-23 Adopted Budget	2022-23 First Interim Budget	Variance
	ELO Expanded Learning	200,000	350,000	150,000
	ESSER II	500,000	100,000	(400,000)
	TUPE T2 Consortium	5,800	302,089	296,289
	Interpretation and translation	100,000	55,000	(45,000)
	K12 Strong Workforce	20,000	40,000	20,000
	ESSA School Improvement	24,195	47,598	23,403
	EIR Education Innovation	265,478	438,353	172,875
	Classified School Employee	449,693	480,000	30,307
	Project Glad	30,000	160,000	130,000
	Various Instructional Programs	321,688	394,688	73,000
	IMPACT HUB	96,189	178,199	82,010
	Comp Literacy School Development	37,000	80,000	43,000
	MTSS School Climate	270,000	914,845	644,845
	Changes in various programs less than $25,000		(218,598)	(218,598)
5852	Svcs Contract-Advocacy	259,507	364,277	104,770
	Increase over $25,000			
	County Board	125,000	228,000	103,000
5865	Other Service Contract- Misc	4,190,694	7,118,076	2,927,382
	New			-
	Inside the Outdoors		55,000	55,000
	ELO Expanded Learning		25,000	25,000
	ESSER II		1,191,858	1,191,858
	Increase over $25,000			-
	Special Schools	7,000	37,000	30,000
	Information Technology	77,250	114,500	37,250
	MTSS School Climate	110,000	680,000	570,000
	ACCESS Programs	21,000	46,856	25,856
	MAA	51,341	97,231	45,890
	COVID19 Mitigation Fund	500,000	1,500,000	1,000,000
	Various changes in programs less than $25,000		(53,472)	(53,472)
5868	Advertising	33,500	29,500	(4,000)
5869	Advertising-Newspaper	76,800	89,840	13,040
5875	Hearings and Legal Costs	3,310,000	3,010,000	(300,000)
	Increase over $25,000			
	ACCESS Programs	5,000	55,000	50,000
	Move Contingency to other budgets	350,000	-	(350,000)
5879	Physicals TB Tests	26,000	26,000	-
5881	Meeting/workshop refreshments	777,192	1,311,023	533,831
	Increase over $25,000			
	MTSS PLI conference	-	500,000	500,000

Orange County Department of Education
2022-23 First Interim Budget

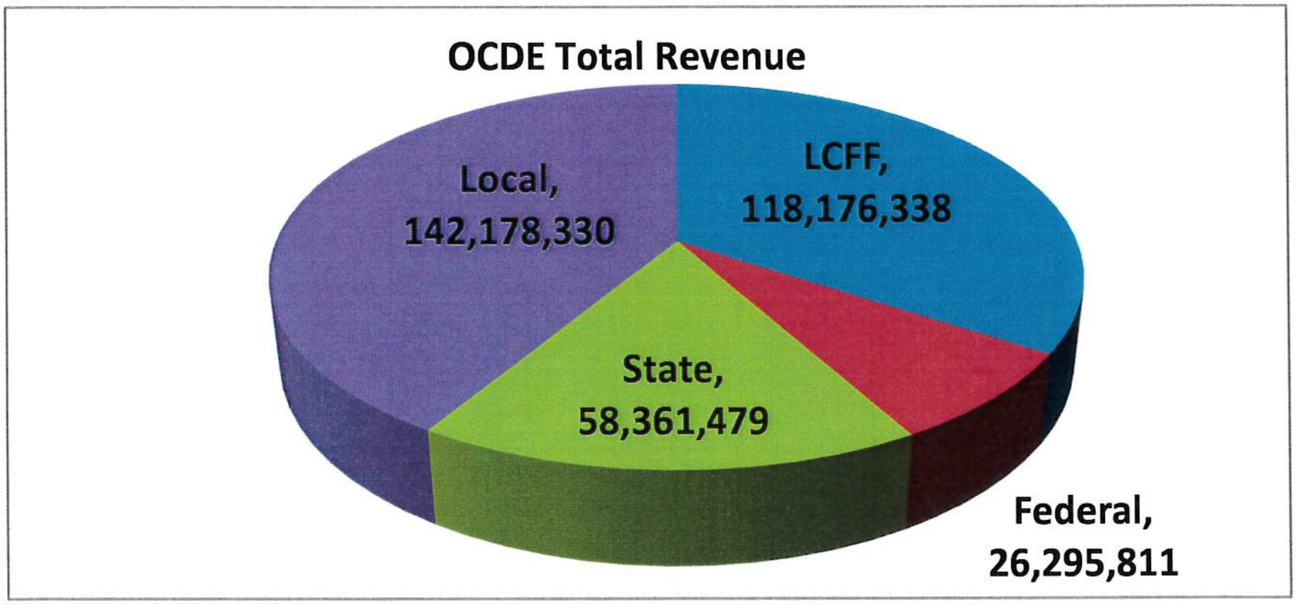
Object Code		2022-23 Adopted Budget	2022-23 First Interim Budget	Variance
	Increase in various programs		33,831	33,831
5882	Fingerprinting	150,006	150,206	200
58XX	**Total Services**	**27,766,225**	**38,271,266**	**10,505,041**
59xx	Communication	934,433	1,436,107	501,674
	CARES ACT phones for site safety			
Total Services andOperating Expenses		**62,830,368**	**82,570,367**	**19,739,999**
6XXX	**Capital Outlay**			
6120	Improvement to Buildings	1,178,162	848,552	(329,610)
62XX	Building Improvements	147,100	706,000	558,900
	Costs to increase outdoor learning areas			
6410	New Equipment	1,777,540	6,358,000	4,580,460
	reclassified expense to 6120			
6530	Equipment Replacement	217,500	212,500	(5,000)
	Replace aging vehicles			
Total 6000	**Total Capital Outlay**	**3,330,302**	**8,135,052**	**4,804,750**
7XXX	**Other Outgo**	**60,845,241**	**45,136,798**	**(15,708,443)**
7281	All Other Transfers	24,622,391	22,781,329	(1,841,062)
	Increase MAA pass thru to districts			
7299	All Other Transfers Out	40,928,771	24,627,752	(16,301,019)
	decrease in transfer to County Cour	40,851,369	24,298,809	(16,552,560)
	NOC Transfers	77,402	328,943	251,541

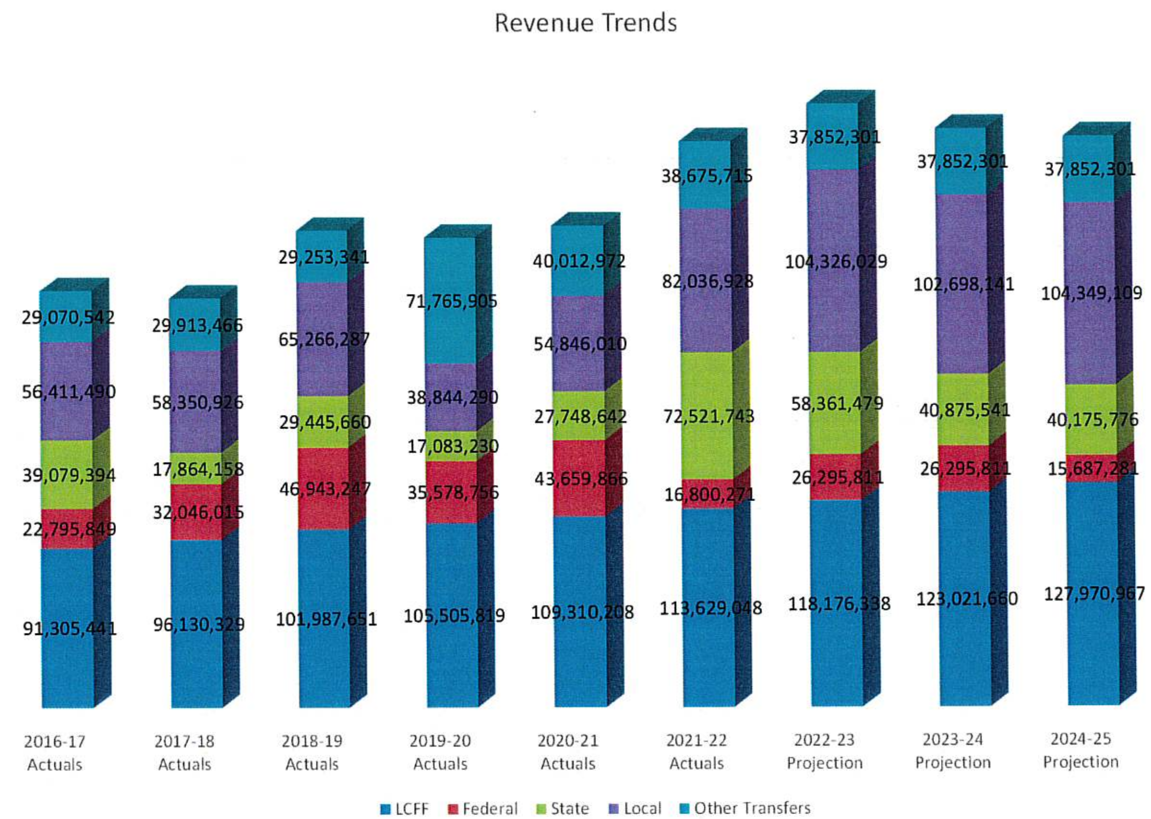
This summary is an overview of the Orange County Department of Education (OCDE) Budget reflecting the goals and priorities of the County Superintendent and the Orange County Board of Education aligning with the Local Control Accountability Plan (LCAP). The budget is a complex document that is required to follow state accounting guidelines. The budget summary incorporates information from the Adopted Budget and the changes from the Adopted State Budget which was completed in July after the Adopted Budget was approved. The First Interim Budget includes new entitlements, grants and contracts received since the budget adoption and is aligned with the Local Control Accountability Plan for 2022-2023, the Expanded Learning Grant approved in May 2021, the American Recovery Plan Act approved on October 6, 2021, and the Educator Effectiveness Grant approved on December 8, 2021. The LCAP lays out the main objective for meeting the learning requirements of high need students and also identifies the expenditures required to meet objectives.

The 2022-2023 General Fund Budget is $349,237,557. After multiple years of declining enrollment and increasing local property taxes, the budget has reached a stage where we are considered to be at minimum state aid funded. This means any increases in the LCFF calculation from COLAs may result in increasing funds to the Orange County Courts and not OCDE programs.

REVENUE

The Total General Fund Revenue Projections are $345,011,958





Local Control Funding Formula (LCFF) is $118,176,338

The Local Control Funding Formula (LCFF) for County Offices incorporates funding for County-wide services to districts and direct funding for students in Juvenile Court Schools, and referrals from Probation or Social Services. This is 35% of our total revenue. The LCFF formula for County Offices is separated in two major components.

County Operations Grants: This funding is based on the number of students who attend school in the County or Average Daily Attendance (ADA), and the number of school districts we support. This funding is to perform services mandated under the education code such as financial oversight and services to districts.

Projected Funding for 2022-2023 is $28,808,915

Pupil Driven Grants: Base funding is received per ADA, plus supplemental and concentration grants for students that are one of the following: English Learners, Foster Youth, or qualify for Free and Reduced Lunch Program. Our 2022-2023 unduplicated rate is 86.54%.

Students in Juvenile Court Schools receive base funding and 100% of the students qualify for Supplemental and Concentration funding.

Projected funding for 2022-2023 is $6,936,264

Students that are considered type "C" probation referred, expelled or social services referred.

Supplemental is 35% of Base grant

Concentration is 25% of Base grant for unduplicated count over 50%

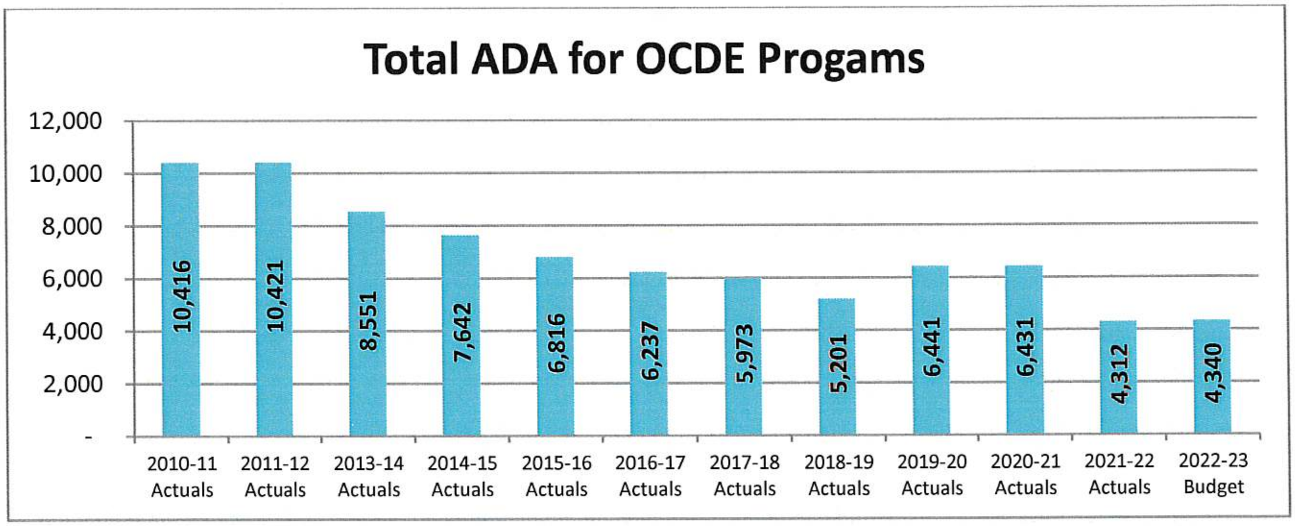
Projected funding for 2021-22 is $15,302,995

OCDE serves students that are referred from school districts; this ADA is added to total enrollment for staffing ratios, but the funding for district-referred students is recognized under Local Revenue.

Both COEs and School Districts receive 6.56% Cost of Living increase for LCFF in 2022-23 and School Districts and Charter Schools received an additional 6.28% for LCFF. County Offices did not receive the augmentation but did receive and increase for County Office Operations which was a benefit for OCDE. Unlike school districts, County Offices do not have the advantage of using prior year ADA, new proposals for a three-year average have not included COEs.

Because of our minimum state aid/excess tax status, we will be required to transfer over $22.7 million dollars from our student programs to the Orange County Courts.

Average Daily Attendance for OCDE Programs



OCDE ADA by Program

	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 Budget
Juvenile Court Schools	858	737	519	492	460	401	475	475	267	330
Community Schools "C"	2,672	2,079	1,583	1,267	1,134	975	1,454	1,347	502	659
Community Schools Secondary 1st Semester	462	419	466	557	584	284	499	599	45	63
CHEP and PCHS	1,613	1,547	1,321	1073	908	708	629	630	571	482
PCHS Secondary 1st Semester "A" &"B"	797	889	911	972	1253	1233	1,593	1,593	1,300	1,416
Expelled	147	130	132	115	133	136	179	175	51	51
County Community "A" &"B"	1,064	874	958	780	563	542	635	635	634	502
County Community "A" &"B" Secondary 1st Semester	501	537	467	464	426	358	406	406	465	408
College & Career Prep. Charter			41	141	142	179	199	199	147	99
Total For ACCESS	**8,114**	**7,212**	**6,398**	**5,861**	**5,603**	**4,815**	**6,069**	**6,059**	**3,982**	**4,010**
Change from Prior Year	(1,202)	(902)	(814)	(538)	(258)	(788)	1,254	(10)	(2,077)	28
SIS Total	**1,760**	**1,845**	**1,845**	**1,993**	**2,262**	**1,875**	**4,092**	**2,675**	**1,810**	**1,887**
Total Program without SIS	6,354	5,367	4,553	3,868	3,341	2,940	1,977	3,384	2,172	2,123
Special Schools	436	430	418	376	370	386	372	372	330	330
Change from Prior Year	(38)	(6)	(13)	(42)	(6)	16	(14)	(0)	(42)	-
Total	8,551	7,642	6,816	6,237	5,970	5,201	6,441	6,431	4,312	4,340
Difference from prior year	**(1,239)**	**(908)**	**(827)**	**(579)**	**(267)**	**(769)**	**1,241**	**(11)**	**(2,119)**	**28**

Average Daily Attendance (ADA)

OCDE has been declining in enrollment since 2012-13. Due to COVID-19 and the closure of schools, the State changed the factor for calculating ADA. This resulted in an increase in ADA for 2019-20 and hold harmless for 2020-21. As a County Office, we do not receive the benefit of using prior year ADA after 2020-21, and in 2021-22 we have declined by 2,119. We are optimistic that program enhancements and improved student engagement will have a slight increase in ADA for 2022-2023. A change in State and County guidelines regarding alternatives to incarceration means that fewer students are enrolled in our program and stay in their district of residence. To adjust to the changing environment, we are developing new programs, strengthening partnerships with districts, court agencies, expanding our career technical programs, and providing innovative programs so we can better serve our students.

Revenue Outside of LCFF

Outside of LCFF, we receive income in five different ways from Federal, State or Local resources. Below we will detail examples of the revenue we receive as a County Office:

Contracts: Are specific services that an agency wants to contract with OCDE based on specific expertise or experiences.

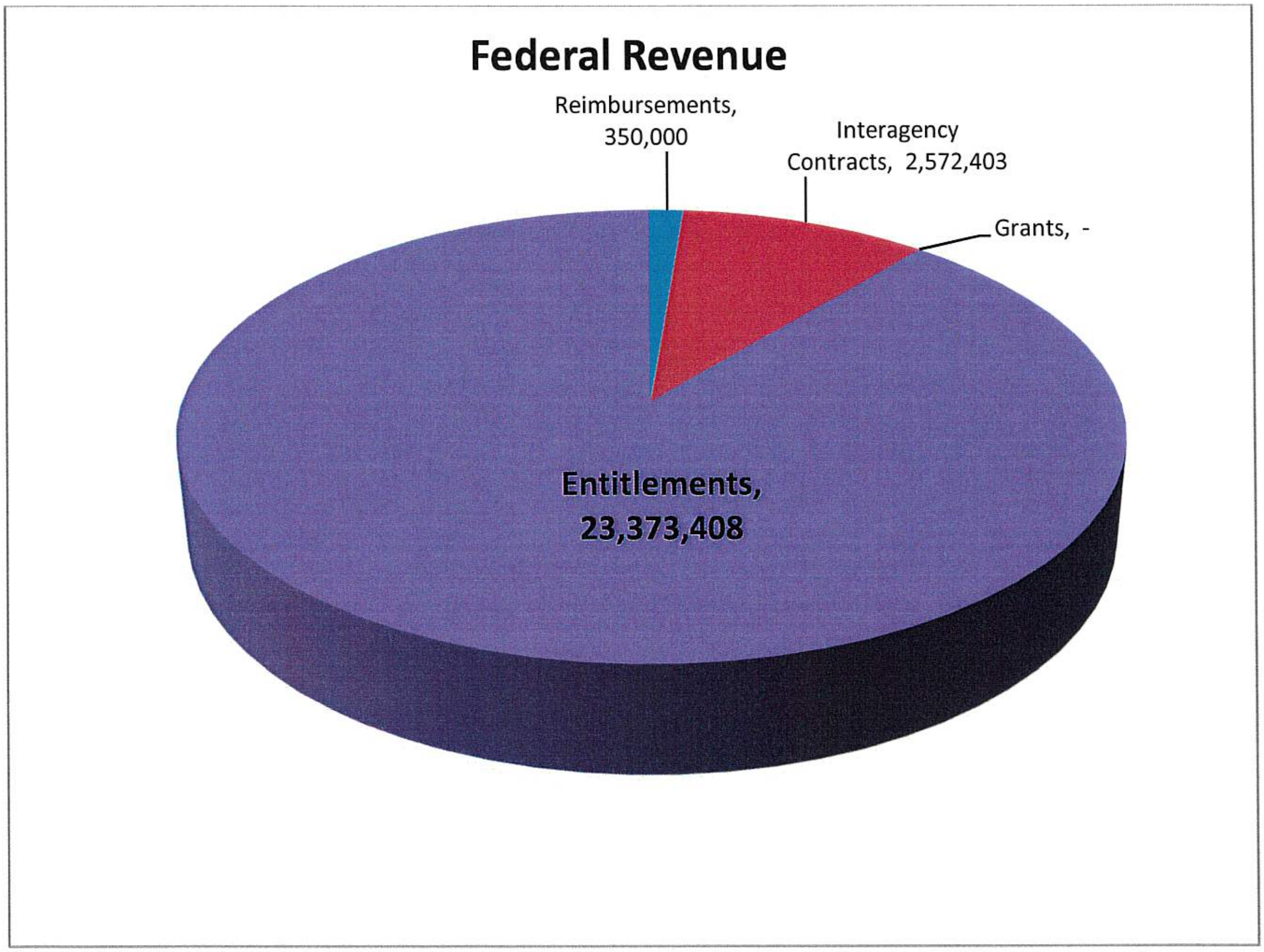
Entitlements: Are funds normally received on a per student basis, and are either part of the State Budget or Federal Budget authority. Most of these funds are on-going appropriations and may have restricted guidelines for expenditures.

Grants: Are projects that OCDE has applied to funding agencies for, and could come from Federal, State, or Local agencies. These are normally competitive in nature and will require specific expenditures as part of the grant.

Reimbursements: Are revenue received to reimburse a portion of the cost for providing specific services to students, Medi-Cal Administrative Activities (MAA), Medi-Cal Billing program and the Child Nutrition program.

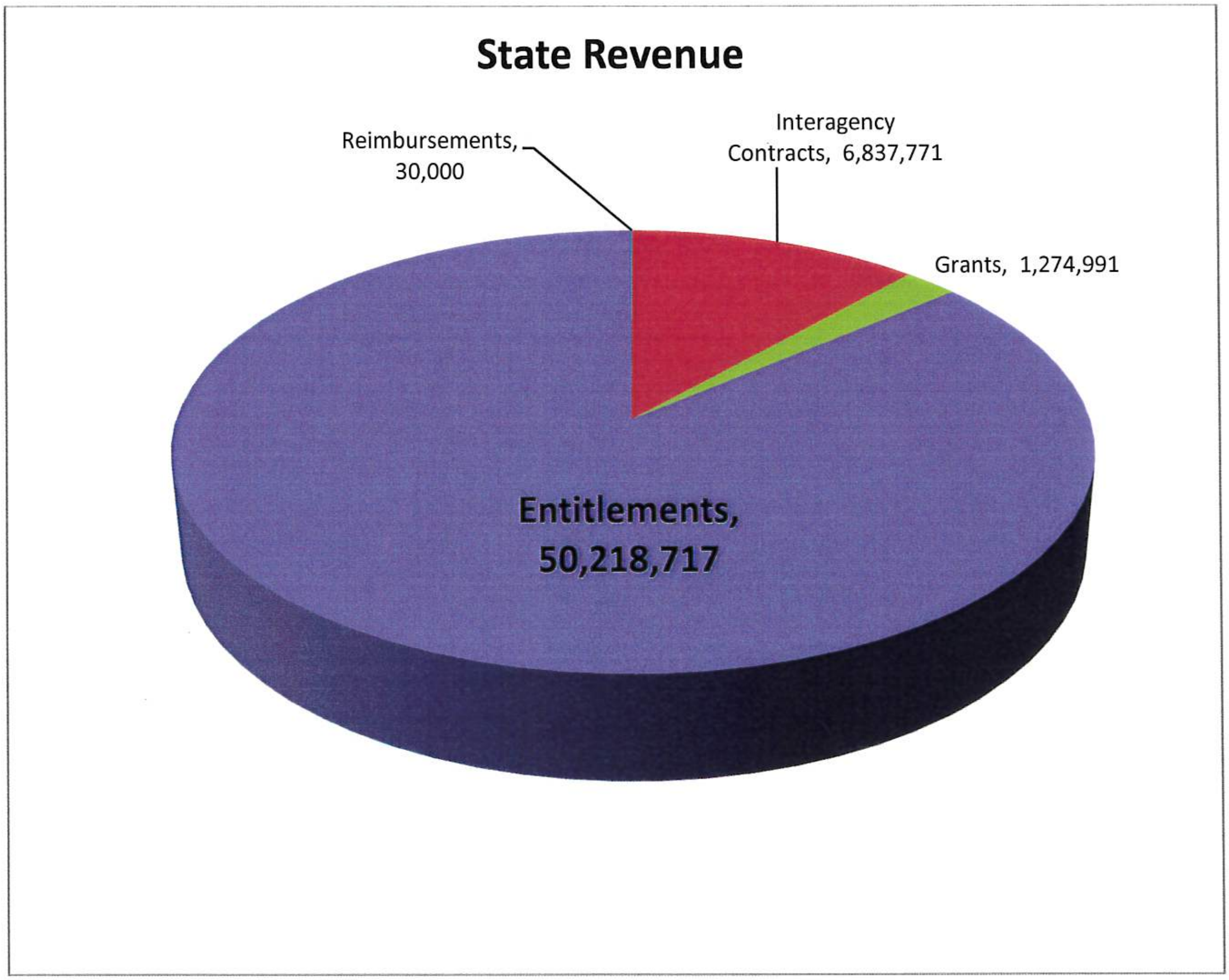
Fee for Services: Most of the fees for services are in Local revenue and they include billing to school districts for students they have referred, excess billing for Special Schools, billing for Inside the Outdoors, Professional Development for school districts, Financial System service fees, and various services OCDE provides on a county-wide basis.

Total Federal Revenue is $26,295,811



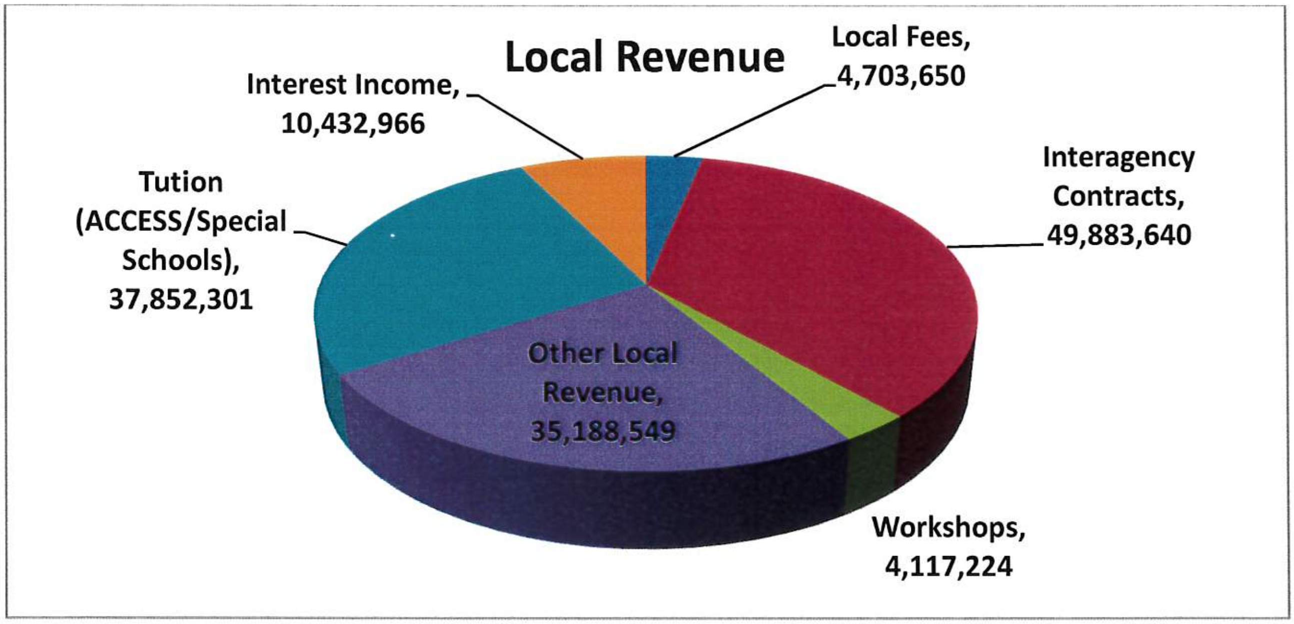
Federal Revenue						FI
	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2022-23 Budget
Entitlements						
Special Education	1,769,579	1,668,875	1,548,760	1,602,331	1,475,581	1,566,926
Title I	4,154,355	4,802,429	4,729,492	4,914,631	4,518,797	4,650,637
Tile II	65,808	70,622	46,329	46,469	39,194	158,010
Title III	9,882	257,847	134,127	12,913	173,519	60,547
Title IV	-	-	427,257	217,650	162,199	217,983
Education of Homeless	251,116	241,032	276,173	241,491	252,269	265,458
CPIN Network	202,900	201,337	202,743			
CPIN EL Outreach	160,291	173,930	160,448			
CPIN Migrant Education	-	-	12,077			
Calif. Math & Science Partnership	468,053	113,245				
Power of Discovery	50,000	53,300	52,500	66,918	80,082	73,500
Expanded Learning	102,640	158,520	94,996	129,390	138,145	135,144
QRIS certification	-	405,419	305,052	771,600	618,736	
Perkins Innovation	-	-	-	259,219	85,836	47,427
Dual Language Learning Prof Develop	-	-	144,752	764,409	366,056	
Inclusive Early Learning	-	-	29,906	720,239	-	
ESSA Sch Improvement	-	-	51,130	407,486	782,472	602,685
QCC Equitable Learning				213,366		
CARES Act Coronavirus Relief [CR LLM,GEERI,ESSERI]					7,728,039	-
OC Threat Assessment						311,782
Title IV Student Support Acad Enrichment				1,074,695		
National Sch Lunch Prog (NSLP) COVID 19 .75 Cent Rate Increase					4,891	-
Comprehensive Schools Security					14,303	-
Education Innovation & Research					78,619	1,138,602
Elementary & Secondary School Relief fund (ESSER II)						5,831,150
Elementary & Secondary School Relief fund (ESSER III)						5,114,073
CARES Act Coronavirus Relief [GEER II]						282,522
American Rescue Plan:Homeless I Program						817,973
American Rescue Plan Homeless Children & Youth II (ARP)						52,011
Workforce Development						2,046,978
	7,234,624	**8,146,556**	**8,215,742**	**11,442,806**	**16,518,738**	**23,373,408**
Reimbursements						
MAA	12,245,962	21,607,896	36,620,011	22,537,612.06	24,751,406	-
Medi-Cal ACCESS	10,045	46,452	36,065	39,558.61	86,768	
Child Nutrition	226,545	248,453	329,611	206,950.98	175,172	350,000
Spec Schools Medi-Cal	587,002	482,015	625,145	273,186.00	519,873	
	13,069,554	**22,384,816**	**37,610,832**	**23,057,308**	**25,533,219**	**350,000**
Grants						
	-	-		-	-	-
Contracts						
Interagency Contracts	2,435,329	1,514,643	116,673	1,078,642.53	1,607,909	2,572,403
	22,739,507	**32,046,015**	**45,943,247**	**35,578,756**	**43,659,866**	**26,295,811**
change from Prior year		9,306,508	13,897,232	(10,364,491)	8,081,110	(17,364,055)
		41%	43%	-23%	23%	-40%

Total State Revenue is $58,361,479

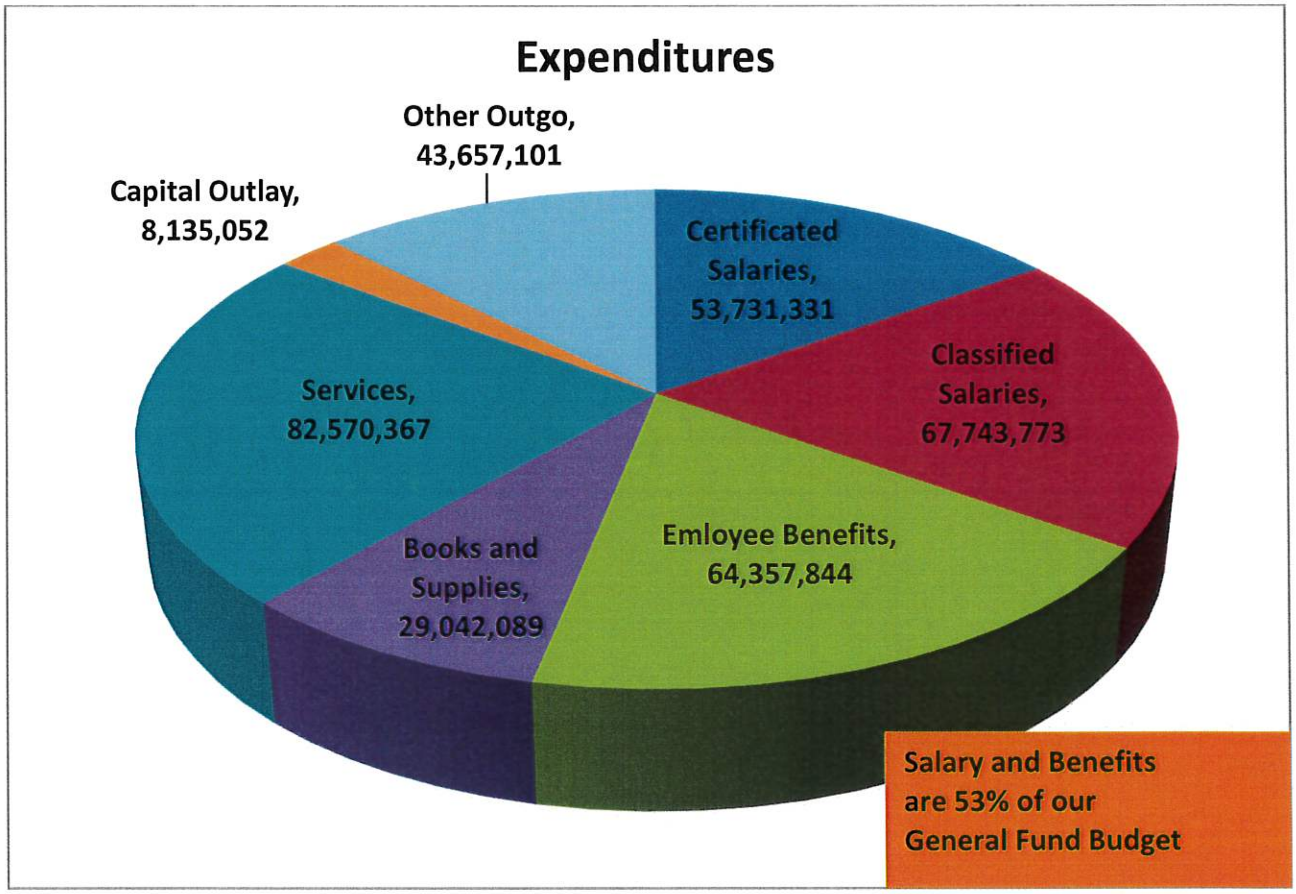


State Revenue	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	FI 2022-23 Budget
Entitlements						
Prior Year Apportionment	(70,307)	154,311	259,097	87,997.16		
Mandated Costs	2,311,881	1,719,954	1,908,644	787,972.00	841,868	909,926
Lottery	1,124,427	1,623,560	1,136,466	954,121.11	1,922,190	1,043,761
Countywide Foster Youth	817,097	894,112	896,628	867,811.70	1,223,903	1,695,714
Commission on Teacher Credentialing	19,278	19,278	19,154	19,153.67	18,577	19,154
Tobacco Use Prevention	830,354	916,198	963,982	1,487,425.15	3,223,100	4,550,947
Fairview Development Ctr	31,612	(7,903)	7,903	7,903.00	-	
NOC Early Start	48,789	39,862	150,252		161,183	155,863
CALWorks	55,788	26,574	61,149	37,091.00		76,804
ACCESS Mental Health	390,419	291,393	295,717	369,062.98	364,419	403,198
Special Schools Mental Health	26,065	19,497	24,398	24,685.90	24,375	24,786
Prop 39 Clean Energy	1,326,052	327,167	-			
Ca. Complete Count Sensuis	-	-	-	300,770.46	-	
Unemployment Insurace	182,045	183,668	188,060	187,425.30	174,422	174,422
Power of Discovery	56,409	53,746	54,603	26,619.41	32,010	31,500
CPIN Kindergarten	495,900	-	-		-	
STRS on Behalf	4,070,522	4,327,533	4,560,175	6,052,748.00	5,948,534	6,850,272
Expanded Learning	153,960	105,680	169,204	121,788.81	135,271	129,056
Early Childhood	89,584	-	-			
MTSS	20,000,000	1,000,000	13,500,000		-	18,600,000
College Readiness	383,088	-	-			
CCI Cal. Career Innovations	-	75,187	28,833			
College Readiness CCPA	75,000	-	-			
CPAS California Partnership Academy	-	183,000	145,172	225,780.58	(4,799)	
Classified School Employees	440,000	1,016,042	1,240,000	1,239,837.02	1,208,596	2,880,000
Health Framework	-	-	690,376	2,647,814.03	1,601,124	
Classified School Employees Prof Develo	-	-	128,046		-	
Low Performance Students	-	-	89,909	91,911.00	-	
IEEEP Inclusive Early Learning					178,810	610,605
CARES Act					924,123	
School communication Interoperability					4,124	-
SB 117 COVID-19 Funding				118,367.00		-
COVID-19 Response Relief, In person instruction (IPA)					436,346	1,793,520
COVID-19 Response Relief, Expanded Learning Opportunities (ELO)					4,181,342	216,752
Educator Effectiveness						519,407
Learning Communities for School Success						38,925
Special Ed Pass Through					13,979	
Safe Schools for All						-
A-G Completion						179,842
Arts & Music						2,785,524
California Community School Program Planning						180,000
Learning Recovery Emergency						6,292,760
Various	21,304	33,406	9,286	6,201.32	8,167	55,979
Total Entitlements	**32,879,267**	**13,002,265**	**26,527,054**	**15,662,487**	**22,621,663**	**50,218,717**
Reimbursements	18,538	21,312	27,844	17,926.93	16,102	30,000
Grants						
Career Pathways	3,655,650	2,326,488	-		-	
CTE Incentive	2,218,547	2,231,527	2,481,202	1,402,816.53	399,405	1,274,991
Total Grants	**5,874,197**	**4,558,015**	**2,481,202**	**1,402,817**	**399,405**	**1,274,991**
Contract						
Foster Youth Techinical Assistance	307,030	282,566	407,245	-	-	-
K-12 Strong Workforce					3,768,396	5,267,264
K-12 Pathway Coordinator					117,500	130,000
Reset Toolbox					89,195	-
Suicide Prevention					70,886	
Direct Support Professional					146,326	783,089
Social Emotional Learning Community of Practice					260,421	-
Dual Language Learner						-
CalHope						266,518
Model Curriculum						390,900
	307,030	**282,566**	**407,245**	**-**	**4,452,724**	**6,837,771**
Total State	**39,079,032**	**17,864,158**	**29,443,345**	**17,083,230**	**27,489,894**	**58,361,479**
change		(21,214,874)	11,579,187	(12,360,115)	10,406,664	30,871,585
		-54%	65%	-42%	61%	112%

Total Local Revenue is $142,178,330



Local Revenue	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	FI 2022-23 Budget
Local Revenue						
Redevelopment	2,185,773	2,598,100	2,999,856	3,355,799.52	3,700,168	4,316,400
Sale of Publications	499,106	316,888	304,131	206,777.77	195,374	236,500
Food Sales	323,611	298,327	352,932	202,486.33	28,275	150,750
Leases and Rentals	3,245	5,066	4,776			-
Other Sales					(2,500)	
Total Local	**3,011,735**	**3,218,381**	**3,661,695**	**3,765,064**	**3,921,317**	**4,703,650**
Interest	1,379,107	2,323,435	3,895,426	4,413,963.32	2,098,504	10,432,966
Interagency Fees and Contracts						
Courier JPA	151,700	160,000	230,000	190,000.00	210,000	215,000
ACCESS Fees	299,095	326,259	298,197	391,560.04		
Special Ed Infant	391,850	387,600	515,780	691,630.33	484,930	327,600
Dept of Justice Tabacco	-	-	-	35,927.40	137,397	61,760
Education Support Dependent	286,577	292,556	-			
Project Glad	305,989	303,579	333,880	79,248.93	-	
Preschool Glad	-	-	87,952	39,329.46	18,548	-
Special Ed JPA	46,859	46,181	45,442	44,731.86		39,698
Imagining Services	90,912	92,226	97,731	113,517.00	93,500	97,000
NOC SELPA Itinerant Services	1,662,822	1,847,990	2,050,633	1,931,119.02	1,984,857	2,344,322
Special Schools Billing	24,361,965	24,583,806	25,825,162	27,038,796.49	26,282,904	31,466,869
Stuart Foundation	125,415	42,566	933	128,941.90		
SMARRTS	518,687	515,931	540,765	350,171.85	(0)	
Safety of Students	1,011,184	1,144,266	831,078			
Audiologist SELPA	279,815	337,632	273,327	289,466.85	246,391	327,559
VPE Health Care Agency	303,131	271,466	391,560	306,833.60	350,115	595,900
Violence Prevention	221,496	228,439	191,111	146,395.44	175,025	213,725
Violence Prevention Admin	208,879	251,866	228,340	201,321.45	225,586	131,225
Violence Prevention Conflict	93,295	101,733	-			
VPE Restorative Practice	-	-	238,266	112,070.15	135,789	238,313
VPE Threat Assessment	-	-	253,288	222,649.05	280,024	-
Violence Prevention Evaluation	131,849	135,146	152,374	151,098.12	152,687	173,488
Transportation	2,903,006	2,954,769	3,185,060	3,795,817.99	2,478,225	4,274,678
School Based Suppplemntal	503,520	477,451	242,553			
CTE Incentive	134,968	140,979	146,137			
Environmental Field	782,620	566,280	831,505	707,884.72	262,624	525,000
School Based Stress Mgt	-	155,000	155,001	155,000.00		
Health Schools Initiative	-	177,583	-			
Nutrition Education	-	136,995	93,815	54,977.06	10,471	
IMPACT	952,344	-	1,895,395	3,194,384.42	1,359,994	1,524,122
Bi-Tech Fees	2,353,239	2,940,321	3,117,013	3,049,022.00	3,147,934	3,130,000
Education Services Income	-	-	1,404,732	1,078,381.90	668,507	580,000
IT Services	89,130	148,340	145,715	193,577.62	366,856	390,000
MAA	-	-	52,499	65,427.92	77,155	172,233
k-12 Strong Workforce	-	-	136,675	9,073,170.40		
K-12 Pathways	-	-	-	70,000.00		
Mental Health Services					1,125,000	1,500,000
Fairview Development					102,550	-
CAL Works HVP Home Visits					204,524	156,000
Education Workforce Investment					66,110	140,777
HCA After Hours Nurse					800,000	-
K-12 School Based Mental Health					499,951	502,931
various	158,074	190,050	239,919	167,052.01	259,821	755,440
Total Interagency	**42,759,263**	**38,957,010**	**44,231,838**	**54,069,505**	**42,207,475**	**49,883,640**
Registrations for Workshops	3,889,646	3,631,384	4,469,921	3,598,822.85	2,225,592	4,117,224
MAA					255,723	24,641,651
Medi-Cal ACCESS						40,000
Spec Schools Medi-Cal						251,229
Other Local Revenue	5,375,830	6,699,006	5,076,162	4,909,035.29	4,137,398	10,255,669
	9,265,476	**10,330,390**	**9,546,083**	**8,507,858**	**6,618,713**	**39,305,773**
Total all 8600 Object Codes	**52,024,739**	**54,829,216**	**61,335,042**	**70,756,390**	**54,846,009**	**104,326,029**
Tuition						
Special Schools	3,372,533	3,501,323	3,914,894	3,954,876.76	3,901,627	3,580,410
ACCESS	29,747,768	29,624,219	28,853,744	35,415,141.29	35,438,488	33,433,504
Charter School Admin Fee	232,343	289,248	399,597	467,811.00	654,152	818,000
Other	15,496	20,387	16,351	15,975.72	18,705	20,387
Total all 8700 Object Codes	**33,368,140**	**33,435,177**	**33,184,586**	**39,853,805**	**40,012,972**	**37,852,301**
Total All Local Revenue	**85,392,879**	**88,264,393**	**94,519,628**	**110,610,195**	**94,858,981**	**142,178,330**
Variance						
change		2,871,514	6,255,235	16,090,567	(15,751,214)	47,319,349
		3%	7%	17%	-14%	50%



Salary and benefits are 53% of the general budget. OCDE has 1,441 employees 1,185 regular employees and 256 short term and substitute positions.

Below is a historical look at salary and benefits, which reflects the staffing and service reductions over the years as ADA and funding have declined. We have reduced positions through retirement incentives and attrition in the last few years to improve our student to teacher ratios. The historical data also shows a sharp increase in employee benefits for both pensions and health and welfare benefits. OCDE collaborates with our collective bargaining units and we add the cost of employee benefits to total compensation when bargaining.

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Certificated Salaries	52,747,679	53,130,344	53,809,850	47,932,564	47,692,362	48,838,222	50,198,007	53,731,331	53,934,273	57,377,198
Classified Salaries	52,645,791	54,180,353	54,863,957	54,287,591	55,212,943	55,819,243	57,829,647	67,743,773	66,231,135	69,411,711
Employee Benefits	40,086,491	42,469,481	44,873,727	50,011,849	51,958,707	52,919,852	56,005,568	64,357,844	62,038,636	63,402,821
Total Salary and Benefits	**145,479,961**	**149,780,178**	**153,547,534**	**152,232,004**	**154,864,012**	**157,577,317**	**164,033,222**	**185,832,948**	**182,204,044**	**190,191,730**
Total Regular Employees	1159	1196	1220	1157	1105	1145	1160	1185		

AB1200 guidelines require us to project revenue and expenditures for the current and two subsequent years. The chart below is an excerpt from the budget document that shows our projections for salaries and benefits. This is an important budget item as it is 53% of our budget.

	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 First Interim Budget	2023-24 Projected	2024-25 Projected
Certificated	53,809,850	47,932,564	47,692,362	48,838,222	50,370,144	53,731,331	53,934,273	57,377,198
Classified	54,863,957	54,287,591	55,212,943	55,819,243	59,534,835	67,743,773	66,231,135	69,411,711
Employee Benefits	44,873,727	50,011,849	51,958,707	52,919,852	56,445,094	64,357,844	62,038,636	63,402,821
	153,547,534	**152,232,004**	**154,864,012**	**157,577,317**	**166,350,073**	**185,832,948**	**182,204,044**	**190,191,730**

Salaries in 2022-2023 reflect the savings from retirements and reductions through attrition. Employee health and welfare benefit and salary increases are included, as we have completed negotiations with our collective bargaining units. The State Teachers Retirement System (STRS) employers' rates increased from 16.92% to 19.1% for 2022-2023. The Public Employees Retirement System (PERS) increased employer rates from 22.91% to 25.37% in 2022-2023 but are forecasted to increase to 25.2% in 2023-24 and 24.6% in 2024-2025.

Salaries

As a County Office, we have different needs than a regular school district. Our class sizes are smaller due to state regulations and the specific needs of our students. The Education Code and State Accounting Guidelines dictate how we classify positions. Below is a table that shows a summary of our Certificated and Classified positions.

Certificated Positions	
Teacher's Salaries	28,160,642
Pupil Support Salaries	3,886,791
Supervisors' and Adminsitrators' Salaries	15,468,278
Other Certificated Salaries	6,215,620
Total Certificated Salaries	53,731,331
Classified Positions	
Instructional Salaries	13,047,099
Support Salaries	3,011,484
Supervisor's and Adminsitrator's Salaries	31,805,028
Clerical, Technical, Office Salaries	16,214,151
Other Classified Salaries	3,666,011
Total Classified Salaries	67,743,773

Benefits

Expenditures for Health and Welfare and Statutory Benefits are summarized below. As an educational entity, we are required to participate in STRS and PERS for all regular employees. In 2015-16, we recognized the requirements of GASB 68 to recognize the STRS contribution made by the state on behalf of the district (see same entry in state revenue). We contribute to an alternative retirement plan (PARS) for any short term or substitute employee instead of social security unless they qualify by statue for mandatory retirement.

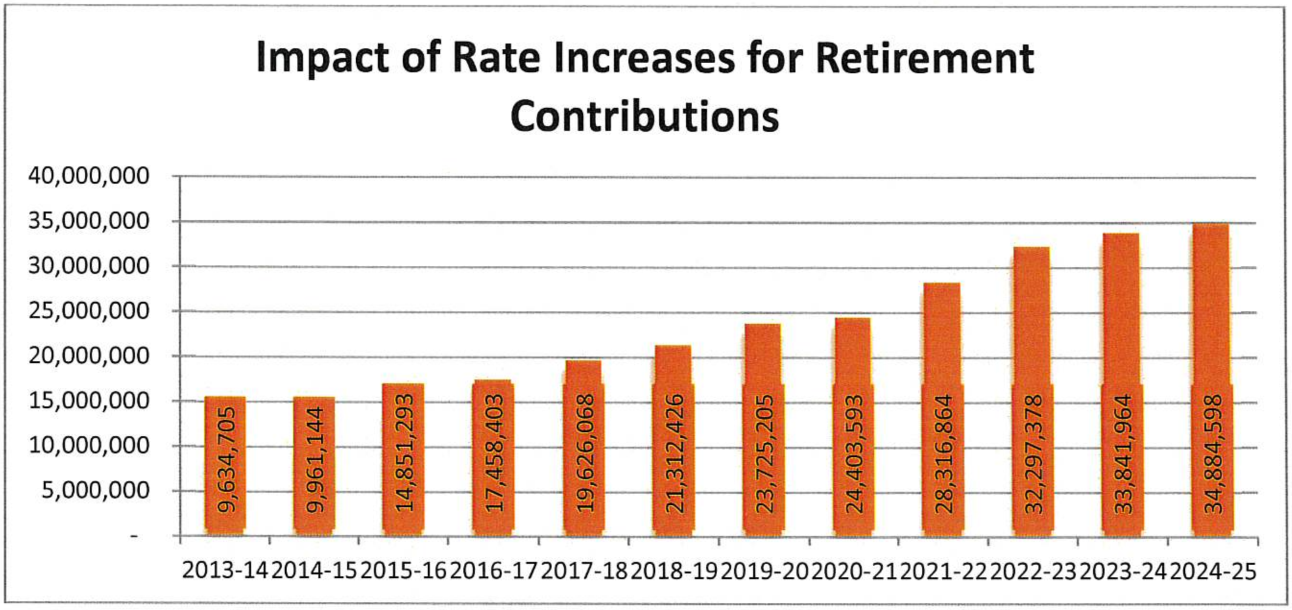
Benefits	
State Teachers' Retirement (STRS)	15,613,703
Public Employers' Retirement (PERS)	16,683,675
Medicare/PARS	1,926,610
Health & Welfare	22,783,633
Unemployment	590,548
Workers' Compensation	2,608,563
Other Benefits	4,151,112
Total Employee Benefits	64,357,844

Salaries and Benefits Projection Summary

Salaries: Negotiations have been included for all bargaining groups. OCSEA, Certificated bargaining group received a 6% on-going increase and CSEA, Classified bargaining group and Supervisory/Management received a 5% on-going increase and a 1% one-time bonus.

Medical Benefits: For 2022-23 we agreed to pay for the increase of our medical plans for the CSEA and Supervisory/Management and 50% of the increase for the OCSEA group. This year the overall benefit program increased by 9.8%. We continue to meet with our Health Benefits Review Committee regularly, and analyze utilization of our plans.

Retirement Benefits: STRS employer rates increased from 16.92% to 19.1% for 2022-23 and PERS employer rates increased from 22.91% to 25.37%. These rates are anticipated to continue increasing in future years.



Books and Supplies

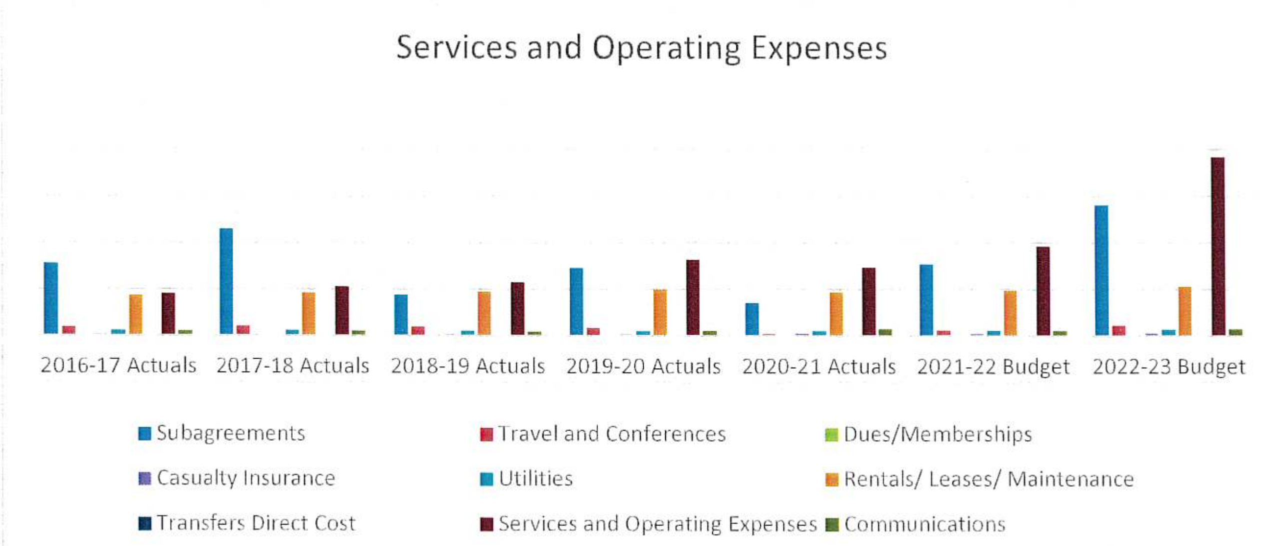
Expenditures in this category are specific to books, supplies, and non-capitalized equipment (equipment under $5,000)

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Textbooks/Inst. Materials	294,908	153,792	192,688	404,745	472,889	481,127	489,531
General Supplies	5,160,091	7,522,734	6,175,296	6,196,696	19,596,635	18,647,730	14,926,652
Equipment	573,076	1,458,358	1,572,288	999,824	8,972,565	7,102,740	7,141,298
Total	6,028,075	9,134,884	7,940,271	7,601,265	29,042,089	26,231,597	22,557,481

Incorporated in the Materials and Supplies category is a holding account of $2,130,332 that has not been allocated yet.

Book and Supplies Summary Projections

We have budgeted for furniture and equipment for our school sites and office for health and safety improvements. We continue to see supply chain disruptions which mean long wait times. We have increased our technology purchases and internet bandwidth at most sites, and plan to enhance career technical programs to engage our students. We will continue to evaluate the technology needs of our students and staff.



Sub-Agreements $27,941,254

These are contracts with other agencies for services they provide on our behalf. Multi-Tier System of Support (MTSS) is $20,005,224, transportation services $5,800,000, TUPE is $1,937,853 and $198,177 for various programs.

Travel and Conference $2,276,273

All travel is required to follow OCDE procedures. We have budgeted for staff development activities, most notably in ACCESS and Special Education in accordance with the LCAP guidelines. Major object codes for travel and mileage are below:

Object Code 5210 is for local travel, conferences and mileage. As a county-wide agency, we pay mileage to employees who travel between worksites, which is budgeted to be $392,789 for 2022-2023. Travel and parking for local conferences for staff development opportunities are included in this budget category.

Object Code 5220 is for travel and conferences that are outside of the area and may require an overnight stay. We are budgeting $706,091 for 2022-2023. Many of these programs include statewide collaboration, which usually requires monthly meetings in Sacramento.

Object Code 5230 is for registrations for conference and workshops. We are supporting staff attendance for virtual conferences for staff development opportunities when possible. We are budgeting $1,177,393 for 2022-2023.

Dues and Memberships: $209,741

- Existing policy on dues and memberships states that we do not pay personal dues for employees (see exceptions) unless the dues reduce the cost of a conference or subscription that will create a savings for the organization. We pay for one organizational membership for an association unless OCDE receives a benefit and there may be a cost savings.

Pupil Insurance: $580,000

- This is liability insurance for OCDE programs, and we have received an assessment for prior year claims due to the passage of AB218. This law has created a significant impact on funding for liability for school districts around the state.

Utilities: $1,350,725

- Water, Natural Gas, Electricity, Waste Disposal, Pest Control and Sweeping services.

Rentals and Leases: $10,559,796

- The cost of leasing our school sites is $7,418,260. This category also includes equipment maintenance agreements for all of our sites.

Transfers of Direct Costs: ($54,795)

- Record transfers of administrative costs on any basis other than the indirect cost rate.

Professional Services: $38,271,266

- This group includes expenditures for maintenance and service contracts, custodial contracts, Instructional Consultants, Consultants Non-Instructional, hearing and legal costs, data processing contracts, and contracts for fingerprinting services.

Orange County Department of Education Legal Fees

Programs	2011-12 Actual	2012-13 Actual	2013-14 Actuals	2014-15 Actuals	2015-16 Actuals	2016-17 Actuals	2017-18 Actuals	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Actuals	2022-23 First Interim Budget
Student Programs	125,120	46,133	35,007	27,501	80,238	20,265	12,912	4,519	26,837	24,200	275,000	315,000
General Administration	20,807	27,344	23,136	48,098	23,191	31,434	3,970	43,032	4,931	4,206	85,000	80,000
Project Glad			318,115	216,247	31,531	7,537						
County Board				15,574	27,629			374,611	706,485	1,060,353	2,200,000	2,200,000
County Superintendent					8,423			287,149	843,753	1,362,983	225,000	225,000
OCERS/ Attorney Fees					188,011	675,247	118,685	74,316	4,594	59,331		
OCERS/UUAL					180,408	343,710	360,672	241,416				
County Committee											190,000	190,000
County Board Continguency										350,000**	350,000	-
Total	145,927	73,477	376,258	302,420	539,431	1,078,193	496,239	1,025,043	1,586,599	2,511,072	3,325,000	3,010,000

UUAL is required to move to object code 3900 in current year. The 2019-20 amount is $292,608

Payments for Settlement for OCERS is paid as administrative fees in 3900

**Held as contingency added to reserve (not actual expenditure)

Communication: $1,436,107

- This category includes: Internet services at sites, postage, cell phones, telephones and emergency radios.

Services and Operating Services Summary Projections

We continue to allocate funding for professional development especially for areas that provide direct services to students. Our leadership team is focusing on providing professional development that will improve skills to assist teachers with engaging students, mitigate learning loss and meet the social emotional needs of our students.

Major Projects: We have budgeted for site improvements for leased sites for our ACCESS program as we transition to larger sites that will allow for more instructional opportunities such as career technical classes, and maker-spaces for technology. We have completed building improvements for our ACCESS site Argosy in Orange. Staff are completing their transition and students will start in January at the new site. We are receiving positive feedback from our parents regarding the location of the site and we are excited to have another large site to focus on providing students with additional services and services. We are in the process of updating our payroll and retirement system that is over 15 years old. The current system processes payroll for over 90,000 school district and community college district employees in Orange County. We are also evaluating software to improve System and Data Analytics for business and instructional programs.

Capital Outlay

These are expenditures for land, building improvements, capitalized (over $5,000) equipment or replacement equipment. We have budgeted $8 million for new equipment in the 2022-2023 year.

Capital Outlay Summary Projections
We are evaluating long-term space planning to forecast our space needs at our current locations, which will require investment in updated furniture to meet health and safety codes. We are adding Outdoor shelters at applicable sites to increase outdoor learning spaces that include internet connectivity, these expenditures moved to 2022-2023. We will be bidding asphalt, roofing maintenance and painting contracts for sites for 2022-2023. Most of these items will be reimbursed by deferred maintenance funds.

Other Outgo

These are expenditures to other school districts or agencies. This also includes transfers to the Orange County Court for excess property taxes.

Interfund Transfers:

We are budgeting to transfer $498,962 to the Child Development Program located in Fund 12, because their state and federal entitlements cap our indirect rate at 8%. We are also budgeting to transfer $980,735 for contributions to the Deferred Maintenance Program - Fund 14 for future facility maintenance needs as required by the State.

Excess/Deficiency:

This is the difference between revenue and expenditures. If we have more revenue than expenditures, then it is an Excess. Less current year revenue than current year expenses is a Deficiency. The 2022-2023 Preliminary Budget does project a deficiency of $4,225,599.

Summary

Our preliminary projections 2022-2023 reflect a deficit (current year revenues vs. current year expenditures) of $4,225,599. This budget does include one-time State COVID-19 Relief Funding of $17.6 million that is required to be expended by June 30, 2023, $17 million in MTSS funding that will be spent in future years. This budget does include some ESSER III funds that we anticipate expending after 2022-2023 and future years. We have included revenue for the Learning Loss and Arts and Music grant programs with no expenditures for the current year but plan to use in the future years.

The current year revenue vs expenditures show a deficit, but our on-going expenditures are balanced to on-going revenue and we do not have a structural deficit. Salary and benefit increases are included since collective bargaining with both groups have been completed for 2022-2023. We have offered an early retirement incentive for Certificated and Classified bargaining unit members (58 employees are retiring this year) many positions will not be filled and we will have additional expenditure savings not included in the budget. Legislative changes in layoff timelines will require close monitoring of our budget needs.

We continue to evaluate our instructional needs, as we are required to show increased or improved services for our students that receive supplemental and concentration funding which is allocated in our LCAP. We are cautious on planning for on-going expenditures based on one-time funding. We continue to closely monitor our enrollment trends and adjust staffing as needed. Most of Orange County schools are showing significant declines which will have an impact on our ability to gain new students. OCDE's philosophy is that ending balance reserves should only be spent on one-time expenditures since it is not an on-going stream of revenue. Our strong financial position will allow us to make thoughtful reductions that will not impact services to students, districts or our community partners.

Fund Balance:

The 2022-2023 fund balance is projected to be $311,235,362

$61,724,722 is committed for specific program needs.

- $24,179,698 is reserved for LCAP services to serve our students that we receive supplemental and concentration grants.
- $11,246,965 is reserved for Lottery funds that have been reserved for contingencies.
- $6,643,668 is reserved for District Differentiated Support.
- $6,542,744 is reserved for mandated cost funding that has yet to be allocated for specific programs.
- $5,445,258 is reserved for Medi-Cal Administrative Activities (MAA) for technology upgrades.
- $2,568,835 is reserved for E-rate funding that is used to reimburse technology expenditures. This funding is to help with technology infrastructure and equipment replacement.
- $2,003,084 is reserved for the various programs that are budgeting to spend the funding in the next year.
- $1,141,371 is reserved for the various workshops and trainings that will occur in the subsequent year.
- $877,024 is reserved for Risk Management and Security.
- $826,075 is reserved for Overage Payroll/Warrant checks that have not been cashed, and funds have been returned to the general fund. The reserve is to issue payment as requests are made.
- $250,000 is reserved for County Board discretionary.

$88,205,843 is designated for carryover for specific programs

- $36,149,907 is restricted for Routine Maintenance and is required by state statute.
- $21,736,051 is restricted for Multi-Tiered Support Systems.
- $8,332,201 is restricted to be spent on facility or health and safety related items.
- $6,908,348 is restricted for various income accounts for future work.
- $6,292,760 is restricted for one-time learning recovery emergency.
- $2,785,524 is restricted for one-time arts, music, instructional materials.
- $2,342,022 is restricted for COVID-19 response relief funding.
- $1,559,732 is restricted for various Special Education program ending.

- $1,109,108 is restricted for the Special Schools billback program.
- $669,350 is restricted for Lottery materials for Central County CTEp
- $320,840 is restricted for Lattner donation for Special Schools.

$161,234,797 is designated for Reserve for Economic Uncertainties

$70,000 is designated for the revolving funds for emergencies

Other Funds: OCDE has additional operating funds listed below. The California Department of Education requires accounting in accordance to State Account Code Structure and Generally Approved Accounting Principles. Expenditures in these funds are restricted to the funds use. See the All Funds Statement in the Adopted Budget for detail.

Fund 10: Special Education Pass-Through Funds for the North Orange County SELPA (no salaries).

Fund 12: Child Development Fund are funds that are specific for our Child Development Alternative Payment program and other early learning programs (only fund outside of Fund 01 that has salaries included).

Fund 14: Deferred Maintenance Fund is for facility repairs and requires a deferred maintenance plan for participation in the School Facility Reimbursement Program.

Fund 17: Special Reserve Fund is our contingency fund for unforeseen events.

Fund 35: State Facilities Fund is the fund for approved school planning, design, purchase, and construction.

Fund 40: Capital Outlay Fund is our operating fund for the Esplanade Project.

Fund 56: Debt Service Fund is the fund we pay the principal and interest payments for the Esplanade Project.

Fund 67: Dental Self-Insurance Fund is the fund for payments for employee dental benefits. We have an actuarial study completed every three years and are required to keep reserves for incurred but not received claims.

Preliminary Budget Planning Factors for 2022-2023 and MYPs

Planning factors are based on the 2022-2023 Enacted Budget. Various state agencies and educational sources are used and incorporate for the Budget and the multiyear projections. The information listed below is based on the 2022-2023 Enacted Budget and recommended guidance from the 2022-23 First Interim Budget Advisory.

Planning Factor	2020-21	2021-22	2022-23	2023-24	2024-25
Average Daily Attendance (ADA)					
ADA funded at Annual Certification	459,940.68	417,908.13	406,686.39	395,691.87	385,056.76
Alt Ed JUV	475.03	251.13	330.00	330.00	330.00
Alt Ed Community	2,121.19	559.89	776.00	809.00	841.00
CountyWide ADA	457,344.46	417,097.11	405,580.39	394,552.87	383,885.76
District Referred ADA funded at Annual (P-2)	**3,858.19**	**3,370.97**	**3,223.64**	**3,203.64**	**3,192.64**
Alt Ed District Referred	3,246.86	2,904.44	2,805.00	2,785.00	2,774.00
Alt Ed CCPA	238.87	146.89	99.00	99.00	99.00
Special Schools	372.46	319.64	319.64	319.64	319.64
Dept of Finance (DOF) Estimated Statutory COLA	2.31%	1.07%	6.56%	5.38%	4.02%
COLA Suspension	-2.31%	0%	0%	0%	0%
Dept of Finance (DOF) Statutory COLA	0.00%	1.70%	6.56%	5.38%	4.02%
Planning COLA	0%	5.07%	6.56%	5.38%	4.02%
Statutory COLA on Special Education AB602 Funding	0%	4.05%	6.56%	5.38%	4.02%
Lottery – Unrestricted per ADA	$150	$177	$170	$170	$170
Lottery – Prop. 20 per ADA	$49	$82	$67	$67	$67
Mandated Block Grant for Districts					
K-8 per ADA	$32.18	$32.79	$34.94	$36.82	$38.30
Grade 9-12 per ADA	$61.94	$63.17	$67.31	$70.93	$73.78
Other Restricted Funding	Vary per Funding Term & Conditions	Vary per Funding Term & Conditions	Vary per Funding Term & Conditions	Vary per Funding Term & Conditions	Vary per Funding Term & Conditions
Routine Restricted Maintenance Account *(Flexibility for calculation to exclude STRS and PERS on behalf payments, ESSER and LLMF Funds from calculation)*	3%	3%	3%	3%	3%
One-Time Entitlements:					
CARES Coronavirus (CR), Learning Loss Mitigation (LLM), 5-31-2021	6,841,234	-	-	-	-
CARES, Learning Loss Mitigation (LLM), 6-30-2021	924,123	-	-	-	
Governor's Emergency Ed Relief (GEER)/(LLMF), 9-30-2022	63,575	295,234	-	-	-
Elementary & Secondary Sch Emergency Relief (ESSER), 9-30-22	823,231	1,556,071	-	-	-
CARES, CRRSA, ARPA funding provided for stipends to support Childcare Providers, 6-30-2022	3,453,338	5,672,875	-	-	-
Elementary & Secondary Sch Emergency Relief (ESSER) II, 9-30-2023	-	4,817,317	4,010,478	594,483	-
COVID Mitigation for County Offices, 6-30-2023	-	3,594,254	13,767,346	-	-
Expanded Learning Opportunities (ELO), Elementary & Secondary Sch Emergency Relief (ESSER) II, 9-30-2023			1,058,189	176,365	
Expanded Learning Opportunities (ELO) Grant: GEER II, 9-30-2023	-	819	282,522	-	-
In Person Instruction AB86, 9-30-2024	436,346	319,588	1,793,520	1,537,304	256,217
Expanded Learning Opportunities (ELO), 9-30-2024	244,061	1,323,441	2,144,007	825,548	137,591
Elementary & Secondary Sch Emergency Relief (ESSER) III, 6-30-2024	-	-	5,114,073	12,382,563	2,063,760
SELPA Special Education to Districts, 6-30-2023	-	1,793,388	1,793,388	-	-
ARP:homeless I Program	-	327,987	-	-	-
NSLP Emergency Cost Reimbursement	-	40,284	-	-	-
Salaries					
Certificated - OCSEA	1.25% on-schedule salary increase & 1-Time 1.5%	3.5% on-schedule salary increase	Year 1 of 2: 6% on-schedule salary increase	Year 2 of 2: 3.25% on-schedule salary increase & 1 Time 2%	n/a
Classified - CSEA	1.25% on-schedule salary increase & 1-Time 1.5%	3.5% on-schedule salary increase	5% on-schedule salary increase & 1-Time 1%	n/a	n/a
Supervisory/Confidential	1.25% on-schedule salary increase & 1-Time 1.5%	3.5% on-schedule salary increase	5% on-schedule salary increase & 1-Time 1%	n/a	n/a
Management	1.25% on-schedule salary increase & 1-Time 1.5%	3.5% on-schedule salary increase	5% on-schedule salary increase & 1-Time 1%	n/a	n/a
Step & Column-Certificated	1.22%	1.40%	1.71%	1.71%	1.71%
Step & Column-Classified	0.58%	1.0%	1.0%	1.0%	1.0%
Employee Medical Benefits [all employees]	Medical benefit increases paid by the department and the cap raised accordingly	Medical benefit increases paid by the department and the cap raised accordingly	Medical benefit increases paid by the department and the cap raised accordingly	n/a	n/a
STRS Employer Rates (Approximate)	16.15%	16.92%	19.10%	19.10%	19.10%
PERS Employer Rates (Approximate)	20.70%	22.91%	25.37%	25.20%	24.60%
Medicare Rates	1.45%	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance Rates	0.05%	0.50%	0.50%	0.20%	0.20%
Workers Comp Rates	2.04%	2.15%	2.20%	2.20%	2.20%
Books & Supplies	varies by program & site	varies by program & site	varies by program & site	varies by program & site	varies by program & site
Other Operating Expenditures	varies by program & site	varies by program & site	varies by program & site	varies by program & site	varies by program & site
Capital Outlay	varies by program & site	varies by program & site	varies by program & site	varies by program & site	varies by program & site

ORANGE COUNTY DEPARTMENT OF EDUCATION
2022-23 First Interim Budget
December 14, 2022

REVENUES

(1) LCFF/Revenue Limit Sources	Decreased by a net of ($374,544) due to the following: • $11,571,233 increase due to changes in the Local Control Funding Formula (LCFF) county operations base grant, effective 2022-23 • $4,759,806 increase due to a projected increase of Average Daily Attendance (ADA) for Alternative Education • ($16,552,560) decrease for Property Taxes that are above our Local Control Funding Formula and are considered excess. These will pass thru to the County of Orange court system and will reduce state revenue to them. The outflow of funds is recorded under object code 7200. • ($153,023) decrease for Property Tax for North Orange County Special Education Local Plan (SELPA) Orange County Department of Education programs (corresponding increase in state aid funds is recorded in Fund 10 for SELPA pass thru) • *In 2022-23, the Local Control Funding Formula (LCFF) made changes to the County Operations base grant. The changes increased the minimum/floor funding and allocated more of the excess property tax and transferring less to the OC Courts. We will continue to maintain the Minimum State Aid Guarantee status and we will not receive additional funds for ADA growth or Cost of Living Increases.*
(2) Federal Revenue	Increased by a net of $11,005,550 due to the following: • $7,387,110 increase for various COVID-19 relief response funding recorded in the 2022-23 year and fund balance is used in the future years for planned expenditures • $2,046,978 increase in new Workforce Development • $871,340 increase for changes in various categorical programs • $700,122 increase in funding for Title I which is deferred revenue from the prior year

(3) Other State Revenue	Increased by a net of $32,177,906 due to the following: • $17,100,000 increase in State funds for Multi-Tiered System of Support (MTSS) (this is mostly pass through to districts) ending June 30, 2026 contract funds will be recorded in 2022-23 and will be expended over multiple future years • $6,292,760 increase in new Learning Recovery Emergency entitlement ending June 30, 2028 • $2,785,524 increase for new Arts, Music, & Instructional Materials Discretionary entitlement ending June 30, 2024 • $1,640,000 increase in Classified School Employee entitlement due to increase in trainings and participation • $1,218,187 increase for Tobacco Use Prevention Education (TUPE) trainings which is mostly prior year carryover and increase in participation • $964,336 increase for various COVID-19 relief response funding that was recorded in the prior year and fund balance is used in the future years for planned expenditures • $576,355 increase in various state programs • $506,412 increase for Educator Effectiveness entitlement funds that will be spent over several years, ending June 30, 2026 • $505,472 increase in contract for Alternative Education Countywide Foster Youth Services contract due to carryover from prior years • $266,518 increase in new California Help Outreach Possibilities & Empowerment (CALHOPE) entitlement • $180,000 increase in new California Community Schools Program Planning (CCSPP) entitlement contract ending June 30, 2024 • $142,342 increase in new A-G Completion entitlements ending June 30, 2026
(4) Other Local Revenue	Increased by a net of $15,905,607 due to the following: • $7,252,000 increase in new local revenue for Regional K-16 Collaborative ending June 30, 2026 • $6,405,116 increase for GASB 31 Fair Market Value Adjustment [requiring to annually recognize the book value of the funds held in the OC schools trust account, this is reversed in the following fiscal year] • $3,042,716 increase in local revenue for interest earnings • $659.983 increase in local revenue for various workshops and trainings for various programs • $465,607 increase in local revenue for various programs • ($1,919,815) decrease in local revenue for Medical Administrative Activities (MAA) claims that are projected to be received this year (this is mostly pass through to districts)

ORANGE COUNTY DEPARTMENT OF EDUCATION
2022-23 First Interim Budget
December 14, 2022

EXPENDITURES	
(5) Certificated Salaries	Increased by a net of $1,104,340 due to the following: • $3,622,869 increase for salary settlement for Certificated and Certificated Management staff for 2022-23 • ($2,179,464) decrease for (July – December) salary savings for unfilled positions budgeted for the whole year • ($339,065) decrease for short term teacher S1S contracts, substitutes and extra duty for teachers
(6) Classified Salaries	Increased by a net of $4,186,681 due to the following: • $3,458,397 increase for salary settlement for Classified, Supervisory, and Management staff for 2022-23 • $2,280,544 increase for short term and substitute positions • ($1,552,260) decrease for (July – December) salary savings for unfilled positions budgeted for the whole year
(7) Employee Benefits	Decreased by a net of ($183,159) due to the following: • $3,172,705 increase for statutory and medical benefits for salary settlements • $2,080,647 increase for benefits for vacant and new positions that are projected to be filled this year • ($3,689,381) decrease for (July- December) benefit savings for unfilled positions budgeted for the whole year and closed positions from attrition • ($1,747,130) decrease in estimated cost for the 2022-23 Supplemental Employee Retirement Program (SERP)
(8) Books and Supplies	Increased by a net of $2,655,883 due to the following: • $4,252,949 increase in health and safety equipment and supplies at multiple sites • ($1,280,948) decrease for holding accounts as expenditures have been allocated to various programs • ($316,118) decrease in estimated cost for cafeteria expenditures

(9) Services, Other Operating Expenses	Increased by a net of $19,739,999 due to the following: • $8,156,030 increase in pass through sub-agreements for categorical programs • $3,760,000 increase in instructional contracts for Regional K16 Collaborative • $2,048,476 increase in various contracts for COVID-19 relief response funding expenditures • $1,879,252 increase in various contracts for Multi-Tiered System of Support (MTSS) School Climate • $1,542,216 increase in reimbursement awards for Classified School Employee entitlement • $688,759 increase for various consultant and service contracts for various programs • $541,673 increase in non-instructional contracts for Tabaco Use Prevention Education (TUPE) • $486,849 increase in rents and leases for various programs • $469,974 increase in pupil transportation contract • $362,000 increase in non-instructional contracts for Truancy Response Programs • $104,770 increase in Service Contracts for Advocacy • ($300,000) decrease in hearings and legal costs for various programs
(10) Capital Outlay	Increased by a net of $4,804,750 due to the following: • $4,111,962 increase in new and replacement equipment for various COVID-19 relief response expenditures • $463,498 increase in new and replacement equipment for various programs • $229,290 increase in improvement of sites and buildings for various sites
(11) Other Outgo	Decreased by a net of ($18,142,081) due to the following: • $251,541 increase in North Orange County SELPA transfers • ($16,552,560) decrease for excess property tax payments to the County of Orange [see LCFF/Revenue Limit sources] • ($1,841,062) decrease in payments to districts for Medi-Cal Administrative Activities (MAA) [this is pass through to districts]
(12) Indirect Costs	Decreased by a net of ($2,842,037) due to the following: • Due to decrease in expenditures in all funds
(13) Other Financing Sources	Decreased by a net of ($408,399) due to the following: • ($408,399) decrease for contribution to the Child Development Fund due to the changes in funding
(14) Ending Balance	The total projected General ending fund balance is $311,235,362 $161,234,797 designated as the Reserve for Economic Uncertainties. • $88,205,843 designated as Legally Restricted for programs • $61,724,722 designated for programs and grants • $70,000 is designated for the district revolving fund
(15) Designated for Economic Uncertainties	The unrestricted amount designated for economic uncertainties in the General Fund is $161,234,797

Orange County Department of Education

2022-2023 First Interim Budget (FI) -vs- 2022-2023 Adopted Budget (AB)

	2022-23 Adopted Budget (AB)			2022-23 First Interim Budget (FI)			Variance 2022-23 FI -vs- 2022-23 AB		
12/2/2022	**Unrestricted**	**Restricted**	**Total**	**Unrestricted**	**Restricted**	**Total**	**Unrestricted**	**Restricted**	**Total**
Revenue									
LCFF/Revenue Limit	111,547,587	7,003,295	118,550,882	111,158,179	7,018,159	118,176,338	(389,408)	14,864	(374,544)
Federal	-	15,290,261	15,290,261	-	26,295,811	26,295,811	-	11,005,550	11,005,550
Other State	2,856,794	23,326,779	26,183,573	4,767,876	53,593,603	58,361,479	1,911,082	30,266,824	32,177,906
Local Revenue	77,225,061	49,047,662	126,272,723	84,890,446	57,287,884	142,178,330	7,665,385	8,240,222	15,905,607
Total Revenue	**191,629,442**	**94,667,997**	**286,297,439**	**200,816,501**	**144,195,457**	**345,011,958**	**9,187,059**	**49,527,460**	**58,714,519**
Expenditures									
Certificated	32,861,003	19,765,988	52,626,991	33,137,455	20,593,876	53,731,331	276,452	827,888	1,104,340
Classified	39,154,827	24,402,265	63,557,092	40,799,104	26,944,669	67,743,773	1,644,277	2,542,404	4,186,681
Benefits	36,343,657	28,197,346	64,541,003	35,018,260	29,339,584	64,357,844	(1,325,397)	1,142,238	(183,159)
Books and Supplies	12,641,018	13,745,188	26,386,206	13,801,353	15,240,736	29,042,089	1,160,335	1,495,548	2,655,883
Services	33,805,467	29,024,901	62,830,368	36,746,783	45,823,584	82,570,367	2,941,316	16,798,683	19,739,999
Capital Outlay	1,867,902	1,462,400	3,330,302	2,486,292	5,648,760	8,135,052	618,390	4,186,360	4,804,750
Other Outgo	65,473,760	77,402	65,551,162	47,080,138	328,943	47,409,081	(18,393,622)	251,541	(18,142,081)
Transfers of Indirect	(14,688,016)	8,093,999	(6,594,017)	(12,856,163)	9,104,183	(3,751,980)	1,831,853	1,010,184	2,842,037
Total Expenditures	**207,459,618**	**124,769,489**	**332,229,107**	**196,213,222**	**153,024,335**	**349,237,557**	**(11,246,396)**	**28,254,846**	**17,008,450**
Excess/Deficency	**(15,830,176)**	**(30,101,492)**	**(45,931,668)**	**4,603,279**	**(8,828,878)**	**(4,225,599)**	**20,433,455**	**21,272,614**	**41,706,069**
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	(907,361)	(980,735)	(1,888,096)	(498,962)	(980,735)	(1,479,697)	408,399	-	408,399
Other Sources	-	-	-	-	-	-	-	-	-
Contributions	(5,138,301)	5,138,301	-	(4,092,180)	4,092,180	-	1,046,121	(1,046,121)	-
All Other Sources	**(6,045,662)**	**4,157,566**	**(1,888,096)**	**(4,591,142)**	**3,111,445**	**(1,479,697)**	**1,454,520**	**(1,046,121)**	**408,399**
Net Increase or Decrease in Fund	**(21,875,838)**	**(25,943,926)**	**(47,819,764)**	**12,137**	**(5,717,433)**	**(5,705,296)**	**21,887,975**	**20,226,493**	**42,114,468**
Beginning Balance	214,098,800	99,357,764	313,456,564	223,017,382	93,923,276	316,940,658	8,918,582	(5,434,488)	3,484,094
Audit Adjustment	-	-	-	-	-	-	-	-	-
Ending Balance	**192,222,962**	**73,413,838**	**265,636,800**	**223,029,519**	**88,205,843**	**311,235,362**	**30,806,557**	**14,792,005**	**45,598,562**

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	Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
1	**A. REVENUES**								
	1) LCFF Sources		8010-8099	118,550,882.00	118,550,882.00	10,690,504.09	118,176,338.00	(374,544.00)	-0.3%
2	2) Federal Revenue		8100-8299	15,290,261.00	15,290,261.00	9,571,750.54	26,295,811.00	11,005,550.00	72.0%
3	3) Other State Revenue		8300-8599	26,183,573.00	26,183,573.00	29,211,476.14	58,361,479.00	32,177,906.00	122.9%
4	4) Other Local Revenue		8600-8799	126,272,723.00	126,272,723.00	38,983,174.42	142,178,330.00	15,905,607.00	12.6%
	5) TOTAL, REVENUES			286,297,439.00	286,297,439.00	88,456,905.19	345,011,958.00		
	B. EXPENDITURES								
5	1) Certificated Salaries		1000-1999	52,626,991.00	52,626,991.00	16,614,061.40	53,731,331.00	(1,104,340.00)	-2.1%
6	2) Classified Salaries		2000-2999	63,557,092.00	63,557,092.00	14,724,078.78	67,743,773.00	(4,186,681.00)	-6.6%
7	3) Employee Benefits		3000-3999	64,541,003.00	64,541,003.00	15,157,867.44	64,357,844.00	183,159.00	0.3%
8	4) Books and Supplies		4000-4999	26,386,206.00	26,386,206.00	2,581,098.07	29,042,089.00	(2,655,883.00)	-10.1%
9	5) Services and Other Operating Expenditures		5000-5999	62,830,368.00	62,830,368.00	15,034,647.95	82,570,367.00	(19,739,999.00)	-31.4%
10	6) Capital Outlay		6000-6999	3,330,302.00	3,330,302.00	658,964.84	8,135,052.00	(4,804,750.00)	-144.3%
11	7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	65,551,162.00	65,551,162.00	295.01	47,409,081.00	18,142,081.00	27.7%
12	8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,594,017.00)	(6,594,017.00)	(320,262.78)	(3,751,980.00)	(2,842,037.00)	43.1%
	9) TOTAL, EXPENDITURES			332,229,107.00	332,229,107.00	64,450,750.71	349,237,557.00		
	C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(45,931,668.00)	(45,931,668.00)	24,006,154.48	(4,225,599.00)		
13	**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	1,888,096.00	1,888,096.00	0.00	1,479,697.00	408,399.00	21.6%
	2) Other Sources/Uses								
	a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
	b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
	3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
	4) TOTAL, OTHER FINANCING SOURCES/USES			(1,888,096.00)	(1,888,096.00)	0.00	(1,479,697.00)		
	E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(47,819,764.00)	(47,819,764.00)	24,006,154.48	(5,705,296.00)		
	F. FUND BALANCE, RESERVES								
	1) Beginning Fund Balance								
	a) As of July 1 - Unaudited		9791	313,456,564.00	313,456,564.00		316,940,658.00	3,484,094.00	1.1%
	b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
	c) As of July 1 - Audited (F1a + F1b)			313,456,564.00	313,456,564.00		316,940,658.00		
	d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
	e) Adjusted Beginning Balance (F1c + F1d)			313,456,564.00	313,456,564.00		316,940,658.00		
14	2) Ending Balance, June 30 (E + F1e)			265,636,800.00	265,636,800.00		311,235,362.00		
15	Components of Ending Fund Balance								
	a) Nonspendable								
	Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
	Stores		9712	0.00	0.00		0.00		
	Prepaid Items		9713	0.00	0.00		0.00		
	All Others		9719	0.00	0.00		0.00		

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	73,413,838.00	73,413,838.00		88,205,843.00		
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	56,363,265.00	56,363,265.00		61,724,722.00		
ACCESS LCFF / LCAP Priorities	0000	9780	*19,077,312.00*					
Mandated Costs	0000	9780	*7,194,977.00*					
COE LCAP Support & Approval	0000	9780	*6,216,904.00*					
Medical Administrative Activities (MAA)	0000	9780	*5,248,385.00*					
OCDE ERATE	0000	9780	*2,581,482.00*					
Risk Management Safety & Security	0000	9780	*1,037,878.00*					
Reserve for Outdated Checks	0000	9780	*902,984.00*					
FIS V-Card District Discretionary	0000	9780	*848,467.00*					
Various Workshop Programs	0000	9780	*539,924.00*					
Various Other Designated Programs	0000	9780	*496,855.00*					
County Board Discretionary	0000	9780	*350,000.00*					
2015-16 One-Time Discretionary	0000	9780	*339,576.00*					
ITO Rancho Sonado	0000	9780	*337,027.00*					
Courier Services	0000	9780	*205,645.00*					
Special Schools Tier III	0000	9780	*147,687.00*					
Instructional Materials Lottery	1100	9780	*10,663,230.00*					
CTEp (ROP) Instructional Materials Lottery	1100	9780	*131,225.00*					
CCPA Instructional Materials Lottery	1100	9780	*43,707.00*					
ACCESS LCFF / LCAP Priorities	0000	9780		*19,077,312.00*				
Mandated Costs	0000	9780		*7,194,977.00*				
COE LCAP Support & Approval	0000	9780		*6,216,904.00*				
Medical Administrative Activities (MAA)	0000	9780		*5,248,385.00*				
OCDE ERATE	0000	9780		*2,581,482.00*				
Risk Management Safety & Security	0000	9780		*1,037,878.00*				
Reserve for Outdated Checks	0000	9780		*902,984.00*				
FIS V-Card District Discretionary	0000	9780		*848,467.00*				
Various Workshop Programs	0000	9780		*539,924.00*				
Various Other Designated Programs	0000	9780		*496,855.00*				
County Board Discretionary	0000	9780		*350,000.00*				
2015-16 One-Time Discretionary	0000	9780		*339,576.00*				
ITO Rancho Sonado	0000	9780		*337,027.00*				
Courier Services	0000	9780		*205,645.00*				
Special Schools Tier III	0000	9780		*147,687.00*				
Instructional Materials Lottery	1100	9780		*10,663,230.00*				
CTEp (ROP) Instructional Materials Lottery	1100	9780		*131,225.00*				
CCPA Instructional Materials Lottery	1100	9780		*43,707.00*				

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)
ACCESS LCFF / LCAP Priorities	0000	9780				24,179,698.00		
COE LCAP Support & Apporval	0000	9780				6,643,668.00		
Mandated Costs	0000	9780				6,542,744.00		
Medical Administrative Activities (MAA)	0000	9780				5,446,258.00		
OCDE ERATE	0000	9780				2,568,835.00		
Risk Management Safety & Security	0000	9780				877,024.00		
Reserve for Outdated Checks	0000	9780				826,075.00		
FIS V-Card District Discretionary	0000	9780				804,800.00		
Various Workshop Programs	0000	9780				800,979.00		
Various Other Designated Programs	0000	9780				513,455.00		
ITO Rancho Sonado	0000	9780				340,392.00		
County Board Discretionary	0000	9780				250,000.00		
Courier Services	0000	9780				246,757.00		
Information Technology Bi-Tech	0000	9780				233,870.00		
Special Education JPA	0000	9780				204,202.00		
Instructional Materials Lottery	1100	9780				10,854,564.00		
CTEp (ROP) Instructional Materials Lottery	1100	9780				328,628.00		
CCPA Instructional Materials Lottery	1100	9780				63,773.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	135,789,697.00	135,789,697.00		161,234,797.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	24,929,129.00	24,929,129.00	6,991,437.00	24,412,212.00	(516,917.00)	-2.1%
Education Protection Account State Aid - Current Year		8012	199,600.00	199,600.00	47,896.00	241,000.00	41,400.00	20.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	493,047.00	493,047.00	0.00	493,339.00	292.00	0.1%
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	114,153,790.00	114,153,790.00	0.00	113,051,688.00	(1,102,102.00)	-1.0%
Unsecured Roll Taxes		8042	3,516,071.00	3,516,071.00	1,618,027.47	3,520,752.00	4,681.00	0.1%
Prior Years' Taxes		8043	4,032,181.00	4,032,181.00	1,890,294.18	3,697,217.00	(334,964.00)	-8.3%
Supplemental Taxes		8044	1,792,146.00	1,792,146.00	1,453,774.90	2,204,975.00	412,829.00	23.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	10,473,693.00	10,473,693.00	0.00	11,948,326.00	1,474,633.00	14.1%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			159,589,657.00	159,589,657.00	12,001,429.55	159,569,509.00	(20,148.00)	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(822,920.00)	(822,920.00)	0.00	(781,520.00)	41,400.00	-5.0%
All Other LCFF Transfers - Current Year	All Other	8091	(199,600.00)	(199,600.00)	0.00	(241,000.00)	(41,400.00)	20.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	967,428.00	967,428.00	253.00	766,055.00	(201,373.00)	-20.8%
Property Taxes Transfers		8097	(40,983,683.00)	(40,983,683.00)	(1,311,178.46)	(41,136,706.00)	(153,023.00)	0.4%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			118,550,882.00	118,550,882.00	10,690,504.09	118,176,338.00	(374,544.00)	-0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,005,065.00	1,005,065.00	0.00	1,005,065.00	0.00	0.0%
Special Education Discretionary Grants		8182	517,689.00	517,689.00	0.00	561,861.00	44,172.00	8.5%
Child Nutrition Programs		8220	237,665.00	237,665.00	0.00	350,000.00	112,335.00	47.3%
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	2,410,024.00	2,410,024.00	224,796.54	2,572,403.00	162,379.00	6.7%
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	2,668,457.00	2,668,457.00	399,929.14	3,336,780.00	668,323.00	25.0%
Title I, Part D, Local Delinquent Programs	3025	8290	1,270,947.00	1,270,947.00	0.00	1,313,857.00	42,910.00	3.4%
Title II, Part A, Supporting Effective Instruction	4035	8290	161,607.00	161,607.00	15,303.32	158,010.00	(3,597.00)	-2.2%
Title III, Part A, Immigrant Student Program	4201	8290	2,471.00	2,471.00	1,007.41	2,471.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	75,441.00	75,441.00	(48,476.42)	58,076.00	(17,365.00)	-23.0%
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	1,190,451.00	1,190,451.00	113,703.05	1,294,770.00	104,319.00	8.8%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	5,750,444.00	5,750,444.00	8,865,487.50	15,642,518.00	9,892,074.00	172.0%
TOTAL, FEDERAL REVENUE			15,290,261.00	15,290,261.00	9,571,750.54	26,295,811.00	11,005,550.00	72.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	20,616.00	20,616.00	0.00	30,000.00	9,384.00	45.5%
Mandated Costs Reimbursements		8550	710,419.00	710,419.00	0.00	909,926.00	199,507.00	28.1%
Lottery - Unrestricted and Instructional Materials		8560	1,009,584.00	1,009,584.00	0.00	1,043,761.00	34,177.00	3.4%
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	13,979.00	13,979.00	13,979.16	13,979.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	171,766.00	171,766.00	32,263.95	160,556.00	(11,210.00)	-6.5%
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	1,190,051.00	1,190,051.00	2,585,653.31	1,274,991.00	84,940.00	7.1%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	3,332,760.00	3,332,760.00	0.00	4,550,947.00	1,218,187.00	36.6%
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	19,734,398.00	19,734,398.00	26,579,579.70	50,377,319.00	30,642,921.00	155.3%
TOTAL, OTHER STATE REVENUE			26,183,573.00	26,183,573.00	29,211,476.14	58,361,479.00	32,177,906.00	122.9%
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	3,922,471.00	3,922,471.00	8,406.29	4,316,400.00	393,929.00	10.0%
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	203,393.00	203,393.00	69,685.72	236,500.00	33,107.00	16.3%
Food Service Sales		8634	232,667.00	232,667.00	18,598.52	150,750.00	(81,917.00)	-35.2%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	569.00	0.00	0.00	0.0%
Interest		8660	1,517,021.00	1,517,021.00	975,170.19	4,559,737.00	3,042,716.00	200.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(531,887.00)	(531,887.00)	5,873,229.00	5,873,229.00	6,405,116.00	-1,204.2%
Fees and Contracts								

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)
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	50,458,728.00	50,458,728.00	11,913,910.45	49,883,640.00	(575,088.00)	-1.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,208,785.00	3,208,785.00	878,095.68	4,127,224.00	918,439.00	28.6%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	29,695,080.00	29,695,080.00	8,201,743.57	35,178,549.00	5,483,469.00	18.5%
Tuition		8710	36,728,078.00	36,728,078.00	11,043,766.00	37,013,914.00	285,836.00	0.8%
All Other Transfers In		8781-8783	818,000.00	818,000.00	0.00	818,000.00	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	20,387.00	20,387.00	0.00	20,387.00	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			126,272,723.00	126,272,723.00	38,983,174.42	142,178,330.00	15,905,607.00	12.6%
TOTAL, REVENUES			286,297,439.00	286,297,439.00	88,456,905.19	345,011,958.00	58,714,519.00	20.5%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	29,810,352.00	29,810,352.00	9,657,893.63	28,160,642.00	1,649,710.00	5.5%
Certificated Pupil Support Salaries		1200	3,881,567.00	3,881,567.00	1,138,532.17	3,886,791.00	(5,224.00)	-0.1%
Certificated Supervisors' and Administrators' Salaries		1300	16,393,230.00	16,393,230.00	5,067,263.24	15,468,278.00	924,952.00	5.6%
Other Certificated Salaries		1900	2,541,842.00	2,541,842.00	750,372.36	6,215,620.00	(3,673,778.00)	-144.5%
TOTAL, CERTIFICATED SALARIES			52,626,991.00	52,626,991.00	16,614,061.40	53,731,331.00	(1,104,340.00)	-2.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	13,346,866.00	13,346,866.00	2,857,497.63	13,047,099.00	299,767.00	2.2%
Classified Support Salaries		2200	3,067,542.00	3,067,542.00	699,458.83	3,011,484.00	56,058.00	1.8%
Classified Supervisors' and Administrators' Salaries		2300	30,401,404.00	30,401,404.00	6,929,377.66	31,805,028.00	(1,403,624.00)	-4.6%
Clerical, Technical and Office Salaries		2400	16,444,930.00	16,444,930.00	4,181,896.22	16,214,151.00	230,779.00	1.4%
Other Classified Salaries		2900	296,350.00	296,350.00	55,848.44	3,666,011.00	(3,369,661.00)	-1,137.1%
TOTAL, CLASSIFIED SALARIES			63,557,092.00	63,557,092.00	14,724,078.78	67,743,773.00	(4,186,681.00)	-6.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	15,752,218.00	15,752,218.00	2,840,349.06	15,613,703.00	138,515.00	0.9%
PERS		3201-3202	16,284,918.00	16,284,918.00	3,662,350.82	16,683,675.00	(398,757.00)	-2.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OASDI/Medicare/Alternative		3301-3302	1,799,330.00	1,799,330.00	478,527.30	1,926,610.00	(127,280.00)	-7.1%
Health and Welfare Benefits		3401-3402	24,912,350.00	24,912,350.00	7,130,716.85	22,783,633.00	2,128,717.00	8.5%
Unemployment Insurance		3501-3502	577,602.00	577,602.00	153,771.13	590,548.00	(12,946.00)	-2.2%
Workers' Compensation		3601-3602	2,493,603.00	2,493,603.00	689,822.87	2,608,563.00	(114,960.00)	-4.6%
OPEB, Allocated		3701-3702	0.00	0.00	57,911.43	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	2,720,982.00	2,720,982.00	144,417.98	4,151,112.00	(1,430,130.00)	-52.6%
TOTAL, EMPLOYEE BENEFITS			64,541,003.00	64,541,003.00	15,157,867.44	64,357,844.00	183,159.00	0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	381,330.00	381,330.00	72,711.05	329,643.00	51,687.00	13.6%
Books and Other Reference Materials		4200	142,832.00	142,832.00	38,215.54	143,246.00	(414.00)	-0.3%
Materials and Supplies		4300	17,816,431.00	17,816,431.00	2,259,401.07	19,020,753.00	(1,204,322.00)	-6.8%
Noncapitalized Equipment		4400	7,153,613.00	7,153,613.00	89,490.29	8,972,565.00	(1,818,952.00)	-25.4%
Food		4700	892,000.00	892,000.00	121,280.12	575,882.00	316,118.00	35.4%
TOTAL, BOOKS AND SUPPLIES			26,386,206.00	26,386,206.00	2,581,098.07	29,042,089.00	(2,655,883.00)	-10.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	19,785,224.00	19,785,224.00	5,387,570.71	27,941,254.00	(8,156,030.00)	-41.2%
Travel and Conferences		5200	2,177,069.00	2,177,069.00	392,449.66	2,276,273.00	(99,204.00)	-4.6%
Dues and Memberships		5300	179,014.00	179,014.00	121,856.13	209,741.00	(30,727.00)	-17.2%
Insurance		5400-5450	581,532.00	581,532.00	423,817.00	580,000.00	1,532.00	0.3%
Operations and Housekeeping Services		5500	1,279,657.00	1,279,657.00	402,513.86	1,350,725.00	(71,068.00)	-5.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,091,757.00	10,091,757.00	3,676,595.21	10,559,796.00	(468,039.00)	-4.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	35,457.00	35,457.00	(6,798.24)	(54,795.00)	90,252.00	254.5%
Professional/Consulting Services and Operating Expenditures		5800	27,766,225.00	27,766,225.00	4,400,121.31	38,271,266.00	(10,505,041.00)	-37.8%
Communications		5900	934,433.00	934,433.00	236,522.29	1,436,107.00	(501,674.00)	-53.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			62,830,368.00	62,830,368.00	15,034,647.95	82,570,367.00	(19,739,999.00)	-31.4%
CAPITAL OUTLAY								
Land		6100	1,188,162.00	1,188,162.00	185,250.00	858,552.00	329,610.00	27.7%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	147,100.00	147,100.00	344,760.45	706,000.00	(558,900.00)	-379.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,777,540.00	1,777,540.00	128,954.39	6,358,000.00	(4,580,460.00)	-257.7%
Equipment Replacement		6500	217,500.00	217,500.00	0.00	212,500.00	5,000.00	2.3%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,330,302.00	3,330,302.00	658,964.84	8,135,052.00	(4,804,750.00)	-144.3%
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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	24,622,391.00	24,622,391.00	295.01	22,781,329.00	1,841,062.00	7.5%
All Other Transfers Out to All Others		7299	40,928,771.00	40,928,771.00	0.00	24,627,752.00	16,301,019.00	39.8%
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)			65,551,162.00	65,551,162.00	295.01	47,409,081.00	18,142,081.00	27.7%
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	(6,594,017.00)	(6,594,017.00)	(320,262.78)	(3,751,980.00)	(2,842,037.00)	43.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,594,017.00)	(6,594,017.00)	(320,262.78)	(3,751,980.00)	(2,842,037.00)	43.1%
TOTAL, EXPENDITURES			332,229,107.00	332,229,107.00	64,450,750.71	349,237,557.00	(17,008,450.00)	-5.1%
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	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	907,361.00	907,361.00	0.00	498,962.00	408,399.00	45.0%
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	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,888,096.00	1,888,096.00	0.00	1,479,697.00	408,399.00	21.6%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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)			(1,888,096.00)	(1,888,096.00)	0.00	(1,479,697.00)	(408,399.00)	21.6%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	111,547,587.00	111,547,587.00	10,452,612.07	111,158,179.00	(389,408.00)	-0.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,856,794.00	2,856,794.00	2,248.63	4,767,876.00	1,911,082.00	66.9%
4) Other Local Revenue		8600-8799	77,225,061.00	77,225,061.00	22,207,933.37	84,890,446.00	7,665,385.00	9.9%
5) TOTAL, REVENUES			191,629,442.00	191,629,442.00	32,662,794.07	200,816,501.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	32,861,003.00	32,861,003.00	10,595,277.70	33,137,455.00	(276,452.00)	-0.8%
2) Classified Salaries		2000-2999	39,154,827.00	39,154,827.00	9,212,149.43	40,799,104.00	(1,644,277.00)	-4.2%
3) Employee Benefits		3000-3999	36,343,657.00	36,343,657.00	9,232,139.68	35,018,260.00	1,325,397.00	3.6%
4) Books and Supplies		4000-4999	12,641,018.00	12,641,018.00	1,967,323.67	13,801,353.00	(1,160,335.00)	-9.2%
5) Services and Other Operating Expenditures		5000-5999	33,805,467.00	33,805,467.00	8,100,344.75	36,746,783.00	(2,941,316.00)	-8.7%
6) Capital Outlay		6000-6999	1,867,902.00	1,867,902.00	415,485.93	2,486,292.00	(618,390.00)	-33.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	65,473,760.00	65,473,760.00	295.01	47,080,138.00	18,393,622.00	28.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(14,688,016.00)	(14,688,016.00)	(442,129.84)	(12,856,163.00)	(1,831,853.00)	12.5%
9) TOTAL, EXPENDITURES			207,459,618.00	207,459,618.00	39,080,886.53	196,213,222.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,830,176.00)	(15,830,176.00)	(6,418,092.46)	4,603,279.00		
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	907,361.00	907,361.00	0.00	498,962.00	408,399.00	45.0%
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	(5,138,301.00)	(5,138,301.00)	(1,591.40)	(4,092,180.00)	1,046,121.00	-20.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(6,045,662.00)	(6,045,662.00)	(1,591.40)	(4,591,142.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,875,838.00)	(21,875,838.00)	(6,419,683.86)	12,137.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	214,098,800.00	214,098,800.00		223,017,382.00	8,918,582.00	4.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			214,098,800.00	214,098,800.00		223,017,382.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			214,098,800.00	214,098,800.00		223,017,382.00		
2) Ending Balance, June 30 (E + F1e)			192,222,962.00	192,222,962.00		223,029,519.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		

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	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	56,363,265.00	56,363,265.00		61,724,722.00		
ACCESS LCFF / LCAP Priorities	0000	9780	19,077,312.00					
Mandated Costs	0000	9780	7,194,977.00					
COE LCAP Support & Approval	0000	9780	6,216,904.00					
Medical Administrative Activities (MAA)	0000	9780	5,248,385.00					
OCDE ERATE	0000	9780	2,581,482.00					
Risk Management Safety & Security	0000	9780	1,037,878.00					
Reserve for Outdated Checks	0000	9780	902,984.00					
FIS V-Card District Discretionary	0000	9780	848,467.00					
Various Workshop Programs	0000	9780	539,924.00					
Various Other Designated Programs	0000	9780	496,855.00					
County Board Discretionary	0000	9780	350,000.00					
2015-16 One-Time Discretionary	0000	9780	339,576.00					
ITO Rancho Sonado	0000	9780	337,027.00					
Courier Services	0000	9780	205,645.00					
Special Schools Tier III	0000	9780	147,687.00					
Instructional Materials Lottery	1100	9780	10,663,230.00					
CTEp (ROP) Instructional Materials Lottery	1100	9780	131,225.00					
CCPA Instructional Materials Lottery	1100	9780	43,707.00					
ACCESS LCFF / LCAP Priorities	0000	9780		19,077,312.00				
Mandated Costs	0000	9780		7,194,977.00				
COE LCAP Support & Approval	0000	9780		6,216,904.00				
Medical Administrative Activities (MAA)	0000	9780		5,248,385.00				
OCDE ERATE	0000	9780		2,581,482.00				
Risk Management Safety & Security	0000	9780		1,037,878.00				
Reserve for Outdated Checks	0000	9780		902,984.00				
FIS V-Card District Discretionary	0000	9780		848,467.00				
Various Workshop Programs	0000	9780		539,924.00				
Various Other Designated Programs	0000	9780		496,855.00				
County Board Discretionary	0000	9780		350,000.00				
2015-16 One-Time Discretionary	0000	9780		339,576.00				
ITO Rancho Sonado	0000	9780		337,027.00				
Courier Services	0000	9780		205,645.00				
Special Schools Tier III	0000	9780		147,687.00				
Instructional Materials Lottery	1100	9780		10,663,230.00				
CTEp (ROP) Instructional Materials Lottery	1100	9780		131,225.00				
CCPA Instructional Materials Lottery	1100	9780		43,707.00				

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)
ACCESS LCFF / LCAP Priorities	0000	9780				24,179,698.00		
COE LCAP Support & Apporv al	0000	9780				6,643,668.00		
Mandated Costs	0000	9780				6,542,744.00		
Medical Administrativ e Activ ities (MAA)	0000	9780				5,445,258.00		
OCDE ERATE	0000	9780				2,568,835.00		
Risk Management Saf ety & Security	0000	9780				877,024.00		
Reserv e f or Outdated Checks	0000	9780				826,075.00		
FIS V-Card District Discretionary	0000	9780				804,800.00		
Various Workshop Programs	0000	9780				800,979.00		
Various Other Designated Programs	0000	9780				513,455.00		
ITO Rancho Sonado	0000	9780				340,392.00		
County Board Discretionary	0000	9780				250,000.00		
Courier Serv ices	0000	9780				246,757.00		
Inf ormation Technology Bi-Tech	0000	9780				233,870.00		
Special Education JPA	0000	9780				204,202.00		
Instructional Materials Lottery	1100	9780				10,854,564.00		
CTEp (ROP) Instructional Materials Lottery	1100	9780				328,628.00		
CCPA Instructional Materials Lottery	1100	9780				63,773.00		
e) Unassigned/Unappropriated								
Reserv e f or Economic Uncertainties		9789	135,789,697.00	135,789,697.00		161,234,797.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Y ear		8011	24,929,129.00	24,929,129.00	6,991,437.00	24,412,212.00	(516,917.00)	-2.1%
Education Protection Account State Aid - Current Y ear		8012	199,600.00	199,600.00	47,896.00	241,000.00	41,400.00	20.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subv entions								
Homeowners' Exemptions		8021	493,047.00	493,047.00	0.00	493,339.00	292.00	0.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subv entions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	114,153,790.00	114,153,790.00	0.00	113,051,688.00	(1,102,102.00)	-1.0%
Unsecured Roll Taxes		8042	3,516,071.00	3,516,071.00	1,618,027.47	3,520,752.00	4,681.00	0.1%
Prior Years' Taxes		8043	4,032,181.00	4,032,181.00	1,890,294.18	3,697,217.00	(334,964.00)	-8.3%
Supplemental Taxes		8044	1,792,146.00	1,792,146.00	1,453,774.90	2,204,975.00	412,829.00	23.0%
Education Rev enue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redev elopment Funds (SB 617/699/1992)		8047	10,473,693.00	10,473,693.00	0.00	11,948,326.00	1,474,633.00	14.1%
Penalties and Interest f rom Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt f rom Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Roy alties 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%

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)
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			159,589,657.00	159,589,657.00	12,001,429.55	159,569,509.00	(20,148.00)	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(822,920.00)	(822,920.00)	0.00	(781,520.00)	41,400.00	-5.0%
All Other LCFF Transfers - Current Year	All Other	8091	(199,600.00)	(199,600.00)	0.00	(241,000.00)	(41,400.00)	20.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	967,428.00	967,428.00	253.00	766,055.00	(201,373.00)	-20.8%
Property Taxes Transfers		8097	(47,986,978.00)	(47,986,978.00)	(1,549,070.48)	(48,154,865.00)	(167,887.00)	0.3%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			111,547,587.00	111,547,587.00	10,452,612.07	111,158,179.00	(389,408.00)	-0.3%
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						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	710,419.00	710,419.00	0.00	909,926.00	199,507.00	28.1%
Lottery - Unrestricted and Instructional Materials		8560	712,799.00	712,799.00	0.00	742,374.00	29,575.00	4.1%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	1,433,576.00	1,433,576.00	2,248.63	3,115,576.00	1,682,000.00	117.3%
TOTAL, OTHER STATE REVENUE			2,856,794.00	2,856,794.00	2,248.63	4,767,876.00	1,911,082.00	66.9%
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	121,393.00	121,393.00	47,363.72	136,500.00	15,107.00	12.4%
Food Service Sales		8634	231,917.00	231,917.00	18,598.52	150,000.00	(81,917.00)	-35.3%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	569.00	0.00	0.00	0.0%
Interest		8660	1,517,021.00	1,517,021.00	975,170.19	4,559,737.00	3,042,716.00	200.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(531,887.00)	(531,887.00)	5,873,229.00	5,873,229.00	6,405,116.00	-1,204.2%
Fees and Contracts								

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)
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	9,367,969.00	9,367,969.00	3,932,499.60	9,496,859.00	128,890.00	1.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,014,535.00	3,014,535.00	768,857.03	3,700,100.00	685,565.00	22.7%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	29,185,123.00	29,185,123.00	616,160.31	26,722,517.00	(2,462,606.00)	-8.4%
Tuition		8710	33,500,990.00	33,500,990.00	9,975,486.00	33,433,504.00	(67,486.00)	-0.2%
All Other Transfers In		8781-8783	818,000.00	818,000.00	0.00	818,000.00	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			77,225,061.00	77,225,061.00	22,207,933.37	84,890,446.00	7,665,385.00	9.9%
TOTAL, REVENUES			191,629,442.00	191,629,442.00	32,662,794.07	200,816,501.00	9,187,059.00	4.8%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	19,852,589.00	19,852,589.00	6,840,520.78	18,239,375.00	1,613,214.00	8.1%
Certificated Pupil Support Salaries		1200	1,190,073.00	1,190,073.00	325,916.28	1,194,279.00	(4,206.00)	-0.4%
Certificated Supervisors' and Administrators' Salaries		1300	11,563,840.00	11,563,840.00	3,398,372.59	10,387,069.00	1,176,771.00	10.2%
Other Certificated Salaries		1900	254,501.00	254,501.00	30,468.05	3,316,732.00	(3,062,231.00)	-1,203.2%
TOTAL, CERTIFICATED SALARIES			32,861,003.00	32,861,003.00	10,595,277.70	33,137,455.00	(276,452.00)	-0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,588,866.00	2,588,866.00	596,457.41	2,495,562.00	93,304.00	3.6%
Classified Support Salaries		2200	1,491,952.00	1,491,952.00	346,493.98	1,481,264.00	10,688.00	0.7%
Classified Supervisors' and Administrators' Salaries		2300	22,594,699.00	22,594,699.00	5,032,069.08	21,854,912.00	739,787.00	3.3%
Clerical, Technical and Office Salaries		2400	12,279,612.00	12,279,612.00	3,205,556.76	11,970,406.00	309,206.00	2.5%
Other Classified Salaries		2900	199,698.00	199,698.00	32,572.20	2,996,960.00	(2,797,262.00)	-1,400.7%
TOTAL, CLASSIFIED SALARIES			39,154,827.00	39,154,827.00	9,212,149.43	40,799,104.00	(1,644,277.00)	-4.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,767,883.00	5,767,883.00	1,847,783.75	5,511,108.00	256,775.00	4.5%
PERS		3201-3202	9,754,201.00	9,754,201.00	2,219,131.80	9,951,691.00	(197,490.00)	-2.0%
OASDI/Medicare/Alternative		3301-3302	1,100,537.00	1,100,537.00	300,034.91	1,094,309.00	6,228.00	0.6%

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)
Health and Welfare Benefits		3401-3402	15,151,761.00	15,151,761.00	4,146,357.13	13,369,931.00	1,781,830.00	11.8%
Unemployment Insurance		3501-3502	357,732.00	357,732.00	96,918.60	351,176.00	6,556.00	1.8%
Workers' Compensation		3601-3602	1,547,208.00	1,547,208.00	435,890.08	1,554,627.00	(7,419.00)	-0.5%
OPEB, Allocated		3701-3702	0.00	0.00	57,911.43	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	2,664,335.00	2,664,335.00	126,112.18	3,185,418.00	(521,083.00)	-19.6%
TOTAL, EMPLOYEE BENEFITS			36,343,657.00	36,343,657.00	9,232,139.88	35,018,260.00	1,325,397.00	3.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	356,742.00	356,742.00	72,711.05	306,555.00	50,187.00	14.1%
Books and Other Reference Materials		4200	109,531.00	109,531.00	31,399.10	105,371.00	4,160.00	3.8%
Materials and Supplies		4300	10,139,245.00	10,139,245.00	1,753,380.46	11,281,805.00	(1,142,560.00)	-11.3%
Noncapitalized Equipment		4400	1,769,500.00	1,769,500.00	62,835.28	1,890,122.00	(120,622.00)	-6.8%
Food		4700	266,000.00	266,000.00	46,997.78	217,500.00	48,500.00	18.2%
TOTAL, BOOKS AND SUPPLIES			12,641,018.00	12,641,018.00	1,967,323.67	13,801,353.00	(1,160,335.00)	-9.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,800,000.00	5,800,000.00	760,033.06	5,804,080.00	(4,080.00)	-0.1%
Travel and Conferences		5200	1,305,390.00	1,305,390.00	238,785.78	1,481,782.00	(176,392.00)	-13.5%
Dues and Memberships		5300	161,541.00	161,541.00	116,695.37	128,975.00	32,566.00	20.2%
Insurance		5400-5450	581,532.00	581,532.00	423,817.00	580,000.00	1,532.00	0.3%
Operations and Housekeeping Services		5500	1,076,607.00	1,076,607.00	333,174.70	1,147,675.00	(71,068.00)	-6.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,475,256.00	9,475,256.00	3,512,655.30	9,614,927.00	(139,671.00)	-1.5%
Transfers of Direct Costs		5710	(659,864.00)	(659,864.00)	(74,659.16)	(714,505.00)	54,641.00	-8.3%
Transfers of Direct Costs - Interfund		5750	35,457.00	35,457.00	(6,798.24)	(54,795.00)	90,252.00	254.5%
Professional/Consulting Services and Operating Expenditures		5800	15,272,465.00	15,272,465.00	2,682,303.08	18,001,618.00	(2,729,153.00)	-17.9%
Communications		5900	757,083.00	757,083.00	114,337.86	757,026.00	57.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,805,467.00	33,805,467.00	8,100,344.75	36,746,783.00	(2,941,316.00)	-8.7%
CAPITAL OUTLAY								
Land		6100	378,162.00	378,162.00	0.00	48,552.00	329,610.00	87.2%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	17,000.00	17,000.00	342,461.45	521,000.00	(504,000.00)	-2,964.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,260,240.00	1,260,240.00	73,024.48	1,709,240.00	(449,000.00)	-35.6%
Equipment Replacement		6500	212,500.00	212,500.00	0.00	207,500.00	5,000.00	2.4%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,867,902.00	1,867,902.00	415,485.93	2,486,292.00	(618,390.00)	-33.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	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)
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	24,622,391.00	24,622,391.00	295.01	22,781,329.00	1,841,062.00	7.5%
All Other Transfers Out to All Others		7299	40,851,369.00	40,851,369.00	0.00	24,298,809.00	16,552,560.00	40.5%
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)			65,473,760.00	65,473,760.00	295.01	47,080,138.00	18,393,622.00	28.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(8,093,999.00)	(8,093,999.00)	(121,867.06)	(9,104,183.00)	1,010,184.00	-12.5%
Transfers of Indirect Costs - Interfund		7350	(6,594,017.00)	(6,594,017.00)	(320,262.78)	(3,751,980.00)	(2,842,037.00)	43.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(14,688,016.00)	(14,688,016.00)	(442,129.84)	(12,856,163.00)	(1,831,853.00)	12.5%
TOTAL, EXPENDITURES			207,459,618.00	207,459,618.00	39,080,886.53	196,213,222.00	11,246,396.00	5.4%
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	907,361.00	907,361.00	0.00	498,962.00	408,399.00	45.0%
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			907,361.00	907,361.00	0.00	498,962.00	408,399.00	45.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%

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 Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(7,039,052.00)	(7,039,052.00)	(1,591.40)	(6,883,574.00)	155,478.00	-2.2%
Contributions from Restricted Revenues		8990	1,900,751.00	1,900,751.00	0.00	2,791,394.00	890,643.00	46.9%
(e) TOTAL, CONTRIBUTIONS			(5,138,301.00)	(5,138,301.00)	(1,591.40)	(4,092,180.00)	1,046,121.00	-20.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(6,045,662.00)	(6,045,662.00)	(1,591.40)	(4,591,142.00)	1,454,520.00	-24.1%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	7,003,295.00	7,003,295.00	237,892.02	7,018,159.00	14,864.00	0.2%
2) Federal Revenue		8100-8299	15,290,261.00	15,290,261.00	9,571,750.54	26,295,811.00	11,005,550.00	72.0%
3) Other State Revenue		8300-8599	23,326,779.00	23,326,779.00	29,209,227.51	53,593,603.00	30,266,824.00	129.8%
4) Other Local Revenue		8600-8799	49,047,662.00	49,047,662.00	16,775,241.05	57,287,884.00	8,240,222.00	16.8%
5) TOTAL, REVENUES			94,667,997.00	94,667,997.00	55,794,111.12	144,195,457.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,765,988.00	19,765,988.00	6,018,783.70	20,593,876.00	(827,888.00)	-4.2%
2) Classified Salaries		2000-2999	24,402,265.00	24,402,265.00	5,511,929.35	26,944,669.00	(2,542,404.00)	-10.4%
3) Employee Benefits		3000-3999	28,197,346.00	28,197,346.00	5,925,727.56	29,339,584.00	(1,142,238.00)	-4.1%
4) Books and Supplies		4000-4999	13,745,188.00	13,745,188.00	613,774.40	15,240,736.00	(1,495,548.00)	-10.9%
5) Services and Other Operating Expenditures		5000-5999	29,024,901.00	29,024,901.00	6,934,303.20	45,823,584.00	(16,798,683.00)	-57.9%
6) Capital Outlay		6000-6999	1,462,400.00	1,462,400.00	243,478.91	5,648,760.00	(4,186,360.00)	-286.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	77,402.00	77,402.00	0.00	328,943.00	(251,541.00)	-325.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	8,093,999.00	8,093,999.00	121,867.06	9,104,183.00	(1,010,184.00)	-12.5%
9) TOTAL, EXPENDITURES			124,769,489.00	124,769,489.00	25,369,864.18	153,024,335.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,101,492.00)	(30,101,492.00)	30,424,246.94	(8,828,878.00)		
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	980,735.00	980,735.00	0.00	980,735.00	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	5,138,301.00	5,138,301.00	1,591.40	4,092,180.00	(1,046,121.00)	-20.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,157,566.00	4,157,566.00	1,591.40	3,111,445.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(25,943,926.00)	(25,943,926.00)	30,425,838.34	(5,717,433.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	99,357,764.00	99,357,764.00		93,923,276.00	(5,434,488.00)	-5.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			99,357,764.00	99,357,764.00		93,923,276.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			99,357,764.00	99,357,764.00		93,923,276.00		
2) Ending Balance, June 30 (E + F1e)			73,413,838.00	73,413,838.00		88,205,843.00		
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		

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	73,413,838.00	73,413,838.00		88,205,843.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sups.		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	7,003,295.00	7,003,295.00	237,892.02	7,018,159.00	14,864.00	0.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,003,295.00	7,003,295.00	237,892.02	7,018,159.00	14,864.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,005,065.00	1,005,065.00	0.00	1,005,065.00	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 Discretionary Grants		8182	517,689.00	517,689.00	0.00	561,861.00	44,172.00	8.5%
Child Nutrition Programs		8220	237,665.00	237,665.00	0.00	350,000.00	112,335.00	47.3%
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	2,410,024.00	2,410,024.00	224,796.54	2,572,403.00	162,379.00	6.7%
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	2,668,457.00	2,668,457.00	399,929.14	3,336,780.00	668,323.00	25.0%
Title I, Part D, Local Delinquent Programs	3025	8290	1,270,947.00	1,270,947.00	0.00	1,313,857.00	42,910.00	3.4%
Title II, Part A, Supporting Effective Instruction	4035	8290	161,607.00	161,607.00	15,303.32	158,010.00	(3,597.00)	-2.2%
Title III, Part A, Immigrant Student Program	4201	8290	2,471.00	2,471.00	1,007.41	2,471.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	75,441.00	75,441.00	(48,476.42)	58,076.00	(17,365.00)	-23.0%
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	1,190,451.00	1,190,451.00	113,703.05	1,294,770.00	104,319.00	8.8%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	5,750,444.00	5,750,444.00	8,865,487.50	15,642,518.00	9,892,074.00	172.0%
TOTAL, FEDERAL REVENUE			15,290,261.00	15,290,261.00	9,571,750.54	26,295,811.00	11,005,550.00	72.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	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	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	20,616.00	20,616.00	0.00	30,000.00	9,384.00	45.5%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	296,785.00	296,785.00	0.00	301,387.00	4,602.00	1.6%
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	13,979.00	13,979.00	13,979.18	13,979.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	171,766.00	171,766.00	32,263.95	160,556.00	(11,210.00)	-6.5%
Charter School Facility Grant	6030	8590	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)
Career Technical Education Incentive Grant Program	6387	8590	1,190,051.00	1,190,051.00	2,585,653.31	1,274,991.00	84,940.00	7.1%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	3,332,760.00	3,332,760.00	0.00	4,550,947.00	1,218,187.00	36.6%
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	18,300,822.00	18,300,822.00	26,577,331.07	47,261,743.00	28,960,921.00	158.2%
TOTAL, OTHER STATE REVENUE			23,326,779.00	23,326,779.00	29,209,227.51	53,593,603.00	30,266,824.00	129.8%
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	3,922,471.00	3,922,471.00	8,406.29	4,316,400.00	393,929.00	10.0%
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	82,000.00	82,000.00	22,322.00	100,000.00	18,000.00	22.0%
Food Service Sales		8634	750.00	750.00	0.00	750.00	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	41,090,759.00	41,090,759.00	7,981,410.85	40,386,781.00	(703,978.00)	-1.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	194,250.00	194,250.00	109,238.65	427,124.00	232,874.00	119.9%
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	509,957.00	509,957.00	7,585,583.26	8,456,032.00	7,946,075.00	1,558.2%
Tuition		8710	3,227,088.00	3,227,088.00	1,068,280.00	3,580,410.00	353,322.00	10.9%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
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)
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	20,387.00	20,387.00	0.00	20,387.00	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			49,047,662.00	49,047,662.00	16,775,241.05	57,287,884.00	8,240,222.00	16.8%
TOTAL, REVENUES			94,667,997.00	94,667,997.00	55,794,111.12	144,195,457.00	49,527,460.00	52.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,957,763.00	9,957,763.00	2,817,372.85	9,921,267.00	36,496.00	0.4%
Certificated Pupil Support Salaries		1200	2,691,494.00	2,691,494.00	812,615.89	2,692,512.00	(1,018.00)	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,829,390.00	4,829,390.00	1,668,890.65	5,081,209.00	(251,819.00)	-5.2%
Other Certificated Salaries		1900	2,287,341.00	2,287,341.00	719,904.31	2,898,888.00	(611,547.00)	-26.7%
TOTAL, CERTIFICATED SALARIES			19,765,988.00	19,765,988.00	6,018,783.70	20,593,876.00	(827,888.00)	-4.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,758,000.00	10,758,000.00	2,261,040.22	10,551,537.00	206,463.00	1.9%
Classified Support Salaries		2200	1,575,590.00	1,575,590.00	353,964.85	1,530,220.00	45,370.00	2.9%
Classified Supervisors' and Administrators' Salaries		2300	7,806,705.00	7,806,705.00	1,897,308.58	9,950,116.00	(2,143,411.00)	-27.5%
Clerical, Technical and Office Salaries		2400	4,165,318.00	4,165,318.00	976,339.46	4,243,745.00	(78,427.00)	-1.9%
Other Classified Salaries		2900	96,652.00	96,652.00	23,276.24	669,051.00	(572,399.00)	-592.2%
TOTAL, CLASSIFIED SALARIES			24,402,265.00	24,402,265.00	5,511,929.35	26,944,669.00	(2,542,404.00)	-10.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,984,335.00	9,984,335.00	992,565.31	10,102,595.00	(118,260.00)	-1.2%
PERS		3201-3202	6,530,717.00	6,530,717.00	1,443,219.02	6,731,984.00	(201,267.00)	-3.1%
OASDI/Medicare/Alternative		3301-3302	698,793.00	698,793.00	178,492.39	832,301.00	(133,508.00)	-19.1%
Health and Welfare Benefits		3401-3402	9,760,589.00	9,760,589.00	2,982,359.72	9,413,702.00	346,887.00	3.6%
Unemployment Insurance		3501-3502	219,870.00	219,870.00	56,852.53	239,372.00	(19,502.00)	-8.9%
Workers' Compensation		3601-3602	946,395.00	946,395.00	253,932.79	1,053,936.00	(107,541.00)	-11.4%
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	56,647.00	56,647.00	18,305.80	965,694.00	(909,047.00)	-1,604.8%
TOTAL, EMPLOYEE BENEFITS			28,197,346.00	28,197,346.00	5,925,727.56	29,339,584.00	(1,142,238.00)	-4.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	24,588.00	24,588.00	0.00	23,088.00	1,500.00	6.1%
Books and Other Reference Materials		4200	33,301.00	33,301.00	6,816.44	37,875.00	(4,574.00)	-13.7%
Materials and Supplies		4300	7,677,186.00	7,677,186.00	506,020.61	7,738,948.00	(61,762.00)	-0.8%
Noncapitalized Equipment		4400	5,384,113.00	5,384,113.00	26,655.01	7,082,443.00	(1,698,330.00)	-31.5%
Food		4700	626,000.00	626,000.00	74,282.34	358,382.00	267,618.00	42.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, BOOKS AND SUPPLIES			13,745,188.00	13,745,188.00	613,774.40	15,240,736.00	(1,495,548.00)	-10.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	13,985,224.00	13,985,224.00	4,627,537.65	22,137,174.00	(8,151,950.00)	-58.3%
Travel and Conferences		5200	871,679.00	871,679.00	153,663.88	794,491.00	77,188.00	8.9%
Dues and Memberships		5300	17,473.00	17,473.00	5,160.76	80,766.00	(63,293.00)	-362.2%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	203,050.00	203,050.00	69,339.18	203,050.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	616,501.00	616,501.00	163,939.91	944,869.00	(328,368.00)	-53.3%
Transfers of Direct Costs		5710	659,864.00	659,864.00	74,659.16	714,505.00	(54,641.00)	-8.3%
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	12,493,760.00	12,493,760.00	1,717,818.23	20,269,648.00	(7,775,888.00)	-62.2%
Communications		5900	177,350.00	177,350.00	122,184.43	679,081.00	(501,731.00)	-282.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,024,901.00	29,024,901.00	6,934,303.20	45,823,584.00	(16,798,683.00)	-57.9%
CAPITAL OUTLAY								
Land		6100	810,000.00	810,000.00	185,250.00	810,000.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	130,100.00	130,100.00	2,299.00	185,000.00	(54,900.00)	-42.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	517,300.00	517,300.00	55,929.91	4,648,760.00	(4,131,460.00)	-798.7%
Equipment Replacement		6500	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,462,400.00	1,462,400.00	243,478.91	5,648,760.00	(4,186,360.00)	-286.3%
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								
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%

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	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	77,402.00	77,402.00	0.00	328,943.00	(251,541.00)	-325.0%
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)			77,402.00	77,402.00	0.00	328,943.00	(251,541.00)	-325.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	8,093,999.00	8,093,999.00	121,867.06	9,104,183.00	(1,010,184.00)	-12.5%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			8,093,999.00	8,093,999.00	121,867.06	9,104,183.00	(1,010,184.00)	-12.5%
TOTAL, EXPENDITURES			124,769,489.00	124,769,489.00	25,369,864.18	153,024,335.00	(28,254,846.00)	-22.6%
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	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%

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 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	7,039,052.00	7,039,052.00	1,591.40	6,883,574.00	(155,478.00)	-2.2%
Contributions from Restricted Revenues		8990	(1,900,751.00)	(1,900,751.00)	0.00	(2,791,394.00)	(890,643.00)	46.9%
(e) TOTAL, CONTRIBUTIONS			5,138,301.00	5,138,301.00	1,591.40	4,092,180.00	(1,046,121.00)	-20.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,157,566.00	4,157,566.00	1,591.40	3,111,445.00	1,046,121.00	25.2%

Resource	Description	2022-23 Projected Totals
6266	Educator Effectiveness, FY 2021-22	2,272,366.00
6300	Lottery: Instructional Materials	3,367,129.00
6371	CalWORKs for ROCP or Adult Education	136,091.00
6500	Special Education	1,576,169.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	2,785,524.00
7085	Learning Communities for School Success Program	31,562.00
7311	Classified School Employee Professional Development Block Grant	102,820.00
7388	SB 117 COVID-19 LEA Response Funds	116,160.00
7412	A-G Access/Success Grant	385,007.00
7413	A-G Learning Loss Mitigation Grant	191,438.00
7422	In-Person Instruction (IPI) Grant	1,045,971.00
7425	Expanded Learning Opportunities (ELO) Grant	1,179,891.00
7435	Learning Recovery Emergency Block Grant	6,292,760.00
7810	Other Restricted State	24,950,914.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	36,149,907.00
9010	Other Restricted Local	7,622,134.00
Total, Restricted Balance		88,205,843.00

Orange County Department of Education
Multi-Year Financial Projection
General Fund - Combined Unrestricted and Restricted Funds

	DESCRIPTION	2021-22 Unaudited Actuals	2022-23 Adopted Budget	2022-23 First Interim Budget	2023-24 Projected Budget	2024-25 Projected Budget
A.	REVENUES					
	LCFF/Revenue Limit Sources	113,629,048	118,550,882	118,176,338	123,021,660	127,970,967
	Federal Revenues	16,800,271	15,290,261	26,295,811	26,295,811	15,687,281
	Other State Revenues	72,521,743	26,183,573	58,361,479	40,875,541	40,175,776
	Other Local Revenue	82,036,928	88,706,258	104,326,029	102,698,141	104,349,109
	Other Transfers	38,675,715	37,566,465	37,852,301	37,852,301	37,852,301
	TOTAL REVENUES	**323,663,704**	**286,297,439**	**345,011,958**	**330,743,454**	**326,035,434**
B.	EXPENDITURES					
	Certificated Salaries	50,198,007	52,626,991	53,731,331	53,934,273	57,377,198
	Classified Salaries	57,829,647	63,557,092	67,743,773	66,231,135	69,411,711
	Employee Benefits	56,005,568	64,541,003	64,357,844	62,038,636	63,402,821
	Books and Supplies	7,601,265	26,386,206	29,042,089	26,231,597	22,557,481
	Services,Other Oper. Exps	47,977,870	62,830,368	82,570,367	72,834,440	71,131,799
	Capital Outlay	2,834,892	3,330,302	8,135,052	8,135,052	8,135,052
	Other Outgo	62,529,092	58,957,145	43,657,101	41,573,048	55,026,886
	Program Reductions				(5,000,000)	(5,000,000)
	TOTAL EXPENDITURES	**284,976,342**	**332,229,107**	**349,237,557**	**325,978,181**	**342,042,948**
C.	EXCESS (DEFICIENCY)	38,687,363	(45,931,668)	(4,225,599)	4,765,273	(16,007,515)
D.	OTHER SOURCES/USES					
	Interfund Transfers In - Spec Reserve	0	0	0	0	0
	Interfund Transfers In - Other	0	0	0	0	0
	Interfund Transfers Out - Child Care Fund	486,782	907,361	498,962	437,860	498,962
	Interfund Trfs Out - Special Reserve Fd	0	0	0	0	0
	Interfund Trfs Out - State School Bld Fd	0	0	0	0	0
	Interfund Trfs Out - Def. Maint	0	0	0	0	0
	Interfund Trfs Out - Other	980,735	980,735	980,735	980,735	980,735

Orange County Department of Education
Multi-Year Financial Projection
General Fund - Combined Unrestricted and Restricted Funds

	DESCRIPTION	2021-22 Unaudited Actuals	2022-23 Adopted Budget	2022-23 First Interim Budget	2023-24 Projected Budget	2024-25 Projected Budget
D.						
	Other Sources - Other	0	0	0	0	0
	Contributions to Restricted Programs	0	0	0	0	0
	Total Other Sources/Uses	**(1,467,517)**	**(1,888,096)**	**(1,479,697)**	**(1,418,595)**	**(1,479,697)**
E.	NET INCREASE (DECREASE)	37,219,846	(47,819,764)	(5,705,296)	3,346,678	(17,487,212)
F.	FUND BALANCE					
	Beginning Balance, July 1,	279,720,814	313,456,564	316,940,658	311,235,362	314,582,040
	Audit Adjustments/Restatements	0	0	0	0	0
	Net Beginning Balance	**279,720,814**	**313,456,564**	**316,940,658**	**311,235,362**	**314,582,040**
	Ending Balance, June 30,	**316,940,660**	**265,636,800**	**311,235,362**	**314,582,040**	**297,094,828**
	Components of Ending Fund Balance					
	Revolving Cash	70,000	70,000	70,000	70,000	70,000
	Stores	0	0	0	0	0
	Legally Restricted	93,923,279	73,413,838	88,205,843	82,147,098	68,202,368
	Board Designated					
	Designated Amounts	72,736,202	56,363,265	61,724,722	56,593,838	44,813,920
	Economic Uncertainties	150,211,179	135,789,697	161,234,797	175,771,104	184,008,540
	Undesignated Amounts	0	0	0	(0)	0

Orange County Department of Education
2022-23 First Interim Budget
December 14, 2022

Criteria and Standards Review Summary Explanation if Criteria are Not Met

1a Average Daily Attendance (ADA) – County Operations Grant
Projected Average Daily Attendance (ADA) for County Operations Grant or county operated programs has changed since budget adoption and is not meeting the historical variance in ADA due to the changes in our student population. We are estimating an increase in the future years in ADA in the County programs, a decrease in the District Funded ADA, a decline in the County Operations Grant due to the decline in the countywide ADA, and a decrease in ADA in the future years for the College and Career Preparatory Academy charter school. We continue to monitor and strategize outreach opportunities for all programs and anticipate making changes if necessary.

4a Other Revenues
Projected Other Revenues is not meeting the standard because we received in 2022-23 the majority of the funding for the entitlements for Multi-Tiered System of School Climate, Learning Recovery Emergency Block Grant, Arts, Music, & Instructional Materials Discretionary Block grant, the Classified School Employee grant, and funding for the Regional K-16 Education Collaborative contract. These are multi-year entitlements and contracts that we are excluding the revenue in the future years. In addition, we are budgeting for one-time COVID relief funding and excluding the revenue in the future years. We will continue to monitor and adjust the projections if necessary.

4b Other Expenditures
Projected Other Expenditures for books and supplies and for services have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures for one-time funding received in prior years.

Supplemental explanations if answered yes:

S5 Contributions from unrestricted programs to some restricted programs are not meeting the standard due to the proposed funding changes to the childcare program and future years show a decline in funding from the projected Average Daily Attendance (ADA) in our programs which increases contributions. Contributions will continue to be provided for programs that have a cap on indirect so they require a contribution for our new approved state indirect rate. We continue to monitor and anticipate making appropriate reductions if necessary.

S6 We do not have any new long-term commitments that have been budgeted in subsequent years. The long-term commitment we currently have is the certificates of participation for the Esplanade facility for 8 years. We have no other outstanding liabilities that have not been included in the budget.

S7a We do not offer retiree benefits except for upon retiring, the retiree is given the opportunity to participate in our health & welfare program by purchasing medical & dental insurance from the COE at a discounted rate. The difference between the market rate and the discounted rate is the implicit factor to our benefit plan and our OPEB liability. We fully funded the total liability amount in Fund 17

S7b We do have other self-insurance benefits. Fund 67 is set aside for our self-insurance dental plan. Our worker's compensation is funded through a JPA. Both funds have adequate reserves and are monitored regularly.

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 14, 2022 Signed: ______________________
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

___ QUALIFIED CERTIFICATION

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

___ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Renee Hendrick Telephone: (714) 966-4061

Title: Associate Superintendent, Administrative Services E-mail: rhendrick@ocde.us

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since 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).	n/a	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.	X	
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	
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?	X	
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	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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: -2.0% to +2.0%

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 Budget Adoption Budget (Form 01CS, Item 1B-2)	First Interim Projected Year Totals (Form AI) (Form MYPI)	Percent Change	Status
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2022-23)	842.00	1,106.00	31.4%	Not Met
1st Subsequent Year (2023-24)	849.00	1,139.00	34.2%	Not Met
2nd Subsequent Year (2024-25)	836.00	1,171.00	40.1%	Not Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2022-23)	3,216.00	3,124.64	-2.8%	Not Met
1st Subsequent Year (2023-24)	3,250.00	3,104.64	-4.5%	Not Met
2nd Subsequent Year (2024-25)	3,181.00	3,093.64	-2.7%	Not Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2022-23)	421,812.00	405,580.39	-3.8%	Not Met
1st Subsequent Year (2023-24)	421,865.00	394,552.87	-6.5%	Not Met
2nd Subsequent Year (2024-25)	421,807.00	383,885.76	-9.0%	Not Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)				
Current Year (2022-23)	153.00	99.00	-35.3%	Not Met
1st Subsequent Year (2023-24)	161.00	99.00	-38.5%	Not Met
2nd Subsequent Year (2024-25)	169.00	99.00	-41.4%	Not Met

1B. Comparison of County Office ADA to the Standard

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

1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since 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)

Projected Average Daily Attendance (ADA) for County Operations Grant or county operated programs has changed since budget adoption and is not meeting the historical variance in ADA due to the changes in our student population. We are estimating an increase in the future years in ADA in the County programs, a decrease in the District Funded ADA, a decline in the County Operations Grant

due to the decline in the countywide ADA, and a decrease in ADA in the future years for the College and Career Preparatory Academy charter school. We continue to monitor and strategize outreach opportunities for all programs and anticipate making changes if necessary.

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.

	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			
Fiscal Year	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals	Percent Change	Status
Current Year (2022-23)	159,589,657.00	159,569,509.00	0.0%	Met
1st Subsequent Year (2023-24)	166,957,700.00	166,446,790.00	-.3%	Met
2nd Subsequent Year (2024-25)	174,111,213.00	173,627,505.00	-.3%	Met

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

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

1a. STANDARD MET - LCFF revenue has not changed since budget adoption by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. **CRITERION: Salaries and Benefits**

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

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

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

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

	Salaries and Benefits			
		First Interim		
	Budget Adoption	Projected Year Totals		
	(Form 01, Objects 1000-3999)	(Form 01I, Objects 1000-3999)		
Fiscal Year	(Form 01CS, Item 3B)	(Form MYPI, Lines B1-B3)	Percent Change	Status
Current Year (2022-23)	180,725,088.00	185,832,948.00	2.8%	Met
1st Subsequent Year (2023-24)	187,417,655.00	182,204,044.00	-2.8%	Met
2nd Subsequent Year (2024-25)	195,835,929.00	190,191,730.00	-2.9%	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)	15,290,261.00	26,295,611.00	72.0%	Yes
1st Subsequent Year (2023-24)	15,290,261.00	26,295,611.00	72.0%	Yes
2nd Subsequent Year (2024-25)	11,987,297.00	15,687,281.00	30.9%	Yes

Explanation: (required if Yes)

Projected Federal Revenue is not meeting the standard because we are budgeting for one-time COVID relief funding and excluding the revenue in the future years. We will continue to monitor and adjust the projections if necessary.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Change Is Outside Explanation Range
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	26,183,573.00	58,361,479.00	122.9%	Yes
1st Subsequent Year (2023-24)	27,128,800.00	40,875,641.00	50.7%	Yes
2nd Subsequent Year (2024-25)	27,415,350.00	40,175,776.00	46.5%	Yes

Explanation: (required if Yes)

Projected Other State Revenue is not meeting the standard because we received in 2022-23 the majority of the funding for the entitlements for Multi-Tiered System of School Climate, Learning Recovery Emergency Block Grant, Arts, Music, & Instructional Materials Discretionary Block grant, and the funding for the Classified School Employee grant. These are multi-year entitlements and we are excluding the revenue from the future years. In addition, we are budgeting for one-time COVID relief funding and excluding the revenue in the future years. We will continue to monitor and adjust the projections if necessary.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Change Is Outside Explanation Range
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	126,272,723.00	142,178,330.00	12.6%	Yes
1st Subsequent Year (2023-24)	125,213,163.00	140,550,442.00	12.2%	Yes
2nd Subsequent Year (2024-25)	128,117,112.00	142,201,410.00	11.0%	Yes

Explanation: (required if Yes)

Other Local Revenue is not meeting the standard because we received the majority of the multi-year funding for the Regional K-16 Education Collaborative contract that we are excluding the revenue in the future years. In addition, we are budgeting for a decrease in the Medical Administrative Activities (MAA) contracts, recognizing the increase in the required GASB 31 Fair Market Value Adjustment, and we are budgeting for new contracts.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Change Is Outside Explanation Range
Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	26,386,206.00	29,042,089.00	10.1%	Yes
1st Subsequent Year (2023-24)	26,095,388.00	26,231,597.00	.5%	No
2nd Subsequent Year (2024-25)	27,022,392.00	22,557,481.00	-16.5%	Yes

Explanation: (required if Yes)

Projected Books and Supplies have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures from one-time funding received in prior years.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Change Is Outside Explanation Range
Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	62,830,368.00	82,570,367.00	31.4%	Yes
1st Subsequent Year (2023-24)	53,127,381.00	67,834,440.00	27.7%	Yes
2nd Subsequent Year (2024-25)	48,203,221.00	66,131,798.00	37.2%	Yes

Explanation: (required if Yes)

Projected Services and Other Expenditures have changed by more than the historical amount because the programs are reducing this account due to our non-deficit spending requirements. In addition, we are budgeting for one-time COVID relief funding expenditures and for one-time expenditures for funding received in prior years. We will continue to monitor and anticipate making additional program reductions if necessary.

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)	167,746,557.00	226,835,620.00	35.2%	Not Met
1st Subsequent Year (2023-24)	167,632,224.00	207,721,794.00	23.9%	Not Met
2nd Subsequent Year (2024-25)	167,519,759.00	198,064,467.00	18.2%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2022-23)	89,216,574.00	111,612,456.00	25.1%	Not Met
1st Subsequent Year (2023-24)	79,222,769.00	94,066,037.00	18.7%	Not Met

2nd Subsequent Year (2024-25)	75,225,813.00	88,689,280.00	17.9%	Not Met

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

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

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

Explanation: Federal Revenue (linked from 4A if NOT met)	Projected Federal Revenue is not meeting the standard because we are budgeting for one-time COVID relief funding and excluding the revenue in the future years. We will continue to monitor and adjust the projections if necessary.
Explanation: Other State Revenue (linked from 4A if NOT met)	Projected Other State Revenue is not meeting the standard because we received in 2022-23 the majority of the funding for the entitlements for Multi-Tiered System of School Climate, Learning Recovery Emergency Block Grant, Arts, Music, & Instructional Materials Discretionary Block grant, and the funding for the Classified School Employee grant. These are multi-year entitlements and we are excluding the revenue from the future years. In addition, we are budgeting for one-time COVID relief funding and excluding the revenue in the future years. We will continue to monitor and adjust the projections if necessary.
Explanation: Other Local Revenue (linked from 4A if NOT met)	Other Local Revenue is not meeting the standard because we received the majority of the multi-year funding for the Regional K-16 Education Collaborative contract that we are excluding the revenue in the future years. In addition, we are budgeting for a decrease in the Medical Administrative Activities (MAA) contracts, recognizing the increase in the required GASB 31 Fair Market Value Adjustment, and we are budgeting for new contracts.

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)	Projected Books and Supplies have changed by more than the historical amount because we are using this account until we receive specific grant parameters that will allow us to allocate the expenditures to the appropriate accounts. In addition, we are budgeting for one-time expenditures from one-time funding received in prior years.
Explanation: Services and Other Exps (linked from 4A if NOT met)	Projected Services and Other Expenditures have changed by more than the historical amount because the programs are reducing this account due to our non-deficit spending requirements. In addition, we are budgeting for one-time COVID relief funding expenditures and for one-time expenditures for funding received in prior years. We will continue to monitor and anticipate making additional program reductions if necessary.

6. **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	6,247,265.00	6,247,265.00	Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 6)		6,247,265.00	

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

X	Not applicable (county office does not participate in the Leroy F. Greene School Facilities Act of 1998)
	Other (explanation must be provided)

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

6. **CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves[1] as a percentage of total expenditures and other financing uses[2] 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)	52.3%	60.5%	60.0%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	17.4%	20.2%	20.0%

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

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

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

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

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

a. Enter the name(s) of the SELPA(s): North Orange County SELPA (MM)

	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)	51,769,738.00	51,769,738.00	51,769,738.00

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 Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2022-23)	12,137.00	196,712,184.00	N/A	Met
1st Subsequent Year (2023-24)	9,405,423.00	185,768,463.00	N/A	Met
2nd Subsequent Year (2024-25)	(3,542,482.00)	204,592,759.00	1.7%	Met

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

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

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

Explanation:
(required if NOT met)

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 01I, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2022-23)	311,235,382.00	Met
1st Subsequent Year (2023-24)	314,582,040.00	Met
2nd Subsequent Year (2024-25)	297,094,828.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2022-23)	332,782,244.04	Met

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

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

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

Explanation:
(required if NOT met)

8. **CRITERION: Reserves**

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

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 8B2b) if Criterion 8B, Line 1 is No:	350,717,254.00	327,396,776.00	343,522,645.00
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

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

		Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	350,717,254.00	327,396,776.00	343,522,645.00
2.	Plus: Special Education Pass-through (Criterion 8B, Line 2b if Criterion 8B, Line 1 is No)			
3.	Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	350,717,254.00	327,396,776.00	343,522,645.00
4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	7,014,345.08	6,547,935.52	6,870,452.90
6.	Reserve Standard - by Amount (From percentage level chart above)	2,240,000.00	2,240,000.00	2,240,000.00
7.	**County Office's Reserve Standard (Greater of Line A5 or Line A6)**	**7,014,345.08**	**6,547,935.52**	**6,870,452.90**

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)	161,234,797.00	175,771,104.00	184,008,540.00
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4.	County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	22,254,865.00	22,254,865.00	22,254,865.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8.	County Office's Available Reserve Amount (Lines B1 thru B7)	183,489,662.00	198,025,969.00	206,263,405.00
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	52.32%	60.49%	60.04%
	County Office's Reserve Standard (Section 8A, Line 7):	**7,014,345.08**	**6,547,935.52**	**6,870,452.90**
	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)	(7,039,052.00)	(6,883,574.00)	-2.2%	(155,478.00)	Met
1st Subsequent Year (2023-24)	(7,192,761.00)	(7,828,032.00)	8.8%	635,281.00	Not Met
2nd Subsequent Year (2024-25)	(6,936,123.00)	(6,949,672.00)	.2%	13,549.00	Met
1b. Transfers In, County School Service Fund *					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2022-23)	1,888,096.00	1,479,697.00	-21.6%	(408,399.00)	Not Met
1st Subsequent Year (2023-24)	1,888,096.00	1,418,595.00	-24.9%	(469,501.00)	Not Met
2nd Subsequent Year (2024-25)	1,888,096.00	1,479,697.00	-21.6%	(408,399.00)	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. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation: (required if NOT met)

Contributions from unrestricted programs to some restricted programs have changed by more than the historical amount because we have many programs that have a cap on indirect so they require a contribution for our approved state indirect rate. We continue to monitor and anticipate making appropriate reductions if necessary.

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)

Projected transfers out have changed by more than the standard amount due to the projected changes in funding for the Childcare program.

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[1] 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.

[1]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? — Yes

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: Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2022
Leases	0	01/Various	01/56xx/Various	0
Certificates of Participation	8	01/8615	01/56/734x	8,615,000
General Obligation Bonds				
Supp Early Retirement Program	0	01/Various	01/12/Various	2,473,080
State School Building Loans				0
Compensated Absences	1	01/12/Various	01/12/Various	0
Other Long-term Commitments (do not include OPEB):				
In 2022-23 offered a Supplemental Employee Retirement Program (SERP). The first payment will be paid in 2022-23.				
TOTAL:				11,088,080

Type of Commitment (continued):	Prior Year (2021-22) Annual Payment (P & I)	Current Year (2022-23) Annual Payment (P & I)	1st Subsequent Year (2023-24) Annual Payment (P & I)	2nd Subsequent Year (2024-25) Annual Payment (P & I)
Leases				
Certificates of Participation	1,376,906	1,374,666	1,372,574	1,374,630
General Obligation Bonds				
Supp Early Retirement Program	1,466,571	494,612	494,612	494,612
State School Building Loans				
Compensated Absences	702,885	702,885		
Other Long-term Commitments (continued):				
In 2022-23 offered a Supplemental Employee Retirement Program (SERP). The first payment will be paid in 2022-23.				
Total Annual Payments:	3,546,362	2,572,163	1,867,186	1,869,242
Has total annual payment increased over prior year (2021-22)?		No	No	No

S8B. 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)	

S8C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

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

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

No

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

Explanation: (Required if Yes)	

S7. Unfunded Liabilities

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

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

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

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

b. If Yes to item 1a, have there been changes since budget adoption in OPEB liabilities? — No

c. If Yes to item 1a, have there been changes since budget adoption in OPEB contributions? — No

2 OPEB Liabilities	Budget Adoption (Form 01CS, Item S7A)	First Interim	
a. Total OPEB liability	3,378,650.00	2,937,380.00	
b. OPEB plan(s) fiduciary net position (if applicable)		0.00	Data must be entered.
c. Total/Net OPEB liability (Line 2a minus Line 2b)	3,378,650.00	2,937,380.00	
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial	
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2021	Jun 30, 2022	

3 OPEB Contributions

a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2022-23)	0.00	0.00
1st Subsequent Year (2023-24)	0.00	0.00
2nd Subsequent Year (2024-25)	0.00	0.00

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

Current Year (2022-23)	0.00	0.00
1st Subsequent Year (2023-24)	0.00	0.00
2nd Subsequent Year (2024-25)	0.00	0.00

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

Current Year (2022-23)	221,625.00	201,876.00
1st Subsequent Year (2023-24)	192,260.00	180,160.00
2nd Subsequent Year (2024-25)	186,948.00	171,846.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)	51.00	43.00
1st Subsequent Year (2023-24)	51.00	43.00
2nd Subsequent Year (2024-25)	51.00	43.00

4. Comments:

Upon retirement, retirees are given the opportunity to participate in our health & welfare program by purchasing medical & dental insurance from the COE at a discounted rate. The difference between the market rate and the discounted rate is the implicit factor to our benefit plan and our OPEB liability. We fully funded the total amount in Fund 17.

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

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

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

b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities? — No

c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions? — No

2 Self-Insurance Liabilities	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	230,174.00	491,960.92
b. Unfunded liability for self-insurance programs	0.00	0.00

3 Self-Insurance Contributions	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2022-23)	2,207,885.00	2,207,885.00
1st Subsequent Year (2023-24)	2,207,885.00	2,207,885.00
2nd Subsequent Year (2024-25)	2,207,885.00	2,207,885.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2022-23)	0.00	0.00
1st Subsequent Year (2023-24)	0.00	0.00
2nd Subsequent Year (2024-25)	0.00	0.00

4 Comments:

We do have other self-insurance benefits. Fund 67 is set aside for our self-insurance dental plan. Our worker's compensation is funded through a JPA. Both funds have adequate reserves and are monitored regularly.

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	255.3	236.6	236.6	236.6

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

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

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled? — No

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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

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

4. Salary settlement:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
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 — 373,776

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
6. Amount included for any tentative salary schedule increases	0	0	0

Certificated (Non-management) Health and Welfare (H&W) Benefits	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	No	No
2. Total cost of H&W benefits	5,589,050	5,589,050	5,589,050
3. Percent of H&W cost paid by employer	95.0%	95.0%	95.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

Are any new costs negotiated since budget adoption for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments	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?	Yes	No	No
2. Cost of step & column adjustments	541,545	550,829	560,273
3. Percent change in step & column over prior year	1.7%	1.7%	1.7%

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?	Yes	No	No
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption? — Yes

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	397.4	532.5	532.5	532.5

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

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

If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled? — No

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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

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

4. Salary settlement:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
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 — 419,716

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
6. Amount included for any tentative salary schedule increases	0	0	0

Classified (Non-management) Health and Welfare (H&W) Benefits	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	No	No
2. Total cost of H&W benefits	11,443,960	11,443,960	11,443,960
3. Percent of H&W cost paid by employer	97.8%	97.8%	97.8%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

	Current Year	1st Subsequent Year	2nd Subsequent Year
Are any new costs negotiated since budget adoption for prior year settlements included in the interim?	No		
If Yes, amount of new costs included in the interim and MYPs			

If Yes, explain the nature of the new costs:

Classified (Non-management) Step and Column Adjustments	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?	Yes	No	No
2. Cost of step & column adjustments	291,819	294,737	297,684
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

		Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1.	Are savings from attrition included in the Interim and MYPs?	Yes	No	No
2.	Are additional H&W benefits for those laid-off or retired employees included in the Interim and MYPs?	Yes	No	No

Classified (Non-management) - Other

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

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

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

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

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

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

If No, continue with section S8C.

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	397.4	413.8	413.8	413.8

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

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

If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled? — n/a

If Yes, complete questions 3 and 4.

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 — 639,691

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
4. Amount included for any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	No	No
2. Total cost of H&W benefits	10,594,207	10,594,207	10,594,207
3. Percent of H&W cost paid by employer	95.0%	95.0%	95.0%
4. 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)
1. Are step & column adjustments included in the interim and MYPs?	Yes	No	No
2. Cost of step & column adjustments	418,063	422,244	426,466
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits	0	0	0
3. Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

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

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

Comments:
(optional)

End of County Office First Interim Criteria and Standards Review

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	259.00	259.00	326.00	330.00	71.00	27.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	583.00	583.00	740.00	776.00	193.00	33.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	842.00	842.00	1,066.00	1,106.00	264.00	31.0%
2. District Funded County Program ADA						
a. County Community Schools	2,896.00	2,896.00	2,805.00	2,805.00	(91.00)	-3.0%
b. Special Education-Special Day Class	289.00	289.00	288.53	288.53	(.47)	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	31.00	31.00	31.11	31.11	.11	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)	3,216.00	3,216.00	3,124.64	3,124.64	(91.36)	-3.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	4,058.00	4,058.00	4,190.64	4,230.64	172.64	4.0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
5. County Operations Grant ADA	421,812.00	421,812.00	405,580.39	405,580.39	(16,231.61)	-4.0%
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	153.00	153.00	99.00	99.00	(54.00)	-35.0%
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)	153.00	153.00	99.00	99.00	(54.00)	-35.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	153.00	153.00	99.00	99.00	(54.00)	-35.0%
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						

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)	153.00	153.00	99.00	99.00	(54.00)	-35.0%

Orange County Department of Education
ALL FUND STATEMENT
2022-23 First Interim -vs- 2022-23 Adopted Budget

	Form 01 General Fund Subfund 0101		Form 10 Special Education Pass-Through Fund Subfund 1010		Form 12 Child Development Fund Subfund 1212		Form 14 Deferred Maintenance Fund Subfund 1414	
	2022-23 Adopted Budget	2022-23 First Interim Budget	2022-23 Adopted Budget	2022-23 First Interim Budget	2022-23 Adopted Budget	2022-23 First Interim Budget	2022-23 Adopted Budget	2022-23 First Interim Budget
Revenues	286,297,439	345,011,958	51,148,029	52,849,579	76,077,286	44,316,250	1,092,960	1,908,865
Expenditures	332,229,107	349,237,557	48,713,662	51,804,927	76,992,415	44,644,175	5,517,000	5,517,000
Excess / (Deficit)	(45,931,668)	(4,225,599)	2,434,367	1,044,652	(915,129)	(327,925)	(4,424,040)	(3,608,135)
Beginning Balance (July 1)	313,456,564	316,940,658	10,733,717	12,358,736	7,768	(171,037)	31,360,162	32,038,994
Transfers / Other Audit Adjustments	(1,888,096)	(1,479,697)	-	-	907,361	498,962	980,735	980,735
Reserves / Ending Balance June 30	265,636,800	311,235,362	13,168,084	13,403,388.00	-	-	27,916,857	29,411,594

	Form 17 Special Reserve Fund Subfund 1717		Form 30 State School Building Fund Subfund 3033		Form 35 School Facilities Fund Subfund 3535		Form 40 Capital Outlay Fund (Esplanade) Subfund 4040	
	2022-23 Adopted Budget	2022-23 First Interim Budget	2022-23 Adopted Budget	2022-23 First Interim Budget	2022-23 Adopted Budget	2022-23 First Interim Budget	2022-23 Adopted Budget	2022-23 First Interim Budget
Revenues	57,969	738,005			(7,632)	27,372	2,421,535	2,475,690
Expenditures	-	-			3,607	384,992	1,284,915	1,344,020
Excess / (Deficit)	57,969	738,005	-	-	(11,239)	(357,620)	1,136,620	1,131,670.00
Beginning Balance (July 1)	26,246,718	25,791,157			11,239	357,620	2,127,101	2,648,709
Transfers / Other Audit Adjustments					-	-	(1,374,666)	(1,374,666)
Reserves / Ending Balance June 30	26,304,687	26,529,162	-	-	-	-	1,889,055	2,405,713

	Form 56 Debt Service Fund (Esplanade) Subfund 5656		Form 67 Dental Self-Insurance Fund Subfund 6769		TOTAL ALL FUNDS	
	2022-23 Adopted Budget	2022-23 First Interim Budget	2022-23 Adopted Budget	2022-23 First Interim Budget	2022-23 Adopted Budget	2022-23 First Interim Budget
Revenues	1,312	18,229	2,042,102	1,998,689	419,131,000	449,344,637
Expenditures	1,374,666	1,374,666	1,379,000	1,491,630	467,494,372	455,798,967
Excess / (Deficit)	(1,373,354)	(1,356,437)	663,102	507,059	(48,363,372)	(6,454,330)
Beginning Balance (July 1)	1,260,632	1,249,383	7,288,154	6,782,304	392,492,055	397,996,524
Transfers / Other Audit Adjustments	1,374,666	1,374,666	-	-	-	-
Reserves / Ending Balance June 30	1,261,944	1,267,612	7,951,256	7,289,363	344,128,683	391,542,194

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	40,983,683.00	40,983,683.00	1,311,178.46	41,136,706.00	153,023.00	0.4%
2) Federal Revenue		8100-8299	7,668,538.00	7,668,538.00	0.00	8,878,395.00	1,209,857.00	15.8%
3) Other State Revenue		8300-8599	2,474,551.00	2,474,551.00	886,615.00	2,474,551.00	0.00	0.0%
4) Other Local Revenue		8600-8799	21,257.00	21,257.00	259,881.66	359,927.00	338,670.00	1,593.2%
5) TOTAL, REVENUES			51,148,029.00	51,148,029.00	2,457,675.12	52,849,579.00		
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	48,713,662.00	48,713,662.00	3,419,868.75	51,804,927.00	(3,091,265.00)	-6.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			48,713,662.00	48,713,662.00	3,419,868.75	51,804,927.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,434,367.00	2,434,367.00	(962,193.63)	1,044,652.00		
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)			2,434,367.00	2,434,367.00	(962,193.63)	1,044,652.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,733,717.00	10,733,717.00		12,358,736.00	1,625,019.00	15.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,733,717.00	10,733,717.00		12,358,736.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,733,717.00	10,733,717.00		12,358,736.00		
2) Ending Balance, June 30 (E + F1e)			13,168,084.00	13,168,084.00		13,403,388.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	13,168,084.00	13,168,084.00		13,403,388.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	40,983,683.00	40,983,683.00	1,311,178.46	41,136,706.00	153,023.00	0.4%
TOTAL, LCFF SOURCES			40,983,683.00	40,983,683.00	1,311,178.46	41,136,706.00	153,023.00	0.4%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	7,668,538.00	7,668,538.00	0.00	8,878,395.00	1,209,857.00	15.8%
TOTAL, FEDERAL REVENUE			7,668,538.00	7,668,538.00	0.00	8,878,395.00	1,209,857.00	15.8%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	20,592.00	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	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	2,474,551.00	2,474,551.00	866,023.00	2,474,551.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,474,551.00	2,474,551.00	886,615.00	2,474,551.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	37,572.00	37,572.00	28,634.66	128,680.00	91,108.00	242.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(16,315.00)	(16,315.00)	231,247.00	231,247.00	247,562.00	-1,517.4%
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			21,257.00	21,257.00	259,881.66	359,927.00	338,670.00	1,593.2%
TOTAL, REVENUES			51,148,029.00	51,148,029.00	2,457,675.12	52,849,579.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	9,162,768.00	9,162,768.00	1,879,937.72	12,139,178.00	(2,976,410.00)	-32.5%
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	39,517,475.00	39,517,475.00	1,525,951.85	39,630,560.00	(113,085.00)	-0.3%
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%
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	33,419.00	33,419.00	13,979.18	35,189.00	(1,770.00)	-5.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			48,713,662.00	48,713,662.00	3,419,868.75	51,804,927.00	(3,091,265.00)	-6.3%
TOTAL, EXPENDITURES			48,713,662.00	48,713,662.00	3,419,868.75	51,804,927.00		

Resource	Description	2022-23 Projected Totals
6500	Special Education	10,111,722.00
6546	Mental Health-Related Services	3,291,666.00
Total, Restricted Balance		13,403,388.00

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	37,572,544.00	37,572,544.00	29,188,605.20	23,508,451.00	(14,064,093.00)	-37.4%
3) Other State Revenue		8300-8599	38,420,740.00	38,420,740.00	24,498,772.91	20,453,942.00	(17,966,798.00)	-46.8%
4) Other Local Revenue		8600-8799	84,002.00	84,002.00	252,345.09	353,857.00	269,855.00	321.2%
5) TOTAL, REVENUES			76,077,286.00	76,077,286.00	53,939,723.20	44,316,250.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	152,586.00	152,586.00	51,560.68	197,916.00	(45,330.00)	-29.7%
2) Classified Salaries		2000-2999	3,633,452.00	3,633,452.00	809,334.98	3,418,506.00	214,946.00	5.9%
3) Employee Benefits		3000-3999	2,252,501.00	2,252,501.00	519,690.52	2,089,321.00	163,180.00	7.2%
4) Books and Supplies		4000-4999	667,816.00	667,816.00	24,211.40	728,110.00	(60,294.00)	-9.0%
5) Services and Other Operating Expenditures		5000-5999	63,692,043.00	63,692,043.00	8,677,340.48	33,958,342.00	29,733,701.00	46.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	500,000.00	(500,000.00)	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	6,594,017.00	6,594,017.00	320,262.78	3,751,980.00	2,842,037.00	43.1%
9) TOTAL, EXPENDITURES			76,992,415.00	76,992,415.00	10,402,400.84	44,644,175.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(915,129.00)	(915,129.00)	43,537,322.36	(327,925.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	907,361.00	907,361.00	0.00	498,962.00	(408,399.00)	-45.0%
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			907,361.00	907,361.00	0.00	498,962.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,768.00)	(7,768.00)	43,537,322.36	171,037.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,768.00	7,768.00		(171,037.00)	(178,805.00)	-2,301.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,768.00	7,768.00		(171,037.00)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,768.00	7,768.00		(171,037.00)		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	37,572,544.00	37,572,544.00	29,188,605.20	23,508,451.00	(14,064,093.00)	-37.4%
TOTAL, FEDERAL REVENUE			37,572,544.00	37,572,544.00	29,188,605.20	23,508,451.00	(14,064,093.00)	-37.4%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	38,420,740.00	38,420,740.00	24,498,772.91	20,453,942.00	(17,966,798.00)	-46.8%
TOTAL, OTHER STATE REVENUE			38,420,740.00	38,420,740.00	24,498,772.91	20,453,942.00	(17,966,798.00)	-46.8%
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	85,520.00	85,520.00	81,308.57	182,820.00	97,300.00	113.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(7,768.00)	(7,768.00)	171,036.52	171,037.00	178,805.00	-2,301.8%
Fees and Contracts								
Child Development Parent Fees		8673	6,250.00	6,250.00	0.00	0.00	(6,250.00)	-100.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			84,002.00	84,002.00	252,345.09	353,857.00	269,855.00	321.2%
TOTAL, REVENUES			76,077,286.00	76,077,286.00	53,939,723.20	44,316,250.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	152,526.00	152,526.00	51,560.68	197,916.00	(45,390.00)	-29.8%
Other Certificated Salaries		1900	60.00	60.00	0.00	0.00	60.00	100.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CERTIFICATED SALARIES			152,586.00	152,586.00	51,560.68	197,916.00	(45,330.00)	-29.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,680,013.00	1,680,013.00	319,154.38	1,317,295.00	362,718.00	21.6%
Clerical, Technical and Office Salaries		2400	1,943,783.00	1,943,783.00	489,263.60	2,091,184.00	(147,401.00)	-7.6%
Other Classified Salaries		2900	9,656.00	9,656.00	917.00	10,027.00	(371.00)	-3.8%
TOTAL, CLASSIFIED SALARIES			3,633,452.00	3,633,452.00	809,334.98	3,418,506.00	214,946.00	5.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	49,002.00	49,002.00	0.00	37,699.00	11,303.00	23.1%
PERS		3201-3202	939,349.00	939,349.00	207,972.91	963,831.00	(24,482.00)	-2.6%
OASDI/Medicare/Alternative		3301-3302	55,691.00	55,691.00	13,093.72	58,492.00	(2,801.00)	-5.0%
Health and Welfare Benefits		3401-3402	1,101,692.00	1,101,692.00	273,290.00	913,713.00	187,979.00	17.1%
Unemployment Insurance		3501-3502	18,929.00	18,929.00	4,278.46	19,208.00	(279.00)	-1.5%
Workers' Compensation		3601-3602	81,401.00	81,401.00	18,939.04	85,200.00	(3,799.00)	-4.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,437.00	6,437.00	2,116.39	11,178.00	(4,741.00)	-73.7%
TOTAL, EMPLOYEE BENEFITS			2,252,501.00	2,252,501.00	519,690.52	2,089,321.00	163,180.00	7.2%
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	2,217.00	2,217.00	0.00	0.00	2,217.00	100.0%
Materials and Supplies		4300	665,599.00	665,599.00	24,211.40	728,110.00	(62,511.00)	-9.4%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			667,816.00	667,816.00	24,211.40	728,110.00	(60,294.00)	-9.0%
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	11,768.00	11,768.00	8,306.35	26,430.00	(14,662.00)	-124.6%
Dues and Memberships		5300	800.00	800.00	675.00	1,600.00	(800.00)	-100.0%
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	54,800.00	54,800.00	0.00	74,800.00	(20,000.00)	-36.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(35,457.00)	(35,457.00)	6,798.24	54,795.00	(90,252.00)	254.5%
Professional/Consulting Services and Operating Expenditures		5800	63,657,755.00	63,657,755.00	8,661,218.80	33,798,365.00	29,859,390.00	46.9%
Communications		5900	2,377.00	2,377.00	342.09	2,352.00	25.00	1.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			63,692,043.00	63,692,043.00	8,677,340.48	33,958,342.00	29,733,701.00	46.7%
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	0.00	500,000.00	(500,000.00)	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)
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	500,000.00	(500,000.00)	New
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	6,594,017.00	6,594,017.00	320,262.78	3,751,980.00	2,842,037.00	43.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,594,017.00	6,594,017.00	320,262.78	3,751,980.00	2,842,037.00	43.1%
TOTAL, EXPENDITURES			76,992,415.00	76,992,415.00	10,402,400.84	44,644,175.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	907,361.00	907,361.00	0.00	498,962.00	(408,399.00)	-45.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			907,361.00	907,361.00	0.00	498,962.00	(408,399.00)	-45.0%
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)			907,361.00	907,361.00	0.00	498,962.00		

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	1,022,520.00	1,022,520.00	0.00	1,022,520.00	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	70,440.00	70,440.00	585,338.40	886,345.00	815,905.00	1,158.3%
5) TOTAL, REVENUES			1,092,960.00	1,092,960.00	585,338.40	1,908,865.00		
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	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,107,000.00	2,107,000.00	350,713.00	2,087,000.00	20,000.00	0.9%
6) Capital Outlay		6000-6999	3,400,000.00	3,400,000.00	502,288.25	3,420,000.00	(20,000.00)	-0.6%
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			5,517,000.00	5,517,000.00	853,001.25	5,517,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,424,040.00)	(4,424,040.00)	(267,662.85)	(3,608,135.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	980,735.00	980,735.00	0.00	980,735.00	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			980,735.00	980,735.00	0.00	980,735.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,443,305.00)	(3,443,305.00)	(267,662.85)	(2,627,400.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31,360,162.00	31,360,162.00		32,038,994.00	678,832.00	2.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,360,162.00	31,360,162.00		32,038,994.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,360,162.00	31,360,162.00		32,038,994.00		
2) Ending Balance, June 30 (E + F1e)			27,916,857.00	27,916,857.00		29,411,594.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	21,495,979.00	21,495,979.00		22,629,298.00		
d) Assigned								
Other Assignments		9780	6,420,878.00	6,420,878.00		6,782,296.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	1,022,520.00	1,022,520.00	0.00	1,022,520.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			1,022,520.00	1,022,520.00	0.00	1,022,520.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	130,398.00	130,398.00	81,232.40	382,239.00	251,841.00	193.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(59,958.00)	(59,958.00)	504,106.00	504,106.00	564,064.00	-940.8%
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			70,440.00	70,440.00	585,338.40	886,345.00	815,905.00	1,158.3%
TOTAL, REVENUES			1,092,960.00	1,092,960.00	585,338.40	1,908,865.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,681,000.00	1,681,000.00	330,000.00	1,641,000.00	40,000.00	2.4%
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	426,000.00	426,000.00	20,713.00	446,000.00	(20,000.00)	-4.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,107,000.00	2,107,000.00	350,713.00	2,087,000.00	20,000.00	0.9%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,400,000.00	3,400,000.00	502,288.25	3,420,000.00	(20,000.00)	-0.6%
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			3,400,000.00	3,400,000.00	502,288.25	3,420,000.00	(20,000.00)	-0.6%
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%
TOTAL, EXPENDITURES			5,517,000.00	5,517,000.00	853,001.25	5,517,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			980,735.00	980,735.00	0.00	980,735.00	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 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%

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)
(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)			980,735.00	980,735.00	0.00	980,735.00		

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	57,969.00	57,969.00	485,411.29	738,005.00	680,036.00	1,173.1%
5) TOTAL, REVENUES			57,969.00	57,969.00	485,411.29	738,005.00		
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)			57,969.00	57,969.00	485,411.29	738,005.00		
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)			57,969.00	57,969.00	485,411.29	738,005.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	26,246,718.00	26,246,718.00		25,791,157.00	(455,561.00)	-1.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,246,718.00	26,246,718.00		25,791,157.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,246,718.00	26,246,718.00		25,791,157.00		
2) Ending Balance, June 30 (E + F1e)			26,304,687.00	26,304,687.00		26,529,162.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,274,297.00	4,274,297.00		4,274,297.00		
GASB 45 ARC	0000	9780		*4,274,297.00*				
GASB 45 ARC	0000	9780	*4,274,297.00*					
GASB 45 ARC	0000	9780				*4,274,297.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	22,030,390.00	22,030,390.00		22,254,865.00		
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	110,434.00	110,434.00	67,677.29	320,271.00	209,837.00	190.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(52,465.00)	(52,465.00)	417,734.00	417,734.00	470,199.00	-896.2%
TOTAL, OTHER LOCAL REVENUE			57,969.00	57,969.00	485,411.29	738,005.00	680,036.00	1,173.1%
TOTAL, REVENUES			57,969.00	57,969.00	485,411.29	738,005.00		
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	(7,632.00)	(7,632.00)	21,494.04	27,372.00	35,004.00	-458.6%
5) TOTAL, REVENUES			(7,632.00)	(7,632.00)	21,494.04	27,372.00		
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	6,222.03	29,542.00	(29,542.00)	New
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	3,607.00	3,607.00	161,233.72	355,450.00	(351,843.00)	-9,754.4%
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			3,607.00	3,607.00	167,455.75	384,992.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,239.00)	(11,239.00)	(145,961.71)	(357,620.00)		
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)			(11,239.00)	(11,239.00)	(145,961.71)	(357,620.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,239.00	11,239.00		357,620.00	346,381.00	3,082.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,239.00	11,239.00		357,620.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,239.00	11,239.00		357,620.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,607.00	3,607.00	1,929.04	7,807.00	4,200.00	116.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(11,239.00)	(11,239.00)	19,565.00	19,565.00	30,804.00	-274.1%
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			(7,632.00)	(7,632.00)	21,494.04	27,372.00	35,004.00	-458.6%
TOTAL, REVENUES			(7,632.00)	(7,632.00)	21,494.04	27,372.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Materials and Supplies		4300	0.00	0.00	6,222.03	24,842.00	(24,842.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	4,700.00	(4,700.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	6,222.03	29,542.00	(29,542.00)	New
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	3,607.00	3,607.00	38,277.01	120,029.00	(116,422.00)	-3,227.7%
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	328.00	19,354.00	(19,354.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	122,628.71	216,067.00	(216,067.00)	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			3,607.00	3,607.00	161,233.72	355,450.00	(351,843.00)	-9,754.4%
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			3,607.00	3,607.00	167,455.75	384,992.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								

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

Resource	Description	2022-23 Projected Totals
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	2,421,535.00	2,421,535.00	515,571.08	2,475,690.00	54,155.00	2.2%
5) TOTAL, REVENUES			2,421,535.00	2,421,535.00	515,571.08	2,475,690.00		
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	7,200.00	7,200.00	2,621.17	40,200.00	(33,000.00)	-458.3%
5) Services and Other Operating Expenditures		5000-5999	922,715.00	922,715.00	195,324.95	948,820.00	(26,105.00)	-2.8%
6) Capital Outlay		6000-6999	355,000.00	355,000.00	0.00	355,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,284,915.00	1,284,915.00	197,946.12	1,344,020.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,136,620.00	1,136,620.00	317,624.96	1,131,670.00		
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	1,374,666.00	1,374,666.00	0.00	1,374,666.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,374,666.00)	(1,374,666.00)	0.00	(1,374,666.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(238,046.00)	(238,046.00)	317,624.96	(242,996.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,127,101.00	2,127,101.00		2,648,709.00	521,608.00	24.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,127,101.00	2,127,101.00		2,648,709.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,127,101.00	2,127,101.00		2,648,709.00		
2) Ending Balance, June 30 (E + F1e)			1,889,055.00	1,889,055.00		2,405,713.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,889,055.00	1,889,055.00		2,405,713.00		
Esplanade Operational	0000	9780		*1,889,055.00*				
Esplanade Operational	0000	9780	*1,889,055.00*					
Esplanade Operational	0000	9780				*2,405,713.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,386,873.00	2,386,873.00	481,452.30	2,400,000.00	13,127.00	0.5%
Interest		8660	8,235.00	8,235.00	4,851.82	23,798.00	15,563.00	189.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,573.00)	(2,573.00)	26,892.00	26,892.00	29,465.00	-1,145.2%
Other Local Revenue								
All Other Local Revenue		8699	29,000.00	29,000.00	2,374.96	25,000.00	(4,000.00)	-13.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,421,535.00	2,421,535.00	515,571.08	2,475,690.00	54,155.00	2.2%
TOTAL, REVENUES			2,421,535.00	2,421,535.00	515,571.08	2,475,690.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	7,200.00	7,200.00	2,621.17	40,200.00	(33,000.00)	-458.3%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,200.00	7,200.00	2,621.17	40,200.00	(33,000.00)	-458.3%
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	237,500.00	237,500.00	75,726.61	237,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	336,500.00	336,500.00	49,717.39	348,500.00	(12,000.00)	-3.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	348,715.00	348,715.00	69,880.95	362,820.00	(14,105.00)	-4.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			922,715.00	922,715.00	195,324.95	948,820.00	(26,105.00)	-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	355,000.00	355,000.00	0.00	355,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			355,000.00	355,000.00	0.00	355,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,284,915.00	1,284,915.00	197,946.12	1,344,020.00		

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)
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	1,374,666.00	1,374,666.00	0.00	1,374,666.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,374,666.00	1,374,666.00	0.00	1,374,666.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,374,666.00)	(1,374,666.00)	0.00	(1,374,666.00)		

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	1,312.00	1,312.00	11,969.08	18,229.00	16,917.00	1,289.4%
5) TOTAL, REVENUES			1,312.00	1,312.00	11,969.08	18,229.00		
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	1,374,666.00	1,374,666.00	0.00	1,374,666.00	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			1,374,666.00	1,374,666.00	0.00	1,374,666.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,373,354.00)	(1,373,354.00)	11,969.08	(1,356,437.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,374,666.00	1,374,666.00	0.00	1,374,666.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,374,666.00	1,374,666.00	0.00	1,374,666.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,312.00	1,312.00	11,969.08	18,229.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,260,632.00	1,260,632.00		1,249,383.00	(11,249.00)	-0.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,260,632.00	1,260,632.00		1,249,383.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,260,632.00	1,260,632.00		1,249,383.00		
2) Ending Balance, June 30 (E + F1e)			1,261,944.00	1,261,944.00		1,267,612.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,261,944.00	1,261,944.00		1,267,612.00		
Esplanade Debt Service	0000	9780		*1,261,944.00*				
Esplanade Debt Service	0000	9780	*1,261,944.00*					
Esplanade Debt Service	0000	9780				*1,267,612.00*		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	2,604.00	2,604.00	1,687.08	7,947.00	5,343.00	205.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,292.00)	(1,292.00)	10,282.00	10,282.00	11,574.00	-895.8%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,312.00	1,312.00	11,969.08	18,229.00	16,917.00	1,289.4%
TOTAL, REVENUES			1,312.00	1,312.00	11,969.08	18,229.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	244,666.00	244,666.00	0.00	244,666.00	0.00	0.0%
Other Debt Service - Principal		7439	1,130,000.00	1,130,000.00	0.00	1,130,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,374,666.00	1,374,666.00	0.00	1,374,666.00	0.00	0.0%
TOTAL, EXPENDITURES			1,374,666.00	1,374,666.00	0.00	1,374,666.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	1,374,666.00	1,374,666.00	0.00	1,374,666.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,374,666.00	1,374,666.00	0.00	1,374,666.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%

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)
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,374,666.00	1,374,666.00	0.00	1,374,666.00		

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	2,042,102.00	2,042,102.00	415,339.44	1,998,689.00	(43,413.00)	-2.1%
5) TOTAL, REVENUES			2,042,102.00	2,042,102.00	415,339.44	1,998,689.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,290,000.00	1,290,000.00	(48,624.40)	1,401,630.00	(111,630.00)	-8.7%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	89,000.00	89,000.00	12,365.65	90,000.00	(1,000.00)	-1.1%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,379,000.00	1,379,000.00	(36,258.75)	1,491,630.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			663,102.00	663,102.00	451,598.19	507,059.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			663,102.00	663,102.00	451,598.19	507,059.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	7,288,154.00	7,288,154.00		6,782,304.00	(505,850.00)	-6.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			7,288,154.00	7,288,154.00		6,782,304.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,288,154.00	7,288,154.00		6,782,304.00		
2) Ending Net Position, June 30 (E + F1e)			7,951,256.00	7,951,256.00		7,289,363.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	7,951,256.00	7,951,256.00		7,289,363.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	29,402.00	29,402.00	18,295.54	86,492.00	57,090.00	194.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(13,500.00)	(13,500.00)	112,197.00	112,197.00	125,697.00	-931.1%
Fees and Contracts								
In-District Premiums/Contributions		8674	2,026,200.00	2,026,200.00	284,846.90	1,800,000.00	(226,200.00)	-11.2%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,042,102.00	2,042,102.00	415,339.44	1,998,689.00	(43,413.00)	-2.1%
TOTAL, REVENUES			2,042,102.00	2,042,102.00	415,339.44	1,998,689.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,290,000.00	1,290,000.00	(48,624.40)	1,401,630.00	(111,630.00)	-8.7%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,290,000.00	1,290,000.00	(48,624.40)	1,401,630.00	(111,630.00)	-8.7%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	89,000.00	89,000.00	12,365.65	90,000.00	(1,000.00)	-1.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			89,000.00	89,000.00	12,365.65	90,000.00	(1,000.00)	-1.1%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			1,379,000.00	1,379,000.00	(36,258.75)	1,491,630.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.00	0.00		

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

Orange County Department of Education
List of Grants
FISCAL YEAR 2022-23

GRANT TITLE	AMOUNT	SOURCE	Funding Source	Purpose of Funds	Who receives the funding?
Career Technical Education Incentive (CTEIG)	$ 1,274,991	State	State of California	Collaborate with industry partners to create meaningful Work Based Learning opportunities for students, the Coordinator works with OCDE's Career Education Office and administrators to manage the CTE Incentive.	OCDE staff to support initiatives
Grand Total	**$ 1,274,991**				

Orange County Department of Education
List of Entitlements
FISCAL YEAR 2022-23

ENTITLEMENT TITLE	AMOUNT	SOURCE	Funding Source	Purpose of Funds	Who receives the funding?
AB602 Special Education (Apportionment/Low Incidence/Out of Home Care)	$ 41,136,706	State	State of California	To provide services to students age 3-22 with disabilities according to their IEP.	Funds are distributed to districts in the North Orange County SELPA per the Local Plan
A-G Completion Improvement Access	$ 103,529	State	State Of California	To provide additional supports to help increase the number of California high school pupils, particularly unduplicated pupils, who graduate high school meeting the A–G subject matter requirements for admission to the University of California and the California State University.	OCDE programs
A-G Completion Improvement Access/CCPA	$ 18,750	State	State Of California	To provide additional supports to help increase the number of California high school pupils, particularly unduplicated pupils, who graduate high school meeting the A–G subject matter requirements for admission to the University of California and the California State University.	Funds are used for CCPA Schools
A-G Completion Improvement Mitigation Loss/CCPA	$ 18,750	State	State Of California	To provide funding to allow pupils who receive a grade of "D," "F," or "Fail" in an A–G approved course to retake those A–G courses.	Funds are used for CCPA Schools
A-G Completion Improvement Mitigation Loss	$ 38,813	State	State Of California	To provide funding to allow pupils who receive a grade of "D," "F," or "Fail" in an A–G approved course to retake those A–G courses.	OCDE programs
American Rescue Plan: Homeless I Program	$ 817,973	Federal	US Department of Education	Authorized in section 2001(b)(q) of the American Rescue Plan Act of 2021. ARP-Homeless Children and Youth funds includes ARP Homeless I Program, supplements the Education for Homeless Children and Youth (EHCY cc3602). Uses of funds may include expenses that are reasonable and necessary to facilitate the identification, enrollment, retention, and educational success of homeless children.	Staff to provide services , such as creating sustainability, systems, and support for Orange County LEA's, Families, Students and Community. Partners with Stand Up for Kids serving needs/gap to support at-risk and homeless youth who are enrolled, or eligible for enrollment, in Orange County schools. Focus on unaccompanied minors, and youth 16-19 services to mentoring, case management, self-Sufficiency and housing resources/ Students to be referred by homeless liaisons in five geographic areas.

American Rescue Plan: Homeless II Children and Youth II	$	52,011	Federal	US Department of Education	Funding provided pursuant to the American Rescue Plan of 2021 (ARP Act) signed into law on March 11, 2021 to address the ongoing impact of the COVID-19 pandemic on students experiencing homelessness. ARP-HCY II funds are to help local educational agencies (LEAs) identify homeless children and youth, provide wraparound services that address the multiple effects of the COVID-19 pandemic on homeless children and youth, and ensure that homeless children and youth are able to attend school and participate fully in school activities.	Homeless children & youth These funds are part of a consortium. There are 6 CCPA Schools besides OCDE who will receive funds. Sites receiving less than $5,000 in allocation of funds have been made to be part of a consortium with the County Offices who will pass-thru the dollars to the 6 identified Charter Schools from the CDE website by contract. OCDE's total allocation is $111,923 of which $101,742 is allocated to OCDE and $10,181 is allocated to 6 charter schools.
Art Music & Instructional Materials Discretionary ACCESS	$	2,474,153	State	State Of California	To provide funding to support arts and music education programs.	ACCESS programs
Art Music & Instructional Materials Discretionary Sp Ed	$	213,531	State	State Of California	To provide funding to support arts and music education programs.	Funds are used for Special Ed
Art Music & Instructional Materials Discretionary CCPA	$	97,840	State	State Of California	To provide funding to support arts and music education programs.	CCPA Schools
California Community School Program Planning (CCSPP)	$	180,000	State	State Of California	To provide funding to support local educational agencies in the development of a community school implementation plan.	Funds are used for Principal and Administrators time spent towards working on this plan
CALWORKS Stage II Federal, F2AP	$	1,910,260	Federal	California Department of Social Services	To provide funding to childcare providers for low-income families.	Pay to childcare providers
CALWORKS Stage II State, G2AP	$	3,158,027	State	California Department of Social Services	To provide funding to childcare providers for low-income families.	Pay to childcare providers
CALWORKS Stage III Federal, F3TO	$	1,792,203	Federal	California Department of Social Services	To provide funding to childcare providers for low-income families.	Pay to childcare providers
CALWORKS Stage III State, G3TO	$	1,466,102	State	California Department of Social Services	To provide funding to childcare providers for low-income families.	Pay to childcare providers

B 131

Classified School Employee	$	2,880,000	State	State of California	To provide tuition reimbursement for Classified employees who are in a teacher credentialing program.	Reimbursement to approved classified employees in Orange County Schools
Commission on Teacher Credentialing (on-going)	$	19,154	State	State of California	OCDE receives allocation based on the tracking and reporting on the number of OC teachers who are taking courses to be credentialed or certified.	Staff salaries and benefits
Dispute Resolution	$	17,777	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide funding for Dispute Resolution for students/families with special needs.	Funds training for NOC SELPA Special Education administrators
Educator Effectiveness Block	$	506,412	State	California Department of Education	One-time funding provided to COEs to provide professional learning for teachers, administrators, paraprofessionals, and classified staff to promote educator equity, quality, and effectiveness.	Certificated teachers, administrators, paraprofessional educators and certification staff to support OCDE Schools.
Educator Effectiveness CCPA Block	$	12,995	State	California Department of Education	One-time funding provided to charter schools to provide professional learning for teachers, administrators, paraprofessionals, and classified staff to promote educator equity, quality, and effectiveness.	Certificated teachers, administrators, paraprofessional educators and certification staff to support CCPA.
EIR Education Innovation & Research	$	1,138,602	Federal	US Department of Education	To develop an ecosystem of supports promoting equity and inclusion in computer science for high school young women and Latino students.	OCDE STEM runs the program and provides services to schools.
Elementary & Secondary School Relief fund (ESSER II)	$	4,604,961	Federal	California Department of Education	As part of a learning recovery program, funds are to be used for supplemental instruction and support.	OCDE programs
Elementary & Secondary School Relief fund (ESSER II)	$	25,991	Federal	California Department of Education	As part of a learning recovery program, funds are to be used for supplemental instruction and support.	CCPA Schools
ELO Paraprofessional Training	$	216,752	State	California Department of Education	To extend instructional learning time, accelerating progress to close learning gaps, integrated pupil supports, community learning hubs, supports for credit deficient pupils, additional academic services, and training for school staff.	OCDE programs

B 132

Every Student Succeeds Act Comprehensive Support and Improvement County Office	$ 508,126	Federal	US Department of Education Office of Elementary and Secondary Education & State of California	To provide funding for County Offices to provide services to districts who have 2 consecutive years in differentiated assistance.	Funds are used for OCDE staff salaries to provide services.
Every Student Succeeds Act Comprehensive Support and Improvement LEA (CSI LEA)	$ 94,559	Federal	US Department of Education Office of Elementary and Secondary Education & State of California	To provide funding for OCDE schools identified as requiring support consistent with the California State Plan for the Every Student Succeeds Act.	Funds are used for ACCESS Schools professional learning
Federal Alternative Payment Program, Coronavirus Response and Relief Supplemental Appropriations (CAPP CRRSA)	$ 3,083,250	Federal	California Department of Social Services	To provide funding for childcare and development programs in Orange County	Pay to childcare providers
Federal Mental Health	$ 505,318	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide funding for students with IEP's that need Mental Health Services.	Distributed to NOC SELPA according to the SELPA Plan
Federal Preschool	$ 198,242	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide services to children age 3-5 years of age with disabilities.	Distributed to elementary districts within the NOC SELPA
Foster Youth Direct Services (AB 130)	$ 572,753	State	California Department of Education	To provide direct services to foster youth, including but not limited to: tutoring, mentoring, counseling, and direct interventions addressing reengagement, learning recovery, educational case management or advocacy, postsecondary preparation and matriculation, and the social and emotional needs of pupils in foster care enrolled in kindergarten or grades one to twelve, inclusive.	Foster Youth students
Foster Youth Services	$ 1,122,961	State	State of California	To provide countywide coordination services for foster youth services.	Provides salaries and benefits for OCDE staff that collaborate with Social Services and County Courts
GEER II CRRSA Act	$ 7,066	Federal	California Department of Education	As part of a learning recovery program, funds are to be used for supplemental instruction and support.	Funds are used for CCPA Schools

B 133

General Alternative Payment Program	$ 11,545,205	State	California Department of Social Services	To provide funding to childcare providers for low-income families.	Pay to childcare providers
IDEA Local Assistance Part B	$ 7,983,184	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide Federal funding to provide services for students 3-22 that have disabilities.	Funds are distributed to districts in the NOC SELPA based on count of students with disabilities
IDEA Local Assistance Part B-Parentally Placed ISP	$ 28,919	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide Federal funding to provide services for students 3-22 that have disabilities.	These funds are set aside for students who are in private schools within the NOC SELPA
IDEA/ARP Local Assistance	$ 97,905	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide Federal funding to provide services for students 3-22 that have disabilities.	These funds are set aside for students who are in private schools within the NOC SELPA
In Person Instruction (IPI)	$ 1,793,520	State	California Department of Education	For consistent purpose with providing in-person instruction for any pupil participating in in-person instruction, including, but not limited to, COVID-19 testing, cleaning and disinfection, personal protective equipment, ventilation and other school site upgrades necessary for health and safety, salaries for certificated or classified employees providing in-person instruction or services, and social and mental health support services provided in conjunction with in-person instruction.	OCDE programs
Inclusive Early Education Expansion Program (IEEEP)	$ 610,605	State	California Department of Education	To provide individualized and necessary supports to enable children with disabilities to meet high expectation within the ELC settings.	Knott and Mann Elementary Schools (Centralia School Districts)

B 134

K16 Collaborative Program	$	7,252,000	State	California Department of General Service	OCDE will lead a collaborative of K-12 and college/university partners to successfully develop and implement articulated occupational pathways.	OCDE staff and Anaheim Union, Fullerton Joint, Huntington Beach Union, Brea Olinda Unified, Capistrano Unified, GGUSD, Irvine Unified, Laguna Beach, Los Alamitos, Newport-Mesa, OUSD, PYLUSD, SVUSD, SAUSD, TUSD, 3 Regional ROPs, Colleges: Coastline, Cypress, Fullerton, GWC, Orange Coast, Saddleback, Santa Ana, Santiago, Irvine Valley, CSUF and UCI
Learning Communities for School Success Program: Cohort 5	$	38,925	State	California Department of Education	To provide funds to combat chronic absenteeism among the student populations for ACCESS and Special Education	OCDE Schools
Learning Recovery Emergency	$	5,959,273	State	State Of California	Funding provided for learning recovery initiatives through the 2027-28 school year that, at minimum, support academic learning recovery, and staff and pupil social and emotional well-being.	OCDE programs
Learning Recovery Emergency CCPA	$	333,487	State	State Of California	Funding provided for learning recovery initiatives through the 2027-28 school year that, at minimum, support academic learning recovery, and staff and pupil social and emotional well-being.	Funds are used for CCPA Schools
Local Planning Council (Federal = $72,623, State = $10,077)	$	82,700	State & Federal	Early Education Division	To provide funds to coordinate child care needs within Orange County.	Funds are used for OCDE staff salaries and benefits
Lottery Funding	$	921,325	State	State of California	Both unrestricted and restricted funds from state lottery based on OCDE student program attendance.	Unrestricted funds are held for one-time expenditures and restricted funds are for instructional materials for student programs
Mandated Costs	$	900,404	State	State of California	To provide funding for services that are state mandates.	This is funding that is used for one-time expenditures for instructional purposes decided by Superintendent

Mckinney-Vento	$	265,458	Federal	US Department of Education Office of Elementary and Secondary Education	To provide funds for any schools within Orange County that needs assistance under the McKinney-Vento Homeless Education Assistance Act.	Staff to provide services , such as professional development and technical assistance to all local homeless liaisons from districts. Partners with Homeless Outreach Promoting Educational Success (HOPE) Collaborative is a partnership between the OCDE and County of Orange Homeless Prevention, Orange County School districts, community-based organizations, faith-based community, law enforcement, and shelter and housing service providers. provides in-kind services and bus passes
Model Curriculum	$	390,900	State	California Department of Education	Collaborate with other COEs to develop history-science and cultural curriculum and carry out an extensive statewide process of educator and community outreach.	OCDE staff and Santa Clara COE, University of Berkeley, University of Irvine, Riverside COE, San Bernardino COE, Los Angeles COE
Multi-Tiered Support System (MTSS)	$	18,600,000	State	State of California	Developing an evidence-based curriculum for schools to enhance the ability of educators to utilize strategies that are culturally relevant, responsive and appropriate for understanding and addressing classroom/school behaviors that undermine or disrupt the learning environment. Prepare, pilot and implement the program.	Butte and Regional County Coordinators, Scholars and educators. Pilot Program includes sub agreements to Center Joint USD, Fort Bragg, Madera USD, Moronga USD, Oroville USD, Pittsburg USD and Pomona US. The Coaching Team includes sub agreements to Butte COE, Contra Costa COE, Madera COE, Mendocino COE, Los Angeles COE, Sacramento COE, and San Bernardino COE.
Orange County School Threat Assessment & Response-STOP Act	$	311,782	Federal	Department of Justice	Develop and implement threat assessment and/or intervention teams and/or operate technology solutions such as anonymous reporting systems for threats of school violence, including mobile telephone applications, hotlines, and websites. Threat assessment and/or intervention teams must coordinate with law enforcement agencies and school personnel.	Districts, School Staff, Teachers, Administrators

B 136

Part C, Early Education (Federal Revenue)	$ 401,107	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide coordinated services for preschool age children.	Pays for coordinated service for infant to preschool age students with disabilities and remainder is pass thru to elementary districts in the NOC SELPA
Part C, Early Education (State Revenue)	$ 155,863	State	State of California	To provide coordinated services for preschool age children.	Pays for coordinated service for infant to preschool age students with disabilities and remainder is pass thru to elementary districts in the NOC SELPA
Perkins Innovation and Modernization	$ 47,427	Federal	US Department of Education	To provide funds for career technical programs.	Pays for staffing to provide STEM-based, hands-on experience related to maker-centered learning through esports-themed curricular
Preschool Development - Renewal	$ 170,549	State & Federal	US Department of Health and Human Services Administration for Children and Families	To provide funding to collaborate with the QCC on implementing the PDG-R strategies and outcomes within the QCC context.	To increase the support and capacity for family, friend and neighbor (FFN) care providers, family child care (FCC) providers, and home-visiting (HV) providers to provide quality care for underserved populations, particularly infants and toddlers and low-income children and families living in rural and isolated communities and/or experiencing trauma stemming from homelessness, disasters, or other sources.
Preschool Staff Development	$ 2,573	Federal	US Department of Education Office of Special Education and Rehabilitative Services	To provide funds for Professional development for teachers and administrators for preschool students with disabilities.	Funds are distributed to NOC SELPA for training opportunities for participating districts
Quality Counts California Quality Rating & Improvement System (QCC QRIS) - 22/23	$ 555,677	Federal	US Department of Health and Human Services Administration for Children and Families	Quality Start OC provides professional learning opportunities to teachers (coaching for administrators and teachers). Services include program validations, assessments and rating, technical assistance, community to practices.	Staff to provide coaching for administrators and teachers (open to all OC early educators). Private programs (non-state funded programs)

B 137

Quality Rating Information System (CSPP QRIS) - 22/23	$	2,920,486	State	State of California	To support Early Learning Child Development contracted early learning and care programs and increase the number of low income children in high quality state preschool and early migrant programs.	Reimburses for certification trainings and professional development to preschool teachers
Science, Technology, Engineering, Arts, and Mathematics (STEAM)	$	105,000	State & Federal	US Department of Health and Human Services Administration for Children and Families & State of California	STEM Hub will identify the skills needed to ensure capacity building which will include, facilitation, trainer and coaching skills, knowledge of Next Generation Science Standards.	OCDE staff salaries and benefits
State Mental Health	$	2,902,535	State	State of California	Funds for mental health services specifically for students with disabilities and incorporated into their IEP.	Most funds are pass thru to the NOC SELPA some funds are expended for students in ACCESS and Special Schools
Systems of Support for Expanded Learning	$	264,200	State & Federal	US Department of Education Office of Elementary and Secondary Education & State of California	Provides technical assistance to all After School Education and Safety, 21st Century Community learning Centers.	Salaries and Benefits for OCDE staff
Title I Part A	$	3,336,780	Federal	US Department of Education Office of Elementary and Secondary Education	Serving students between ages 5-17 in group homes, homeless youth population.	Provide tutors, books and supplies to students in ACCESS to help low - achieving students in high poverty schools
Title I, Part D, Delinquent	$	1,313,857	Federal	US Department of Education Office of Elementary and Secondary Education	Serving students who are neglected, delinquent or at-risk between the ages of 5-17 connected to Juvenile justice system.	Provide tutors to improve educational opportunities for students
Title II - Teacher Quality, Part A	$	158,010	Federal	US Department of Education Office of Elementary and Secondary Education	To increase academic achievement of all students by improving teacher and principal quality.	For professional development for teachers in ACCESS

Title III, Immigrant	$	2,471	Federal	US Department of Education Office of Elementary and Secondary Education	To ensure that English learners including immigrants meet attain English Language proficiency	Provides tutors for ACCESS students
Title III, LEP - Part A	$	58,076	Federal	US Department of Education Office of Elementary and Secondary Education	To ensure that English learners including immigrants meet attain English Language proficiency.	OCDE staff salaries and benefits
Title IV, Part A	$	217,983	Federal	US Department of Education Safe and Healthy Student	To ensure that English learners including immigrants meet attain English Language proficiency.	Transfer funds to Title III for staffing
Tobacco Use Prevention Education (TUPE)- Admin CTALF Prop 99	$	140,403	State	State of California	To provide leadership, training, administrative oversight, training, and technical assistance to LEAs for planning and implementing TUPE Programs.	Funding for OCDE staff and provide funding for participating districts for conference registrations, supplies and materials and instructional consultants
Tobacco Use Prevention Education (TUPE)- Admin. CTAT Prop 56	$	116,112	State	State of California	Goal is to continue to provide leadership, training, and technical assistance to school districts in planning and implementing TUPE Programs.	Funding for OCDE staff, printing of materials for workshops, instructional consultants, general supplies
Tobacco-Use Prevention Education Capacity Building Provider	$	2,225,165	State	State of California	To create statewide systems that build the capacity of Education in delivering high quality TUPE programming across California districts and schools. Deliverables include creating a statewide level collaborative of COE leaders, establishing regional professional learning networks, create online professional training opportunities and create a website for TUPE leaders to access resources.	Majority is sub-agreements to participating districts, OCDE staff share funding with Tulare County Office of Education

TUPE Use Prevention Education Tier 2	$ 2,069,267	State	State of California	The purpose of the TUPE program is to reduce youth tobacco use by helping young people make healthful tobacco-related decisions through tobacco-specific, research-validated educational instruction and activities that build knowledge as well as social skills and youth development assets. Collaboration with community-based tobacco control programs is an integral part of program planning. The school, parents, and the larger community must be involved in the program so that students will be aware of a cohesive effort and concern for their health and, consequently, their ability to succeed in school.	Serving Admin, teachers, and students in ACCESS, Santa Ana, Buena Park, Fountain Valley, Garden Grove, Huntington Beach City, Laguna Beach , Ocean View, Saddleback Valley, Tustin, and Westminster
Universal Pre- Kindergarten Planning & Implementation	$ 376,348	State	California Department of Education/ Office of Finance & Budget	Funds are to share resources and guidance for local education agencies and partners to use in preparations for the implementation of UPK in California	Educators, LEA's and partners, practitioners
Workforce Development	$ 2,046,978	State	California Department of Public Health	To establish, expand, training, and sustain a response-ready public health workforce at STLT levels.	Funding for County Offices to comply with existing and future guidance from the HHS Secretary regarding control of the spread of COVID-19
Workforce Pathways	$ 467,016	State & Federal	Early Education Division	Salary/Retention Incentive Program, providing staff retention and subsidized center based programs.	Funding for OCDE administration and teachers working with the Workforce Pathway program
Grand Total	**$ 146,163,042**				

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Orange County Department of Education
List of Contracts
FISCAL YEAR 2022-23

CONTRACT TITLE	AMOUNT	SOURCE	Funding Source	Purpose of Funds	Who receives the funding?
Alcohol, Drug Abuse Prevention Services (LYNK)	$ 600,000	Federal	County of Orange Health Care Agency	To educate at risk youth of the dangers of drug and alcohol use and its impact on behavioral health.	OCDE staff to provide trainings, general supplies
ACES Aware- Trauma Informed Network of Care	$ 119,632	Local	Aurrera Health Group	The Network of Care Implementation support communities that demonstrate a significant level of existing collaboration and coordination across Medi-Cal providers, community-based organizations, and social service agencies in responding to the identification of ACEs and toxic stress in primary care. The goal is to provide funds that will help ensure that the Trauma-Informed Network of Care is fully equipped to effectively prevent, treat, and heal toxic stress.	Health Care Providers, Community Based organizations
CalHope	$ 266,518	Local	Sacramento County Office of Education	To support OC school-based leadership teams to establish and integrate SEL in schools	OCDE staff to support and facilitate County CoP. 7 OC Districts will receive monies for implementation.
California Preschool Instructional Network (C.P.I.N.)	$ 358,000	Federal	Sacramento County Office of Education	Provide professional development and technical assistance to preschool teachers and administrators to ensure preschool children are ready for school.	San Diego COE 40%, OCDE 60%
CalWORKS Home Visitation Program	$ 156,000	Local	OC Children and Families Commission	Provide Early Learning support services for CalWORKs HVP participants with identified needs in order to promote health child development, school readiness, and family resilience. Provide outreach and engagement to families identified through referral sources.	CalWORKs eligible families
Comprehensive Literacy School Development	$ 525,889	Local	San Diego County COE, San Bernardino COE	To support an early childhood education program that promotes literacy-rich environments	Serve children from birth through grade twelve, with an emphasis on disadvantaged children, including children living in poverty, English learners, and children with disabilities.

District Support Professional Training	$	783,089	State	California Department of Education	SDP training program certifies those working with developmentally disabled adults through local regional centers.	OCDE staff and short term to provide services and training workshops
Educational Support or Dependent Youth	$	483,726	Federal	OC Social Services	Funds to be used for the educational support for the foster youth population throughout Orange County.	OCDE staff to provide services to foster youth
Educational Workforce Investment - (EWIG EL Roadmap - CABE)	$	140,777	Local	California Association for Bilingual Educators	Partnering with other Counties also contracting for a portion of these funds to work collaboratively in a mutual effort to build capacity among school leaders to implement the El Roadmap Policy including implementation of culturally and linguistically responsive practices, identify and emphasize high-quality models for professional development regarding the EL Roadmap Policy by providing coaching to Principals.	Administration, Teachers, COE
Friday Night Live	$	575,000	Federal	County of Orange Health Care Agency	Give advisor stipends to districts that are paid directly to each chapter advisor by their district office. Program provides Alcohol and Other Drug prevention services: actively recruit and support youth participation in prevention services provided; maintain documentation (record of procedures, copies of literature, descriptions of measures taken). OCFNLP staff provide assistance and support for chapter development and campaign/project/activity implementation.	Provide services for participating districts. Chapters (students & advisors), Districts that FNL serve: 1. AUHSD 2. BOUSD 3. BPSD 4. CUSD 5. FJUHSD 6. FSD 7. GGUSD 8. HBUHSD 9. OUSD 10. SVUSD 11. WSD
Improve and Maximize Programs so all Children Thrive (IMPACT)	$	1,515,795	Local	Children & Families Commission of Orange County/ thru First 5 Ca.	Provides menu of services for staff development and technical support to assist Preschools to improve their quality rating.	OCDE staff for trainings and support, stipends for participants, technical Support and trainings to preschool site staff
Improve and Maximize Programs so all Children Thrive (IMPACT - HUB)	$	8,327	Local	Riverside County Children and Families Commission	Funds to be used to assist in developing and refining cost-effective, efficient, and impactful Quality Rating Improvement systems (QRIS) that address local needs and priorities, while developing shared efficiencies.	OCDE Staff/administration working with Region 9 Counties

B 142

Intervention & Regional Capacity Building	$ 96,000	Local	San Diego County Office of Education	Providing services for LEA in support of Title III Technical Assistance for improvement regional 9. OCDE will continue its work with LEAs within its county as it pertains to Title III.	OCDE administration working with LEA's.
K-12 School-Based Mental Health Services: Educational Activities	$ 502,931	Local	County of Orange Health Care Agency	Provides Educational services that seek to support and engage the school community at large, including but not limited to school staff, students and their family and caregivers to promote timely access to mental health programs and increase school staff, students and their family and caregivers ability to navigate these resources.	OCDE staff to provide services with some funds allocated to student programs (film contest) Peer guidance groups
K12 Strong Workforce Coordinator	$ 130,000	State	Rancho Santiago Community College District	Administration for Coordinator implement a regional technical assistance structure to assist teachers and industry partners in implementing high-quality CTE programs.	OCDE administration
K12 Strong Workforce Program	$ 5,267,264	State	Rancho Santiago Community College District	Advancing Career Counseling in Orange County, building CTE Dual Enrollment in OC, Creating Industry Certification opportunities for OC students, Designing Career-Based Student leadership, enhancing career education pedagogies, forming Orange County integrated pathway teams, and heightening work-based learning in OC.	OCDE staff and sub-agreements with participating districts
Kinder Readiness Collaborative	$ 80,767	Local	Children & Families Commission of Orange County	Improves Early Learning programs and opportunities throughout the county and provides technical support and activities.	OCDE Staff
Mental Health Student Services Act (MHSSA)	$ 1,500,000	Local	Orange County Health Care Agency Lead Original Source: Mental Health Services Oversight & Accountability Commission	Program helps prevent mental illnesses from becoming severe and disabling by expanding prevention and early intervention services to more districts, and by improving coordination of existing mental health services across the behavioral health and educational systems.	Will be used for OCDE staff to provide services.
Multi-Lingual Learner	$ 173,352	Local	New Venture Fund	Ensuring students retain their home language while increasing their skill set, developing better language literacy, and prepare them for academic success.	The EBC Multilingual TOOLKit will be offered with GLAD training for Pre-Kindergarten through grade 3 teachers.

B 143

School Based Violence Prevention Education-VPE/HCA	$	1,352,651	Local	County of Orange Health Care Agency	The purpose of the program is to educate students, families, and school staff, on a variety of violence-focused issues to reduce exposure to violence and its impact on the school environment, local neighborhoods and families.	Providing services to OC School staff, teachers, students and families on variety of violence focused issues to reduce exposure to violence and its impact on, the school environment, local neighborhoods and families.
Share our Strength (SOS)	$	40,000	Local	Share our Strength	An anti-hunger, non-profit organization, will partner with OCDE to expand breakfast participation	Fullerton School District & Tustin Unified School District
Special Education Audiologist	$	327,559	Local	Various OC SELPA/districts	OCDE Audiologists assess student hearing abilities, evaluate and interpret the range and degree of impairment, report results of assessments, and auditory skill development.	OCDE staff to provide services
Special Education Medi-Cal/MAA	$	583,415	Local	Health Care Agency/income contract	LEA Medi-Cal Billing Option Program funds are a reimbursement for services rendered, and are not considered federal dollars upon receipt by the school. The funds are restricted in their use and must supplement, not supplant, existing services.	Reimbursement for OCDE staffing
Special Education Parent Infant Education Support (PIES)	$	327,600	Local	District Billing/Reimbursement program	Program provides early intervention services to infants, ranging from birth to three years of age, with hearing impairments.	Program provides Parent Infant Education and Support Program to ABC USD SELPA, Anaheim Elementary SELPA, Garden Grove SELPA, Greater Anaheim SELPA, and North Orange County SELPA.
Tobacco - California Department of Justice	$	61,760	Local	California Department of Justice	Overall goal is to reduce the illegal sale and marketing of tobacco products to minors.	Provide services for School districts: Ocean View, Fountain Valley, Huntington Beach City School District, and Saddleback Valley.
Truancy Response Program	$	400,000	State	County of Orange	OCDE will collaborate with the Boys & Girls Clubs of Garden Grove who have contracted with the County of Orange District Attorney/Public Administrator for Truancy Response Program Services. OCDE will extend the services provided by the Boys & Girls Clubs of Garden Grove though December 2021. The Truancy Response Program (TRP) focuses on family education, support and resources to reduce truancy.	Administration at Boys & Girls Clubs of Garden Grove

B 144

Underage Drinking Prevention Project	$	3,000	Local	Tulare County Office of Education	Provides funding to support training and resources to develop a countywide underage drinking prevention project	Funding for the Orange County Youth Council to support their training and resources to develop a countywide underage drinking prevention project.
Grand Total	**$**	**16,379,052**				

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ORANGE COUNTY DOE

Object Code/Pseudo Summary Report

Object	Description	ADOPTED BUDGET	FIRST INTERIM	- Enc To Date	- Actual To Date	= Balance	% Used
4399	HOLDING						
011814	COURIER SERVICE-JPA/PLANT MAIN	10,450.00	10,450.00	0.00	0.00	10,450.00	0 %
012114	CTYWD FSTR YTH SRV/SUP INST	0.00	60,205.00	0.00	0.00	60,205.00	0 %
012233	TUPE - CENTRAL OFFICE/SUP INST	0.00	5,631.00	0.00	0.00	5,631.00	0 %
012484	ACCESS - TITLE I / GUIDANCE	0.00	48,560.00	0.00	0.00	48,560.00	0 %
012681	ACCESS - TITLE I / INSTR	0.00	40,636.00	0.00	0.00	40,636.00	0 %
012682	ACCESS-TITLE I GRP HOME/INSTR	0.00	1,257.00	0.00	0.00	1,257.00	0 %
012683	ACCESS - TITLE I / SUP INSTR	0.00	4,008.00	0.00	0.00	4,008.00	0 %
012684	ACCESS-TITLEI GRP HOME/SP INST	0.00	10,276.00	0.00	0.00	10,276.00	0 %
013004	CAFETERIA-REIM./FOOD SERVICES	35,355.00	33,450.00	0.00	0.00	33,450.00	0 %
013304	FEDERAL PRESCHL/INST STAFF DEV	1,878.00	1,864.00	0.00	0.00	1,864.00	0 %
013327	EISS/SEED SVCS - INST SUPR	0.00	5,376.00	0.00	0.00	5,376.00	0 %
013872	SPEC SCHOOLS ADMIN/INST	1,214,860.00	0.00	0.00	0.00	0.00	0 %
013877	CATERING/FOOD SERVICE	22,791.00	23,100.00	0.00	0.00	23,100.00	0 %
014043	MEDI-CAL (MAA) REIMB/SCL ADMIN	0.00	10,156.00	0.00	0.00	10,156.00	0 %
014159	FEDERAL PRESCHOOL GRANT/SE	684.00	751.00	0.00	0.00	751.00	0 %
014161	PRESCHOOL LOCAL ENTITLMNT/SE	1,890.00	2,075.00	0.00	0.00	2,075.00	0 %
014422	SPED INFANT DHH/INSTR	18,618.00	19,614.00	0.00	0.00	19,614.00	0 %
014456	SPELLING COMPETITION/SUP INST	0.00	1,361.00	0.00	0.00	1,361.00	0 %
014465	LIVE SCAN/SUPV INSTR	0.00	7,659.00	0.00	0.00	7,659.00	0 %
014522	ITINERANT SRVICES/INSTRUCTION	21,446.00	23,492.00	0.00	0.00	23,492.00	0 %
014756	ACADEMIC PENTATHLON 6TH GR-SI	0.00	4,154.00	0.00	0.00	4,154.00	0 %
014771	ACADEMIC DECATHLON 9-12-SUP IN	0.00	9,237.00	0.00	0.00	9,237.00	0 %
014812	ED.OF HOMELESS CHLD PROGRAM/SI	1,659.00	10,552.00	0.00	0.00	10,552.00	0 %
014818	TITLE III-LEP/INST.STAFF.DEV.	0.00	3,860.00	0.00	0.00	3,860.00	0 %
015003	PROJECT GLAD/SUPERVISE INSTR	0.00	47,510.00	0.00	0.00	47,510.00	0 %
015374	PRESCHOOL GLAD TRAINING/SI	0.00	5,747.00	0.00	0.00	5,747.00	0 %
015511	SPEC. ED SRV PART C/SUP INSTR	4,991.00	4,939.00	0.00	0.00	4,939.00	0 %
015547	IDEA B LOCAL ASSISTANCE/INSTR	15,387.00	15,387.00	0.00	0.00	15,387.00	0 %
015638	LOCAL ASSISTANCE/INSTR	31,015.00	31,015.00	0.00	0.00	31,015.00	0 %
015664	NOC REGIONALIZED SERV/ADMIN	35,552.00	39,432.00	0.00	0.00	39,432.00	0 %
015678	NOC EARLY START C LA/SE SPC CL	4,530.00	4,662.00	0.00	0.00	4,662.00	0 %
015686	ITINERANT SERVICES/SUP INSTR	21,789.00	24,523.00	0.00	0.00	24,523.00	0 %
015728	NOC EARLY START C LA/SI	4,510.00	4,582.00	0.00	0.00	4,582.00	0 %
015921	SPEC LOCAL ASSIST/SUP INSTR	14,622.00	14,622.00	0.00	0.00	14,622.00	0 %
016725	FRIDAY NIGHT LIVE CHCA/SI	23,585.00	12,168.00	0.00	0.00	12,168.00	0 %

ORANGE COUNTY DOE

Subfund: 0101 GENERAL FUND

Object Code/Pseudo Summary Report

As of: 06/30/2023

Object	Description	ADOPTED BUDGET	FIRST INTERIM	- Enc To Date	- Actual To Date	= Balance	% Used
016784	EDUCATION SUPPRT DEPNDT YTH/SI	20,751.00	26,628.00	0.00	0.00	26,628.00	0 %
016863	ACCESS-TITLE I GRP HOME/ISD	0.00	31,993.00	0.00	0.00	31,993.00	0 %
016932	ITINERANT SERVICES/HEALTH	15,455.00	16,959.00	0.00	0.00	16,959.00	0 %
017100	INTRVNTN & REG CAPACITY BLG/SI	0.00	6,291.00	0.00	0.00	6,291.00	0 %
017173	AUDIOLOGIST SELPA/SPEEC	13,566.00	18,038.00	0.00	0.00	18,038.00	0 %
017204	LDNG YTH AWAY FR NEG CHOIC/SI	48,318.00	0.00	0.00	0.00	0.00	0 %
017285	VP SAFE & HEALTHY LIFE STYL SI	0.00	80,312.00	0.00	0.00	80,312.00	0 %
017294	VIOL PREVENT ADMINISTRATION SI	1,130.00	23,458.00	0.00	0.00	23,458.00	0 %
017297	VIOL PREVENT EVALUATION SI	0.00	8,685.00	0.00	0.00	8,685.00	0 %
017312	VP S&H SAFE FROM THE START/SI	0.00	15,653.00	0.00	0.00	15,653.00	0 %
017313	VIOL PREV:MEDIA LIT BULLYNG/SI	0.00	9,424.00	0.00	0.00	9,424.00	0 %
017543	TRANSPORTATION/PUPIL TRANS	0.00	9,034.00	0.00	0.00	9,034.00	0 %
017747	LCFF ENGLISH LEARNER/SI	0.00	13,735.00	0.00	0.00	13,735.00	0 %
018257	IMPACT/SI	0.00	86,726.00	0.00	0.00	86,726.00	0 %
018313	ITINERANT SRVICES DHH/INSTRCTN	12,603.00	22,218.00	0.00	0.00	22,218.00	0 %
018314	ITINERANT SRVICESMBLT/INSTRCTN	16,765.00	18,438.00	0.00	0.00	18,438.00	0 %
018335	ITINERANT SRVICES VIS IMP/INST	22,151.00	24,075.00	0.00	0.00	24,075.00	0 %
018362	INDIR SVC HOMELESS YOUTH/OI	0.00	1,229.00	0.00	0.00	1,229.00	0 %
018364	OTHR NEGLECTD/DELINQUENT SRV/I	0.00	4,540.00	0.00	0.00	4,540.00	0 %
018404	SCHOOL READINESS COLLBRTIVE/SI	0.00	4,518.00	0.00	0.00	4,518.00	0 %
018416	CLASSIFD SCHL EMPLYEE GRT#2/SI	1,597.00	553.00	0.00	0.00	553.00	0 %
018466	VPE RESTORATIVE PRACTICE/SI	0.00	85,783.00	0.00	0.00	85,783.00	0 %
018475	TUPE CENTRAL OFFICE PROP 56/SI	0.00	5,449.00	0.00	0.00	5,449.00	0 %
018665	MTSS SCHOOL CLIMATE/SUP INST	571,409.00	105,409.00	0.00	0.00	105,409.00	0 %
018671	SHARE OUR STRENTH/SUP INST	535.00	1,054.00	0.00	0.00	1,054.00	0 %
018682	CLS SCL EMPLY PRF DVLP CCPA/IN	712.00	588.00	0.00	0.00	588.00	0 %
018685	CLS SCL EMPLY PRF DVLP OCDE/IN	20,000.00	20,000.00	0.00	0.00	20,000.00	0 %
018694	ACESS-TITLEI PARENT ENG LEA/SI	0.00	41,602.00	0.00	0.00	41,602.00	0 %
018716	ESSA:SCHL IMPROVEMNT CSI COE/S	60,832.00	60,832.00	0.00	0.00	60,832.00	0 %
018770	CPIN NETWORK/SI	897.00	3,462.00	0.00	0.00	3,462.00	0 %
018776	K12SCHL-BSD MNTL HLTH:ED ACT/S	19,596.00	7,432.00	0.00	0.00	7,432.00	0 %
018868	MENTAL HEALTH STDNT SRVC ACT/S	12,416.00	98,734.00	0.00	0.00	98,734.00	0 %
018888	K12 PATHWAY COORDINATOR/SI	8,417.00	10,000.00	0.00	0.00	10,000.00	0 %
018928	IEEEP INCL ERLY LRN EXP PRG/SA	0.00	11,404.00	0.00	0.00	11,404.00	0 %
018931	EWIG ED WRKFRC INVSTMNT GRT/SI	0.00	2,624.00	0.00	0.00	2,624.00	0 %
018934	CALWORKS HVP HOME VISIT PRG/SI	0.00	6,165.00	0.00	0.00	6,165.00	0 %

ORANGE COUNTY DOE

Subfund: 0101 GENERAL FUND

Object Code/Pseudo Summary Report

As of: 06/30/2023

Object	Description	ADOPTED BUDGET	FIRST INTERIM	- Enc To Date	- Actual To Date	= Balance	% Used
018946	K12 STRONG WORKFORCE CTEp/SI	0.00	20,514.00	0.00	0.00	20,514.00	0 %
018947	K12 STRONG WORKFORCE	477,693.00	29,569.00	0.00	0.00	29,569.00	0 %
018956	INTERPRETATION&TRANSLATION/SI	0.00	26,072.00	0.00	0.00	26,072.00	0 %
018961	OC SCHL THREAT ASSMNT&RSPNS/SI	1,566.00	1,566.00	0.00	0.00	1,566.00	0 %
018964	FEMA/ST SOC EM LRN CM PRCT/SI	154,000.00	0.00	0.00	0.00	0.00	0 %
018976	DIRECT SUPPORT PROFSSNL TRN/SI	0.00	18,990.00	0.00	0.00	18,990.00	0 %
018979	EIR EDUC INNOVATN&RESEARCH/SI	1,704.00	19,704.00	0.00	0.00	19,704.00	0 %
019000	ACCESS STATE MENTAL HLTH6546/A	0.00	26,824.00	0.00	0.00	26,824.00	0 %
019022	KAISER PERMANENTE RISE/SI	1,002.00	3,600.00	0.00	0.00	3,600.00	0 %
019027	ACES AWARE TRAUMA INFO	0.00	28,356.00	0.00	0.00	28,356.00	0 %
019066	SPECIAL EDUCATION MEDI-CAL/IN	27,705.00	15,407.00	0.00	0.00	15,407.00	0 %
019079	K12 STRONG WORKFORCE B/SI	0.00	24,094.00	0.00	0.00	24,094.00	0 %
019096	QUALITY COUNTS CA QRIS/SI	0.00	48,397.00	0.00	0.00	48,397.00	0 %
019154	ACADEMIC PENTATHALONS/SUP	0.00	7,118.00	0.00	0.00	7,118.00	0 %
019279	PAL PRODUCT	1,000.00	1,000.00	0.00	0.00	1,000.00	0 %
019327	ACC-DIRECT SVC HMLSS YOUTH/OI	0.00	9,125.00	0.00	0.00	9,125.00	0 %
019330	ACCESS TITLE I INSTRUCTION/IN	0.00	36,037.00	0.00	0.00	36,037.00	0 %
019377	AM RESCUE PLN:HOMELESS I PRG/S	10,978.00	163,315.00	0.00	0.00	163,315.00	0 %
019388	LCSSP COHORT 5/SI	0.00	5,444.00	0.00	0.00	5,444.00	0 %
019411	ENVIRONMENTAL FIELD STUDY/INST	0.00	25,868.00	0.00	0.00	25,868.00	0 %
019414	ENVIRONMENTAL FIELD STUDY/S I	0.00	45,430.00	0.00	0.00	45,430.00	0 %
019430	EBC MULTILINGUAL LEARNER/SI	172.00	1,715.00	0.00	0.00	1,715.00	0 %
019437	FOSTER YOUTH DIRECT SVC GRT/SI	101,220.00	25,124.00	0.00	0.00	25,124.00	0 %
019485	FOSTER YTH DIR SVC POST SEC/SI	0.00	8,375.00	0.00	0.00	8,375.00	0 %
019496	MTSS A/SUP INST	0.00	9,116.00	0.00	0.00	9,116.00	0 %
019599	MAA 22/23/OGA	0.00	56,629.00	0.00	0.00	56,629.00	0 %
019613	COMP LITERACY SCHL DVLP GRNT/S	301,478.00	22,896.00	0.00	0.00	22,896.00	0 %
019646	CALHOPE/SI	0.00	14,402.00	0.00	0.00	14,402.00	0 %
019705	WORKFORCE DEVELOPMENT WFD/SI	0.00	10,289.00	0.00	0.00	10,289.00	0 %
4399	**HOLDING ACCOUNT/CONTINGENCY**	**3,411,280.00**	**2,130,332.00**	**0.00**	**0.00**	**2,130,332.00**	**0 %**
	Total for: 4300	3,411,280.00	2,130,332.00	0.00	0.00	2,130,332.00	0 %
	Total for: 4000	**3,411,280.00**	**2,130,332.00**	**0.00**	**0.00**	**2,130,332.00**	**0 %**

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ORANGE COUNTY DEPARTMENT OF EDUCATION SUMMARY OF COVID-19 RELIEF FUNDING

Update Ending Year End 12-7-2022

Template created by the CDE with Orange Co Dept of Education data/funding.

Funding Source	F/U	%	Resource	Cost Center	Pseudos/ Budget	Timeline	Eligible Use of Funds	OCDE	CCPA	TOTAL FUNDING	TOTAL YEAR TO DATE EXP	Encumbrance	BALANCE
In-Person Instruction (IPI) ***AB 86*** **(State funds)**	U	Y	7422	4157	Revenue 019029 Instruction 019030 AdmSuprt 019031 Health 019032 Opertions 019033 Indirect 019034	Expenditure Deadline: September 30, 2024	Funds may be used for any purpose consistent with providing in-person instruction, including: • COVID-19 testing • Cleaning • PPE • Ventilation and other school site upgrades • Salaries for certificated or classified employees providing in-person instruction or services I Social and mental health support services	$4,342,974	$0	$4,342,974	$757,585	$0	$3,585,389
Expanded Learning Opportunities (ELO) ***AB 86*** **(State Funds)**	F	N	7425	4158, CCPA 4174	Revenue 019035 Instruction 019036 AdmSuprt 019037 Health 019038 Opertions N/A Indirect N/A CCPA Revenue 019070 Instruction 019071 AdmSuprt 019072	Expenditure Deadline: September 30, 2024	As part of a learning recovery program, funds are to be used for supplemental instruction and support, including: • Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided • Learning supports – tutoring or similar small group instruction, learning recovery programs, training on accelerated learning strategies • Integrated pupil supports – health, counseling, mental health services, social and emotional learning • Community learning hubs – includes access to technology and connectivity • Support to help credit deficient pupils graduate • Additional academic services – diagnostic assessments, progress monitoring Training for school staff – social-emotional health, academic needs *Note: 85 percent of expenditures are required to be related to providing in-person instruction pursuant to EC Section 43522(d)(1).*	$3,758,929	$112,154	$3,871,083	$1,575,128	$0	$2,295,955
Expanded Learning Opportunities ***AB 86*** **(State Funds)** **Paraprofessionals Only**	F	N	7426	4159, CCPA tbd	Revenue 019039 Instruction 019040 AdmSuprt 019041 Health N/A Opertions N/A Indirect N/A	Expenditure Deadline: September 30, 2024	As part of a learning recovery program, funds are to be used for supplemental instruction and support, including: • Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided • Learning supports – tutoring or similar small group instruction, learning recovery programs, training on accelerated learning strategies • Integrated pupil supports – health, counseling, mental health services, social and emotional learning • Community learning hubs – includes access to technology and connectivity • Support to help credit deficient pupils graduate • Additional academic services – diagnostic assessments, progress monitoring Training for school staff – social-emotional health, academic needs	$785,631	$17,933	$803,564	$867,833		-$64,269
GEER II *CRRSA Act* Used for ELO (Federal Funds) Equitable Services Required			3217	4211 CCPA 4207	Revenue 019481 Instruction 019482 AdmSuprt 018483 Health Opertions Indirect 099484	March 13, 2020 – September 30, 2023	As part of a learning recovery program, funds are to be used for supplental instruction and support, including: Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided Learning supports - tutoring or similar small group instruction, learning recovery programs, taining on accelerated learning strategies Integrated pupil supports – health, counseling, mental health services, social and emotional learning Community learning hubs - includes access to technology and connectivity Support to help credit deficient pupils graduate Additional academic services – diagnostic assessments, intensive instruction, additional instructional materials Training for school staff - social emotional helathm, academic needs *Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over $5,000.* *Note: 85 percent of expenditures are required to be related to providing in-person instruction pursuant to EC Section 43522(d)(1).*	$275,456	$7,885	$283,341	$15,127		$268,214

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ORANGE COUNTY DEPARTMENT OF EDUCATION SUMMARY OF COVID-19 RELIEF FUNDING

Update Ending Year End 12-7-2022

Template created by the CDE with Orange Co Dept of Education data/funding.

Funding Source	F/U	%	Resource	Cost Center	Pseudos/ Budget	Timeline	Eligible Use of Funds	OCDE	CCPA	TOTAL FUNDING	TOTAL YEAR TO DATE EXP	Encumbrance	BALANCE
ESSER II *CRRSA Act* (Federal Funds) Equitable Services NOT Required	U	Y	3212	4160	Revenue 019042 Instruction 019043 AdmSuprt 019044 Health 019045 Opertions 019046 Indirect 019047	March 13, 2020 – September 30, 2023	Same as ESSER I Fund (CARES Act): Calls out "additional" LEA allowable uses of funds, such as: • Addressing learning loss • Preparing schools for reopening • Testing, repairing, and upgrading projects to improve air quality in school buildings. *Note: These are permitted under the CARES Act as well. Just not called out like they are in CRRSA.* *Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over $5,000.*	$9,422,278	$0	$9,422,278	$6,004,749	$0	$3,417,529
ESSER II *CRRSA Act* Used for ELO (Federal Funds) Equitable Services NOT Required	U	Y	3216	4210	Revenue 019477 Instructin 019478 AdmSup 019479 Indirect 019480	March 13, 2020 – September 30, 2023	As part of a learning recovery program, funds are to be used for supplemental instruction and support, including: Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided Learning supports – tutoring or similar small group instruction, learning recovery programs, Integrated pupil supports – health, counseling, mental health services, social and emotional learning Community learning hubs – includes access to technology and connectivity Support to help credit deficient pupils graduate Training for school staff – social-emotional health, academic needs Training for school staff – social-emotional health, academic needs Note: *Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over $5,000.* Note: 85 percent of expenditures are required to be related to providing in-person	$1,200,198	$34,356	$1,234,554	$19,854	$0	$1,214,700
ESSER III *ARP Act* (Federal Funds) Equitable Services Not Required	F	Y	3213	4209 = 80%	Revenue 019461 Instruct 019462 AdmSup 019463 Health Opertions Indirect 019464	March 13, 2020 – September 30, 2024	Same as ESSER I and II Funds. Calls out an "additional" LEA allowable use of funds: • Developing strategies and implementing public health protocols, including, to the greatest extent practicable, policies in line with guidance from the CDC for the reopening and operation of school facilities to maintain the health and safety of students, educators, and other staff. *Note: This is permitted under the CARES Act and the CRRSA Act as well. Just not called out like it is in ARP.* An LEA must reserve at least 20% of its total ESSER III allocation to address learning loss through intentions such as summer learning, extended school day/year, or afterschool programs. Any such intervention must respond to students' academic, social, and emotional needs and address the disproportionate impact of COVID-19 on underrepresented student groups. *NOTE: preliminary allocation of $21,121,339 with 20% for resource 3314 to address the learning loss requirement portion of ESSER III funds.* *Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over $5,000.*	$16,944,582	$0	$16,944,582	$25,223	$0	$16,919,359
ESSER III ARP Act (Federal Funds)	F	Y	3214	4215 = 20%	Revenue Instruction Indirect	March 13, 2020 – September 30, 2024	20% for resource 3314 to address the learning loss requirement portion of ESSER III funds. An LEA must reserve at least 20% of its total ESSER III allocation to address learning loss through intentions such as summer learning, extended school day/year, or afterschool programs. Any such intervention must respond to students' academic, social, and emotional needs and address the disproportionate impact of COVID-19 on underrepresented student groups Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over $5,000.	$4,236,145		$4,236,145	$0	$0	$4,236,145

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ORANGE COUNTY DEPARTMENT OF EDUCATION SUMMARY OF COVID-19 RELIEF FUNDING

Update Ending Year End 12-7-2022

Template created by the CDE with Orange Co Dept of Education data/funding.

Funding Source	F/U	%	Resource	Cost Center	Pseudos/ Budget	Timeline	Eligible Use of Funds	OCDE	CCPA	TOTAL FUNDING	TOTAL YEAR TO DATE EXP	Encumbrance	BALANCE
ESSER III Used for ELO *ARP Act* (Federal Funds) Equitable Services Not Required	U	Y	3218	4209 CCPA - pending	Revenue 019469 Instructin 019470 AdmSup 019471 Indirect 019472 CCPA- pending	March 13, 2020 – September 30, 2024	As part of a learning recovery program, funds are to be used for supplental instruction and support, including: Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided Learning supports - tutoring or similar small group instruction, learning recovery programs, taining on accelerated learning strategies Integrated pupil supports – health, counseling, mental health services, social and emotional learning Community learning hubs - includes access to technology and connectivity Support to help credit deficient pupils graduate Additional academic services – diagnostic assessments, intensive instruction, additional instructional materials Training for school staff - social emotional helathm, academic needs Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over $5,000. Note: 85 percent of expenditures are required to be related to providing in-person instruction pursuant to EC Section 43522(d)(1).	$782,389	$22,396	$804,785	$0	$0	$804,785
ESSER III *ARP Act* Used for ELO (Federal Funds) Equitable Services Not Required	U	Y	3219	4209 CCPA - pending	Revenue 019473 Instructin 019474 AdmSup 019475 Indirect 019476	March 13, 2020 – September 30, 2024	As part of a learning recovery program, funds are to be used for supplental instruction and support, including: Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided Learning supports - tutoring or similar small group instruction, learning recovery programs, taining on accelerated learning strategies Integrated pupil supports – health, counseling, mental health services, social and emotional learning Community learning hubs - includes access to technology and connectivity Support to help credit deficient pupils graduate Additional academic services – diagnostic assessments, intensive instruction, additional instructional materials Training for school staff - social emotional helathm, academic needs Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over $5,000. Note: 85 percent of expenditures are required to be related to providing in-person instruction pursuant to EC Section 43522(d)(1).	$1,348,705	$38,607	$1,387,312	$0	$0	$1,387,312
COVID Mitigation for Counties (CEOs)	F	Y	7430	4197	Revenue 019391 Instructin 019392 AdmSup 019393 Indirect 019394	July 1, 2021 – June 30, 2023	Funding allocated to county offices of education (COEs) based on the 2019-20 average daily attendance of pupils attending County Community Schools established pursuant to Education Code (EC) 1981, Juvenile Court Schools established pursuant to EC 48645, and charter schools established pursuant to EC Section 47605.5. Funds may be used for any purpose consistent with providing in-person instruction.	$17,361,600	$0	$17,361,600	$3,620,205	$0	$13,741,395
Special Education Dispute Prevention and Dispute Resolution Apportionmnt	F	Y	6536	AltEd 4198, SpSch 4199	Alt Ed 019395,019396, 019397 SpSchs 019398, 019399, 019400	July 1, 2020 – June 30, 2023	Funds are to be used to support local educational agencies (LEAs) in conducting dispute prevention and voluntary dispute resolution activities to prevent and resolve special education disputes resulting from school disruptions stemming from the COVID-19 public health emergency during the period of March 13, 2020 to September 1, 2021, inclusive.	$85,094	$0	$85,094	$0	$0	$85,094
Special Education Funding Learning Recovery Support Apportionmnt	F	Y	6537	AltEd 4181, SpSch 4182	Alt Ed 019347, 019348 SpSchs 019345,019346	July 1, 2020 – June 30, 2023	Funds are to be used to provide learning recovery support to pupils associated with impacts to learning due to school disruptions stemming from the COVID-19 public health emergency during the period of March 13, 2020 to Septemebr 1, 2021, inclusive.	$382,923	$0	$382,923	$37,260	$0	$345,663

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ORANGE COUNTY DEPARTMENT OF EDUCATION SUMMARY OF COVID-19 RELIEF FUNDING

Update Ending Year End 12-7-2022

Template created by the CDE with Orange Co Dept of Education data/funding.

Funding Source	F/U	%	Resource	Cost Center	Pseudos/ Budget	Timeline	Eligible Use of Funds	OCDE	CCPA	TOTAL FUNDING	TOTAL YEAR TO DATE EXP	Encumbrance	BALANCE
SB 117 COVID 19 LEA Response (State Funds)	F	Y	7388	4090	Revenue 018859 Instruction N/A AdmSuprt 018860 Health N/A Opertions N/A Indirect 018861	no timeline	CDE to provide funds to LEAs to address the impact of COVID-19. Uses include: • Activities to address needs related to the response to COVID-19. • Purchasing educational technology, • Planning for long term closures, • Training and supplies for sanitation, • Summer school and after school programs, • Other activities to continue school operations and employment of existing staff	$118,367	$0	$118,367	$2,207	$0	$116,160
ESSER I *CARES Act* (Federal Funds) Equitable Services Required	U	Y	3210	4151	Revenue 018909 Instruction 018910 AdmSuprt 018911 Health 018912 Opertions 018913 Indirect 018914	March 13, 2020 – September 30, 2022	CDE to provide funds to LEAs to address the impact of COVID-19. Uses include: • Coordination with public health, • Activities to address unique needs of low-income students, children with disabilities, English learners, foster youth, and other vulnerable student populations. • Purchasing educational technology, • Planning for long term closures, • Training and supplies for sanitation, • Mental health support, • Summer school and after school programs, • Funds for principals to address local needs • Other activities to continue school operations and employment of existing staff *Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over $5,000.*	$2,379,302	$0	$2,379,302	$2,379,302	$0	$0
GEER I *CARES Act* (Federal Funds) Used for LLMF Equitable Services Required	U	Y	3215	4152	Revenue 018915 Instruction 018916 AdmSuprt 018917 Health N/A Opertions 018919 Indirect 018920	March 13, 2020 – September 30, 2022	CDE to provide funds to LEAs to mitigate learning loss related to COVID-19 school closures. Uses include: • Learning supports – before/after school programs focused on addressing learning loss. • Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided • Additional academic services – diagnostic assessments, intensive instruction, additional instructional materials • Devices or connectivity • Integrated pupil supports – health, counseling, mental health services, social and emotional learning • Professional development • School breakfast and lunch programs • Health and safety/public health – testing, PPE, cleaning supplies *Note: Since these are federal funds, they are subject to certain federal requirements, including prior approval for capital expenditures with a per unit cost of over $5,000 .*	$358,809	$0	$358,809	$358,809	$0	$0
Coronavirus Relief Fund (CRF) *CARES Act* (Fedral Funds) Used for LLMF	F	N	3220	4153, CPA 4155	Revenue 018896 Instruction 018900 AdmSuprt 018899 Health 018901 Opertions 018907 Indirect N/A CCPA Revenue 018897 AdmSuprt 018898	March 1, 2020 – May 31, 2021	CDE to provide funds to LEAs to mitigate learning loss related to COVID-19 school closures. Uses include: • Facilitating distance earning • Personnel & services diverted to a different use • COVID-19 testing & contract tracing • Food programs • Medical expenses • PPE • Improve telework for employees *Note: Since these are federal funds, they are subject to certain federal requirements, including that the cost be unbudgeted and result due to COVID-19 (e.g., cannot be used for planned salaries unrelated to COVID-19).*	$6,823,273	$17,961	$6,841,234	$6,841,234	$0	$0

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ORANGE COUNTY DEPARTMENT OF EDUCATION SUMMARY OF COVID-19 RELIEF FUNDING

Update Ending Year End 12-7-2022

Template created by the CDE with Orange Co Dept of Education data/funding.

Funding Source	F/U	%	Resource	Cost Center	Pseudos/ Budget	Timeline	Eligible Use of Funds	OCDE	CCPA	TOTAL FUNDING	TOTAL YEAR TO DATE EXP	Encumbrance	BALANCE
General Fund ***SB 98/820*** **(State Funds)** **Used for LLMF**	F	Y	7420	4154, CCPA 4156	Revenue 018921 Instruction 018922 AdmSuprt 018923 Health N/A Opertions 018925 Indirect 018924 CCPA Revenue 018908 AdmSuprt 018926	July 1, 2020 – June 30, 2021	CDE to provide funds to LEAs to mitigate learning loss related to COVID-19 school closures. Uses include: • Learning supports – before/after school programs focused on addressing learning loss. • Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided • Additional academic services – diagnostic assessments, intensive instruction, additional instructional materials • Devices or connectivity • Integrated pupil supports – health, counseling, mental health services, social and emotional learning • Professional development • School breakfast and lunch programs • Health and safety/public health – testing, PPE, cleaning supplies	$902,075	$22,048	$924,123	$924,123	$0	$0
							TOTAL	$71,508,730	$273,340	$71,782,070	$23,428,638	$0	$48,353,432

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Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October 2022									
A. BEGINNING CASH			366,152,174.93	351,510,967.55	347,651,225.08	349,474,528.50	362,503,694.52	373,610,510.46	413,238,035.95	409,390,731.35
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,248,477.00	1,248,477.00	2,295,137.00	2,247,242.00	2,245,673.34	2,369,774.91	2,245,673.67	1,589,596.49
Property Taxes	8020-8079		2,516,057.53	114,469.02	1,709,530.43	622,039.57	20,753,502.78	46,414,974.10	5,854,639.84	226,583.06
Miscellaneous Funds	8080-8099		1,522.00	(1,522.00)	175.00	(1,311,100.46)	(27,899.73)	(6,278,404.81)	(13,976,183.33)	0.00
Federal Revenue	8100-8299		77,735.75	3,472,572.57	1,950,561.22	4,070,881.00	375,363.84	2,263,352.66	3,616,952.62	872,464.28
Other State Revenue	8300-8599		4,536,505.67	2,042,792.90	5,365,671.21	17,266,506.36	575,406.45	11,033,885.46	12,560,415.81	199,185.90
Other Local Revenue	8600-8799		7,943,813.74	2,484,644.42	16,806,668.41	11,748,047.85	8,435,874.36	15,168,298.04	12,591,351.28	14,587,629.73
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			16,324,111.69	9,361,433.91	28,127,743.27	34,643,616.32	32,357,921.04	70,971,880.36	22,892,849.89	17,475,459.46
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		3,285,376.80	4,306,033.63	4,690,620.45	4,332,030.52	4,123,354.07	549,677.84	7,614,392.28	4,065,527.65
Classified Salaries	2000-2999		(34,339.70)	4,703,001.80	4,935,323.75	5,120,092.93	5,242,705.99	5,385,041.87	5,389,108.22	5,223,623.26
Employee Benefits	3000-3999		(54,372.95)	3,430,332.12	6,538,208.53	5,243,699.74	1,279,871.00	5,365,521.05	4,296,268.25	4,151,478.06
Books and Supplies	4000-4999		189,548.80	850,746.72	621,993.09	918,809.46	3,536,128.27	3,419,712.46	3,084,895.22	3,686,013.25
Services	5000-5999		3,116,584.25	3,006,311.87	5,638,767.36	3,272,984.47	4,284,071.38	7,622,400.24	4,504,659.66	6,747,198.82
Capital Outlay	6000-6599			300,381.75	194,325.87	164,257.22	82,517.86	445,340.61	1,821,354.79	613,754.12
Other Outgo	7000-7499			(2,145.06)	(161,503.99)	(156,318.72)	2,702,456.53	8,556,660.80	29,476.07	2,291,366.50

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Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			6,502,797.20	16,594,662.83	22,457,735.06	18,895,555.62	21,251,105.10	31,344,354.87	26,740,154.49	26,778,961.66
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199		(5,873,229.00)	449,012.70						
Accounts Receivable	9200-9299		5,268,104.60	6,887,627.42	4,568,634.96	(3,310,705.96)				
Due From Other Funds	9310		268,360.37	22,185.52	1,622,828.46	(294,304.24)				
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340		23,740.99	(12,847.98)	(42,526.36)	(3,757.15)				
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	(313,023.04)	7,345,977.66	6,148,937.06	(3,608,767.35)	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		19,396,458.07	3,210,495.09	4,926,801.03	(2,037,552.75)				
Due To Other Funds	9610		138,799.34		554,369.79	(545,783.09)				
Current Loans	9640									
Unearned Revenues	9650		4,614,241.42	761,996.12	4,514,471.03	1,693,463.17				
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	24,149,498.83	3,972,491.21	9,995,641.85	(889,872.67)	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	(24,462,521.87)	3,373,486.45	(3,846,704.79)	(2,718,894.68)	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			(14,641,207.38)	(3,859,742.47)	1,823,303.42	13,029,166.02	11,106,815.94	39,627,525.49	(3,847,304.60)	(9,303,502.20)
F. ENDING CASH (A + E)			351,510,967.55	347,651,225.08	349,474,528.50	362,503,694.52	373,610,510.46	413,238,035.95	409,390,731.35	400,087,229.15
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October 2022								
A. BEGINNING CASH		400,087,229.15	398,398,873.99	419,770,601.57	424,785,366.19				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,386,944.02	1,320,926.54	1,317,509.01	5,137,781.02	0.00		24,653,212.00	24,653,212.00
Property Taxes	8020-8079	8,709,838.85	38,530,084.07	7,950,662.98	1,513,914.77			134,916,297.00	134,916,297.00
Miscellaneous Funds	8080-8099	(1,831,324.08)	(1,274,154.97)		(16,694,278.62)			(41,393,171.00)	(41,393,171.00)
Federal Revenue	8100-8299	493,905.41	2,233,485.21	425,166.39	6,443,370.05			26,295,811.00	26,295,811.00
Other State Revenue	8300-8599	1,596,028.78	2,899,481.34	9,775,019.42	(9,489,420.30)			58,361,479.00	58,361,479.00
Other Local Revenue	8600-8799	11,595,282.69	10,282,815.01	10,336,262.95	20,197,641.52			142,178,330.00	142,178,330.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		21,950,675.67	53,992,637.20	29,804,620.75	7,109,008.44	0.00	0.00	345,011,958.00	345,011,958.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,088,826.92	4,109,284.52	4,642,838.61	7,923,367.71	0.00		53,731,331.00	53,731,331.00
Classified Salaries	2000-2999	5,329,242.83	5,703,841.98	5,847,992.67	14,898,137.40			67,743,773.00	67,743,773.00
Employee Benefits	3000-3999	2,941,165.99	4,821,251.98	4,250,737.69	22,093,682.54			64,357,844.00	64,357,844.00
Books and Supplies	4000-4999	3,886,164.98	2,811,324.93	1,991,598.51	4,045,153.31			29,042,089.00	29,042,089.00
Services	5000-5999	6,497,779.09	9,970,934.45	7,594,157.30	20,314,518.11			82,570,367.00	82,570,367.00
Capital Outlay	6000-6599	1,133,630.76	1,349,704.33	587,455.67	1,442,329.02			8,135,052.00	8,135,052.00
Other Outgo	7000-7499	(237,779.74)	3,854,567.43	(124,924.32)	26,905,245.50			43,657,101.00	43,657,101.00
Interfund Transfers Out	7600-7629				1,479,697.00			1,479,697.00	1,479,697.00

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Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		23,639,030.83	32,620,909.62	24,789,856.13	99,102,130.59	0.00	0.00	350,717,254.00	350,717,254.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							(5,424,216.30)	
Accounts Receivable	9200-9299							13,413,661.02	
Due From Other Funds	9310							1,619,070.11	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							(35,390.50)	
Lease Receivable	9380							0.00	0.00
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	9,573,124.33	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							25,496,201.44	
Due To Other Funds	9610							147,386.04	
Current Loans	9640							0.00	
Unearned Revenues	9650							11,584,171.74	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	37,227,759.22	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(27,654,634.89)	
E. NET INCREASE/DECREASE (B - C + D)		(1,688,355.16)	21,371,727.58	5,014,764.62	(91,993,122.15)	0.00	0.00	(33,359,930.89)	(5,705,296.00)
F. ENDING CASH (A + E)		398,398,873.99	419,770,601.57	424,785,366.19	332,792,244.04				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								332,792,244.04	

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Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2022-23 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	350,717,254.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	24,822,380.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	4,311,811.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	47,409,081.00
5. Interfund Transfers Out	All	9300	7600-7629	1,479,697.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	3,463,077.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	37,013,914.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				93,677,580.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				232,217,294.00

Section II - Expenditures Per ADA	2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*	1,205.00
B. Expenditures per ADA (Line I.E divided by Line II.A)	192,711.45

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.)	162,814,034.23	162,307.63
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)	162,814,034.23	162,307.63
B. Required effort (Line A.2 times 90%)	146,532,630.81	146,076.87

C. Current year expenditures (Line I.E and Line II.B)	232,217,294.00	192,711.45
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) — 17,737,641.00
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
   (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 168,026,199.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 10.56%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals
   (Functions 7200-7600, objects 1000-5999, minus Line B9) — 14,011,377.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
   (Function 7700, objects 1000-5999, minus Line B10) — 10,366,679.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	948,535.95
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)	585,125.69
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	25,911,717.64
9. Carry-Forward Adjustment (Part IV, Line F)	(466,180.20)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	25,445,537.45
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	73,226,715.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	123,645,646.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	14,941,508.00
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)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	4,368,379.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000 - 5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	9,075,109.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	3,469,735.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	8,033,812.05
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)	5,289,408.31
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)	40,392,195.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	282,442,507.36
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)	9.17%
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)	9.01%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	25,911,717.64
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	30,476.60
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.35%) 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 (9.35%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.35%) times Part III, Line B19); zero if positive	(466,180.20)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(466,180.20)
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:	9.01%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-233090.10) is applied to the current year calculation and the remainder ($-233090.10) is deferred to one or more future years:	9.09%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-155393.40) is applied to the current year calculation and the remainder ($-310786.80) is deferred to one or more future years:	9.12%
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)	(466,180.20)

Approved indirect cost rate:	9.35%
Highest rate used in any program:	9.35%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,093,721.00	243,059.00	7.86%
01	3025	1,354,672.00	126,662.00	9.35%
01	3182	86,474.00	8,085.00	9.35%
01	3183	464,679.00	43,447.00	9.35%
01	3212	3,462,875.00	323,778.00	9.35%
01	3213	457,251.00	33,816.00	7.40%
01	3305	97,905.00	9,154.00	9.35%
01	3308	439.00	41.00	9.34%
01	3310	1,458,178.00	136,162.00	9.34%
01	3315	60,509.00	5,656.00	9.35%
01	3345	2,573.00	240.00	9.33%
01	3385	535,555.00	50,068.00	9.35%
01	3395	17,777.00	1,662.00	9.35%
01	4035	2,315.00	216.00	9.33%
01	4123	190,803.00	17,841.00	9.35%
01	4127	8,127.00	760.00	9.35%
01	4201	2,260.00	211.00	9.34%
01	4203	244,328.00	22,844.00	9.35%
01	5310	756,180.00	70,703.00	9.35%
01	5630	242,760.00	22,698.00	9.35%
01	5632	748,032.00	69,941.00	9.35%
01	5634	47,564.00	4,447.00	9.35%
01	5810	3,267,608.00	305,520.00	9.35%
01	6010	146,827.00	13,729.00	9.35%
01	6128	268,226.00	25,079.00	9.35%
01	6266	257,603.00	24,086.00	9.35%
01	6355	716,132.00	66,957.00	9.35%
01	6371	6,532.00	611.00	9.35%
01	6387	1,165,973.00	109,018.00	9.35%
01	6388	5,064,677.00	473,547.00	9.35%
01	6500	44,328,889.00	4,144,180.00	9.35%
01	6536	85,094.00	7,956.00	9.35%
01	6537	365,884.00	34,209.00	9.35%
01	6546	588,401.00	55,009.00	9.35%
01	6680	128,399.00	12,004.00	9.35%
01	6685	106,184.00	9,928.00	9.35%
01	6690	1,231,444.00	115,141.00	9.35%

01	6695	923,635.00	86,359.00	9.35%
01	7085	150,476.00	14,070.00	9.35%
01	7311	20,588.00	1,925.00	9.35%
01	7366	1,026,942.00	96,019.00	9.35%
01	7368	523,780.00	48,973.00	9.35%
01	7412	95,208.00	8,902.00	9.35%
01	7413	35,494.00	3,319.00	9.35%
01	7422	602,813.00	56,363.00	9.35%
01	7430	5,943,455.00	555,712.00	9.35%
01	7810	6,266,663.00	586,104.00	9.35%
01	9010	16,055,852.00	1,057,972.00	6.59%
12	5035	387,082.00	36,192.00	9.35%
12	5050	17,986,226.00	1,681,712.00	9.35%
12	5055	66,432.00	6,211.00	9.35%
12	5061	1,769,396.00	165,439.00	9.35%
12	5062	1,668,880.00	156,041.00	9.35%
12	6040	10,715,532.00	1,001,902.00	9.35%
12	6041	2,953,638.00	276,102.00	9.35%
12	6042	1,361,483.00	127,299.00	9.35%
12	6045	9,215.00	862.00	9.35%
12	6053	344,168.00	32,180.00	9.35%
12	6106	155,966.00	14,583.00	9.35%
12	6123	40,002.00	3,740.00	9.35%
12	6127	2,670,769.00	249,717.00	9.35%

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		405,580.39	(2.72%)	394,552.67	(2.70%)	383,885.76
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	111,158,179.00	4.02%	115,625,924.00	4.02%	120,277,922.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,767,876.00	5.38%	5,024,388.00	4.02%	5,226,368.00
4. Other Local Revenues	8600-8799	84,890,446.00	.05%	84,936,043.00	.05%	84,982,096.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(4,092,180.00)	154.50%	(10,414,469.00)	(9.39%)	(9,436,109.00)
6. Total (Sum lines A1 thru A5c)		196,724,321.00	(.79%)	195,171,886.00	3.01%	201,050,277.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				33,137,455.00		32,424,547.00
b. Step & Column Adjustment				460,611.00		450,701.00
c. Cost-of-Living Adjustment				1,807,576.00		1,321,585.00
d. Other Adjustments				(2,981,095.00)		290,762.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	33,137,455.00	(2.15%)	32,424,547.00	6.36%	34,487,595.00
2. Classified Salaries						
a. Base Salaries				40,799,104.00		40,264,535.00
b. Step & Column Adjustment				261,948.00		258,367.00
c. Cost-of-Living Adjustment				2,209,085.00		1,629,021.00
d. Other Adjustments				(3,005,602.00)		57,352.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	40,799,104.00	(1.31%)	40,264,535.00	4.83%	42,209,275.00
3. Employee Benefits	3000-3999	35,018,260.00	(6.05%)	32,899,040.00	2.51%	33,723,959.00
4. Books and Supplies	4000-4999	13,801,353.00	(6.54%)	12,898,488.00	2.00%	13,156,458.00
5. Services and Other Operating Expenditures	5000-5999	36,746,783.00	(13.50%)	31,787,325.00	.56%	31,965,727.00
6. Capital Outlay	6000-6999	2,486,292.00	0.00%	2,486,292.00	0.00%	2,486,292.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	47,080,136.00	2.71%	48,356,069.00	27.95%	61,871,274.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,856,163.00)	22.80%	(15,787,693.00)	.12%	(15,806,783.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	498,962.00	(12.25%)	437,860.00	13.95%	498,962.00
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)		196,712,184.00	(5.56%)	185,766,463.00	10.13%	204,592,759.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		12,137.00		9,405,423.00		(3,542,482.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		223,017,382.00		223,029,519.00		232,434,942.00
2. Ending Fund Balance (Sum lines C and D1)		223,029,519.00		232,434,942.00		228,892,460.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	70,000.00		70,000.00		70,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
d. Assigned	9780	61,724,722.00		56,593,838.00		44,813,920.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	161,234,797.00		175,771,104.00		184,008,540.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		223,029,519.00		232,434,942.00		228,892,460.00
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	161,234,797.00		175,771,104.00		184,008,540.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent						
years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	22,254,865.00		22,254,865.00		22,254,865.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		183,489,662.00		198,025,969.00		206,263,405.00

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.

We do not use this form. We have our own Multi-Year projection report.
The data from our own Multi-Year is used to complete the SACS form MYP.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,018,159.00	5.38%	7,395,736.00	4.02%	7,693,045.00
2. Federal Revenues	8100-8299	26,295,811.00	0.00%	26,295,811.00	(40.34%)	15,687,281.00
3. Other State Revenues	8300-8599	53,593,603.00	(33.11%)	35,851,153.00	(2.52%)	34,949,408.00
4. Other Local Revenues	8600-8799	57,287,884.00	(2.92%)	55,614,399.00	2.89%	57,219,314.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	4,092,180.00	154.50%	10,414,469.00	(9.39%)	9,436,109.00
6. Total (Sum lines A1 thru A5c)		148,287,637.00	(8.58%)	135,571,568.00	(7.81%)	124,985,157.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				20,593,876.00		21,509,726.00
b. Step & Column Adjustment				286,255.00		298,985.00
c. Cost-of-Living Adjustment				1,123,351.00		876,710.00
d. Other Adjustments				(493,756.00)		204,182.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,593,876.00	4.45%	21,509,726.00	6.42%	22,889,603.00
2. Classified Salaries						
a. Base Salaries				26,944,669.00		25,966,600.00
b. Step & Column Adjustment				170,185.00		163,632.00
c. Cost-of-Living Adjustment				1,458,779.00		1,050,435.00
d. Other Adjustments				(2,607,033.00)		21,769.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	26,944,669.00	(3.63%)	25,966,600.00	4.76%	27,202,436.00
3. Employee Benefits	3000-3999	29,339,584.00	(.68%)	29,139,596.00	1.85%	29,678,862.00
4. Books and Supplies	4000-4999	15,240,736.00	(12.52%)	13,333,109.00	(29.49%)	9,401,023.00
5. Services and Other Operating Expenditures	5000-5999	45,823,584.00	(21.34%)	36,047,115.00	(5.22%)	34,166,072.00
6. Capital Outlay	6000-6999	5,648,760.00	0.00%	5,648,760.00	0.00%	5,648,760.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	328,943.00	(100.00%)	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	9,104,183.00	(1.09%)	9,004,672.00	(.47%)	8,962,395.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	980,735.00	0.00%	980,735.00	0.00%	980,735.00
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)		154,005,070.00	(8.04%)	141,630,313.00	(1.91%)	138,929,886.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(5,717,433.00)		(6,058,745.00)		(13,944,729.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		93,923,276.00		88,205,843.00		82,147,098.00
2. Ending Fund Balance (Sum lines C and D1)		88,205,843.00		82,147,098.00		68,202,369.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	88,205,843.00		82,147,098.00		68,202,369.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
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)		88,205,843.00		82,147,098.00		68,202,369.00
E. AVAILABLE RESERVES						
1.County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve						
projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

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Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		405,580.39	(2.72%)	394,552.87	(2.70%)	383,885.76
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	118,176,338.00	4.10%	123,021,660.00	4.02%	127,970,967.00
2. Federal Revenues	8100-8299	26,295,811.00	0.00%	26,295,811.00	(40.34%)	15,687,281.00
3. Other State Revenues	8300-8599	58,361,479.00	(29.96%)	40,875,541.00	(1.71%)	40,175,776.00
4. Other Local Revenues	8600-8799	142,178,330.00	(1.14%)	140,550,442.00	1.17%	142,201,410.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		345,011,958.00	(4.14%)	330,743,454.00	(1.42%)	326,035,434.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				53,731,331.00		53,934,273.00
b. Step & Column Adjustment				746,866.00		749,686.00
c. Cost-of-Living Adjustment				2,930,927.00		2,198,295.00
d. Other Adjustments				(3,474,851.00)		494,944.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	53,731,331.00	.38%	53,934,273.00	6.38%	57,377,198.00
2. Classified Salaries						
a. Base Salaries				67,743,773.00		66,231,135.00
b. Step & Column Adjustment				432,133.00		421,999.00
c. Cost-of-Living Adjustment				3,667,864.00		2,679,456.00
d. Other Adjustments				(5,612,635.00)		79,121.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	67,743,773.00	(2.23%)	66,231,135.00	4.80%	69,411,711.00
3. Employee Benefits	3000-3999	64,357,844.00	(3.60%)	62,038,636.00	2.20%	63,402,821.00
4. Books and Supplies	4000-4999	29,042,089.00	(9.68%)	26,231,597.00	(14.01%)	22,557,481.00
5. Services and Other Operating Expenditures	5000-5999	82,570,367.00	(17.85%)	67,834,440.00	(2.51%)	66,131,799.00
6. Capital Outlay	6000-6999	8,135,052.00	0.00%	8,135,052.00	0.00%	8,135,052.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	47,409,081.00	2.00%	48,356,069.00	27.95%	61,871,274.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,751,980.00)	80.79%	(6,783,021.00)	.90%	(6,844,388.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,479,697.00	(4.13%)	1,418,595.00	4.31%	1,479,697.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		350,717,254.00	(6.65%)	327,396,776.00	4.93%	343,522,645.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(5,705,296.00)		3,346,678.00		(17,487,211.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		316,940,658.00		311,235,362.00		314,582,040.00
2. Ending Fund Balance (Sum lines C and D1)		311,235,362.00		314,582,040.00		297,094,829.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	70,000.00		70,000.00		70,000.00
b. Restricted	9740	88,205,843.00		82,147,098.00		68,202,369.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
d. Assigned	9780	61,724,722.00		56,593,838.00		44,813,920.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	161,234,797.00		175,771,104.00		184,008,540.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		311,235,362.00		314,582,040.00		297,094,829.00
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	161,234,797.00		175,771,104.00		184,008,540.00
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	22,254,865.00		22,254,865.00		22,254,865.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		183,489,662.00		198,025,969.00		206,263,405.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		52.32%		60.49%		60.04%
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):						
North Orange County SELPA (MM)						
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)		51,769,738.00		51,769,738.00		51,769,738.00
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)		350,717,254.00		327,396,776.00		343,522,645.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		350,717,254.00		327,396,776.00		343,522,645.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		350,717,254.00		327,396,776.00		343,522,645.00
d. Reserve Standard Percentage Level						
(Refer to Form 01CSI, Criterion 8 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,014,345.08		6,547,935.52		6,870,452.90
f. Reserve Standard - By Amount						
(Refer to Form 01CSI, Criterion 8 for calculation details)		2,240,000.00		2,240,000.00		2,240,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		7,014,345.08		6,547,935.52		6,870,452.90
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01I COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(54,795.00)	0.00	(3,751,980.00)				
Other Sources/Uses Detail					0.00	1,479,697.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	54,795.00	0.00	3,751,980.00	0.00				
Other Sources/Uses Detail					498,962.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					980,735.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16I FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
25I CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
35I COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,374,666.00		
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					1,374,666.00	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								

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
TOTALS	54,795.00	(54,795.00)	3,761,980.00	(3,761,980.00)	2,854,363.00	2,854,363.00		