

## **2023-2024 First Interim Budget**

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

### **Orange County Board of Education**

Jorge Valdes, Esq.	Trustee Area 1
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**December 6, 2023**

Orange County Department of Education  
2023-24 First Interim Budget

Object Code		2023-24 Adopted Budget	2023-24 First Interim Budget	Variance
1XXX	Certificated Salaries	59,443,197	57,543,652	(1,899,545)
2XXX	Classified Salaries	70,060,470	70,208,472	148,002
3XXX	Employee Benefits	67,988,077	66,490,998	(1,497,079)
<b>Total</b>	<b>Salaries and Benefits</b>	<b>197,491,744</b>	<b>194,243,122</b>	<b>(3,248,622)</b>
41xx, 42xx	Textbooks & Other Books	237,510	440,899	203,389
	Increase in Instructional materials			
43xx	Materials & Supplies	23,445,695	18,865,179	(4,580,516)
44xx	Equipment	12,507,000	10,551,541	(1,955,459)
	All items are related to ESSER Plans			
47xx	Food	555,500	602,599	47,099
	Increase for child nutrition program			
<b>Total</b>	<b>Supplies and Equipment</b>	<b>36,745,705</b>	<b>30,460,218</b>	<b>(6,285,487)</b>
5100	Subagreements	17,578,166	23,631,209	6,053,043
	<b>Increase over \$25,000</b>			
	Transportation	6,564,520	6,912,507	347,987
	TUPE Consortium	2,001,578	2,483,164	481,586
	<b>New</b>			
	K12 Strong Workforce	-	1,324,343	1,324,343
	Student Behavioral Health		3,480,337	3,480,337
	Educator Workforce Investment		692,500	692,500
5210	Travel and Conference (local)	491,565	527,971	36,406
	Increase in various programs under \$25,000			
5220	Travel and Conference	723,121	872,956	149,835
	Various programs (more than 25 programs have small increases)			
5230	Conference/workshop Registration	1,273,156	1,370,514	97,358
	mostly due to Special Schools one-time funding of student programs			
5310	Dues and Memberships	251,166	271,462	20,296
	Increase for Dues for various programs less than \$25,000			
5450	Casualty Insurance	450,000	450,000	-
55xx	Utilities	1,450,711	1,445,881	(4,830)
	changes in projected costs for water, electricy, and waste disposal for various programs less than \$25,000			
56XX	Rentals, leases and Repairs	9,798,099	10,384,562	586,463
	<b>Increase over \$25,000</b>			
	MTSS	80,000	400,000	320,000
	various changes less than \$25,000		166,463	166,463
	<b>New</b>			
	OC County Counselor	-	100,000	100,000

Orange County Department of Education  
2023-24 First Interim Budget

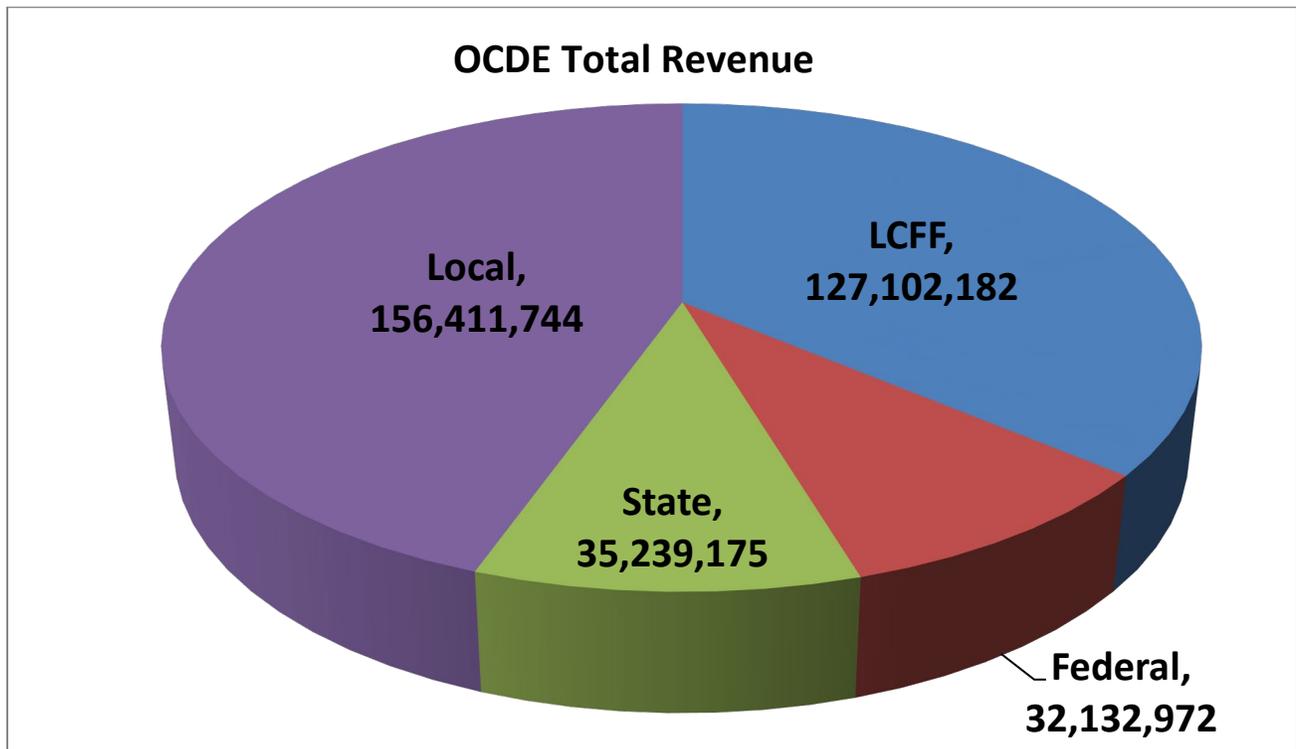
<b>Object Code</b>		<b>2023-24 Adopted Budget</b>	<b>2023-24 First Interim Budget</b>	<b>Variance</b>
6XXX	<b>Capital Outlay</b>			
6120	Improvement to Buildings	11,959	403,430	391,471
62XX	Building Improvements	551,000	2,149,000	1,598,000
	Costs to increase outdoor learning areas			
6410	New Equipment	4,301,115	4,361,171	60,056
6530	Equipment Replacement	182,500	2,682,500	2,500,000
<b>Total 6000</b>	<b>Total Capital Outlay</b>	<b>5,046,574</b>	<b>9,596,101</b>	<b>4,549,527</b>
7XXX	<b>Other Outgo</b>	<b>38,536,287</b>	<b>27,484,355</b>	<b>(11,051,932)</b>
7281	All Other Transfers	15,146,877	16,076,712	929,835
	Increase MAA pass thru to districts			
7299	All Other Transfers Out	22,506,620	10,956,184	(11,550,436)

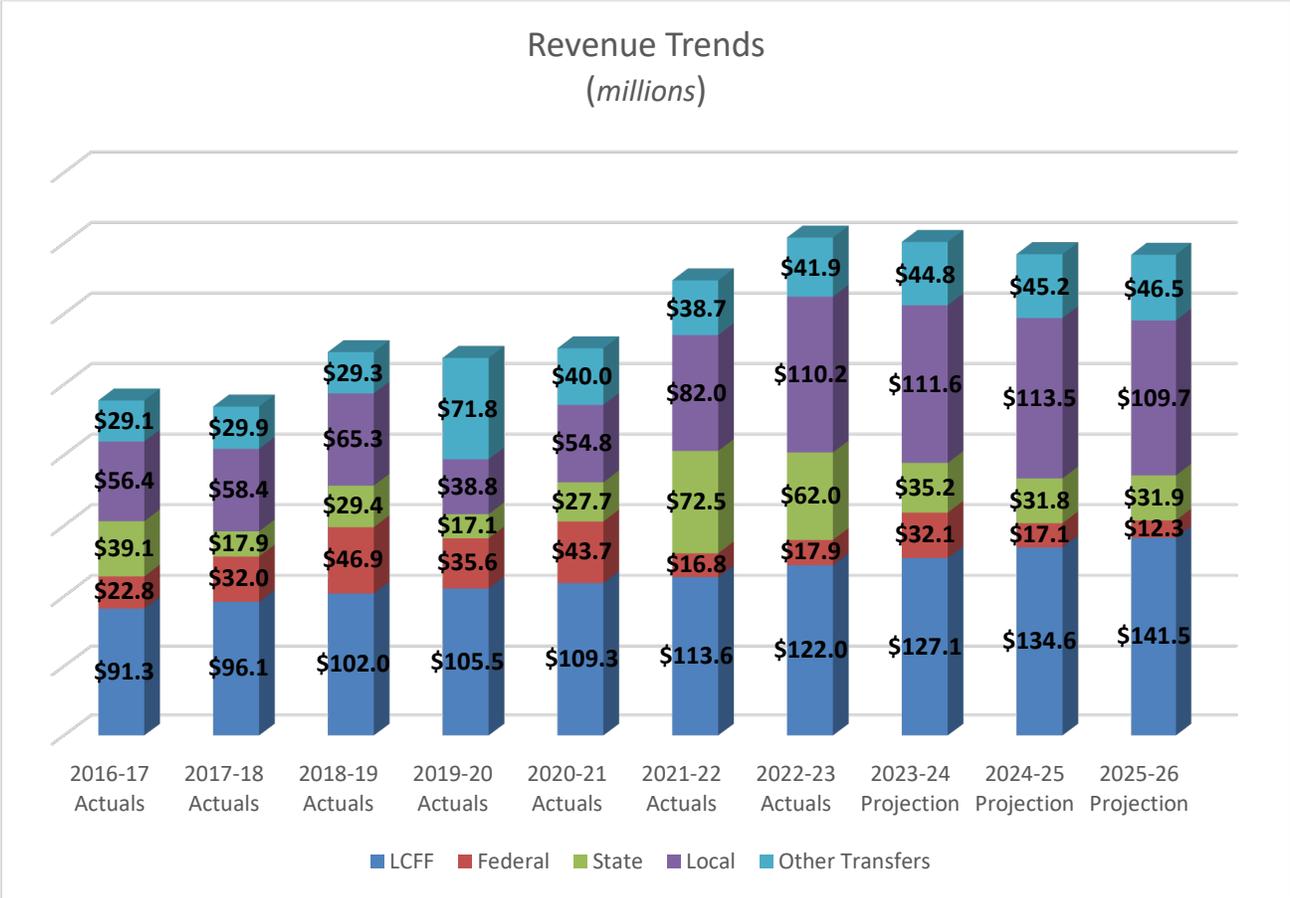
This summary is an overview of the Orange County Department of Education (OCDE) Budget reflecting the goals and priorities of the County Superintendent and the Orange County Board of Education in alignment with the Local Control Accountability Plan (LCAP). The budget is a complex document that is required to follow state accounting guidelines. The budget summary incorporates information from The Governor's January Budget and May Revise for the 2023-2024 budget, and provides estimates of actual revenue and expenditures for 2022-2023. The First Interim Budget includes new entitlements, grants and contracts received since budget adoption and is aligned with the Local Control Accountability Plan for 2023-2024, the Expanded Learning Grant approved in May 2021, the American Recovery Plan Act approved on October 6, 2021, the Educator Effectiveness Grant approved on December 8, 2021, and the Transportation Plan approved in March 2023. The LCAP lays out the main objectives for meeting the learning requirements of high need students and also identifies the expenditures required to meet the objectives.

The 2023-2024 General Fund Budgeted Expenditures are \$333,885,648. After multiple years of declining enrollment and increasing local property taxes, the budget has reached a stage where we are considered to be funded at minimum state aid. This means that any increases in the LCFF calculation from COLAs may result in increasing funds to the Orange County Courts and not OCDE programs. For 2023-2024, only the Local Control Funding Formula and a few specific programs will receive a cost of living adjustment of 8.22%.

# REVENUE

The Total General Fund Revenue Projections are \$350,886,073





**Local Control Funding Formula (LCFF) is \$127,102,182**

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. The funding accounts for 36% of our total revenue. The LCFF formula for County Offices is separated into 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 2023-2024 is \$42,267,543**

Pupil Driven Grants: Base funding is received per ADA, plus supplemental and concentration grants for students that are classified as one of the following: English

Learners, Foster Youth, or qualify for the Free and Reduced Lunch Program. Our 2023-2024 unduplicated rate is 86.87%.

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

**Projected funding for 2023-2024 is \$9,057,270**

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%

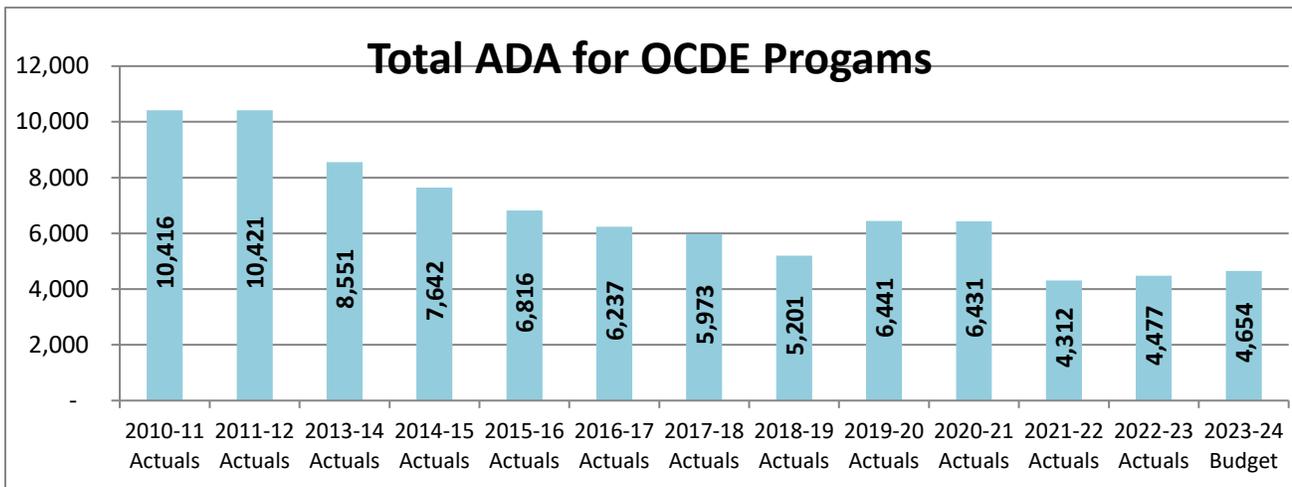
**Projected funding for 2023-2024 is \$29,055,182**

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 County Offices of Education (COEs) and school districts will receive an 8.22% Cost of Living Adjustment (COLA) for LCFF in 2023-2024, however only specific categorical programs will receive this COLA. Beginning in 2023-2024, COEs are able to utilize the greater of current year ADA, prior year ADA, or the average of the three most recent prior years ADA when calculating LCFF Alternative Education funding. This calculation is consistent with the school district LCFF ADA calculation introduced with the 2022-2023 Enacted State Budget.

Because of our minimum state aid/excess tax status, we will be required to transfer over \$10.8 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 Actuals	2023-24 Budget
Juvenile Court Schools	858	737	519	492	460	401	475	475	267	321	269
Community Schools "C"	2,672	2,079	1,583	1,267	1,134	975	1,454	1,347	502	846	1,092
Community Schools Secondary 1st Semester	462	419	466	557	584	284	499	599	45	64	3
CHEP and PCHS	1,613	1,547	1,321	1,073	908	708	629	630	571	426	392
PCHS Secondary 1st Semester "A" & "B"	797	889	911	972	1,253	1,233	1,593	1,593	1,300	1,415	1,438
Expelled	147	130	132	115	133	136	179	175	51	50	57
County Community "A" & "B"	1,064	874	958	780	563	542	635	635	634	502	456
County Community "A" & "B" Secondary 1st Semester	501	537	467	464	426	358	406	406	465	409	500
College & Career Prep. Charter			41	141	142	179	199	199	147	107	110
<b>Total For ACCESS</b>	<b>8,114</b>	<b>7,212</b>	<b>6,398</b>	<b>5,861</b>	<b>5,603</b>	<b>4,815</b>	<b>6,069</b>	<b>6,059</b>	<b>3,982</b>	<b>4,140</b>	<b>4,317</b>
Change from Prior Year	(1,202)	(902)	(814)	(538)	(258)	(788)	1,254	(10)	(2,077)	158	177
<b>SIS Total</b>	<b>1,760</b>	<b>1,845</b>	<b>1,845</b>	<b>1,993</b>	<b>2,262</b>	<b>1,875</b>	<b>4,092</b>	<b>2,675</b>	<b>1,810</b>	<b>1,888</b>	<b>1,941</b>
<b>Total Program without SIS</b>	<b>6,354</b>	<b>5,367</b>	<b>4,553</b>	<b>3,868</b>	<b>3,341</b>	<b>2,940</b>	<b>1,977</b>	<b>3,384</b>	<b>2,172</b>	<b>2,252</b>	<b>2,376</b>
Special Schools	436	430	418	376	370	386	372	372	330	337	337
Change from Prior Year	(38)	(6)	(13)	(42)	(6)	16	(14)	(0)	(42)	7	-
Total	8,551	7,642	6,816	6,237	5,970	5,201	6,441	6,431	4,312	4,477	4,654
<b>Difference from prior year</b>	<b>(1,239)</b>	<b>(908)</b>	<b>(827)</b>	<b>(579)</b>	<b>(267)</b>	<b>(769)</b>	<b>1,241</b>	<b>(11)</b>	<b>(2,119)</b>	<b>165</b>	<b>177</b>

## Average Daily Attendance (ADA)

OCDE has been declining in enrollment since 2012-2013. Due to COVID-19 and the closure of schools, the State changed the formula for calculating ADA. This resulted in an increase in ADA for 2019-2020 and hold harmless for 2020-2021. As a County Office, we did not receive the benefit of using prior year ADA after 2020-2021 through 2022-2023. However, beginning in 2023-2024, County Offices are able to utilize the greater of current year ADA, prior year ADA, or the average of the three most recent prior years ADA when calculating LCFF Alternative Education funding. This calculation is consistent with the school district LCFF ADA calculation

introduced with the 2022-2023 Enacted State Budget. In 2022-2023 we did have a slight increase in ADA and we are projecting an additional increase in ADA for 2023-2024 due to program enhancements and improved student engagement. A change in State and County guidelines regarding alternatives to incarceration means that fewer students are enrolled in our program and remain in their district of residence. To adjust to the changing environment, we are developing new programs, strengthening partnerships with districts and court agencies, expanding our career technical programs, and providing innovative programs to better serve our students.

### **Revenue Outside of LCFF**

Outside of the 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.

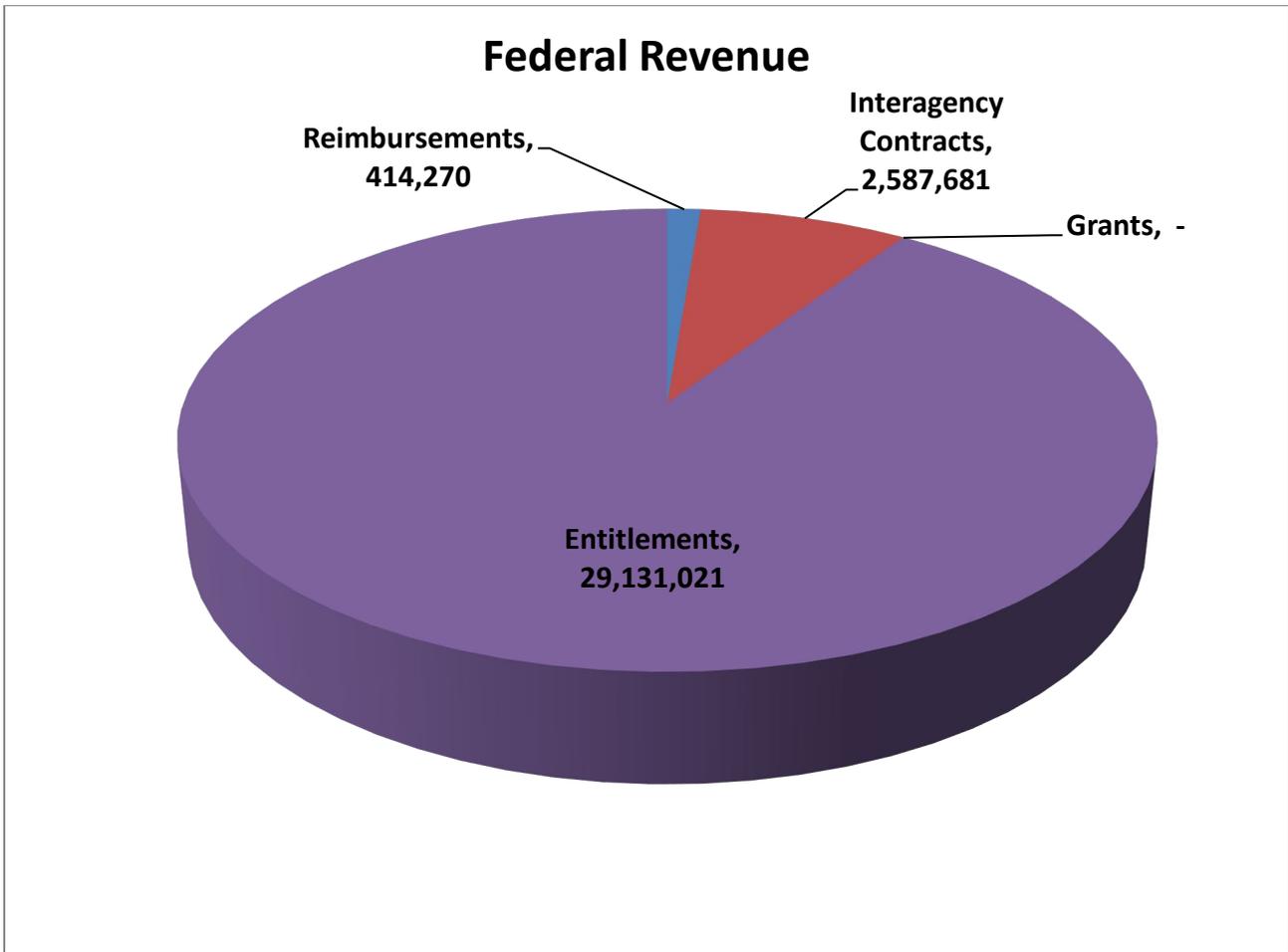
*Entitlements:* Are funds normally received on a per student basis, and are either part of the State Budget or Federal Budget authority. Most of these funds are on-going appropriations and may have restricted guidelines for expenditures.

*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.

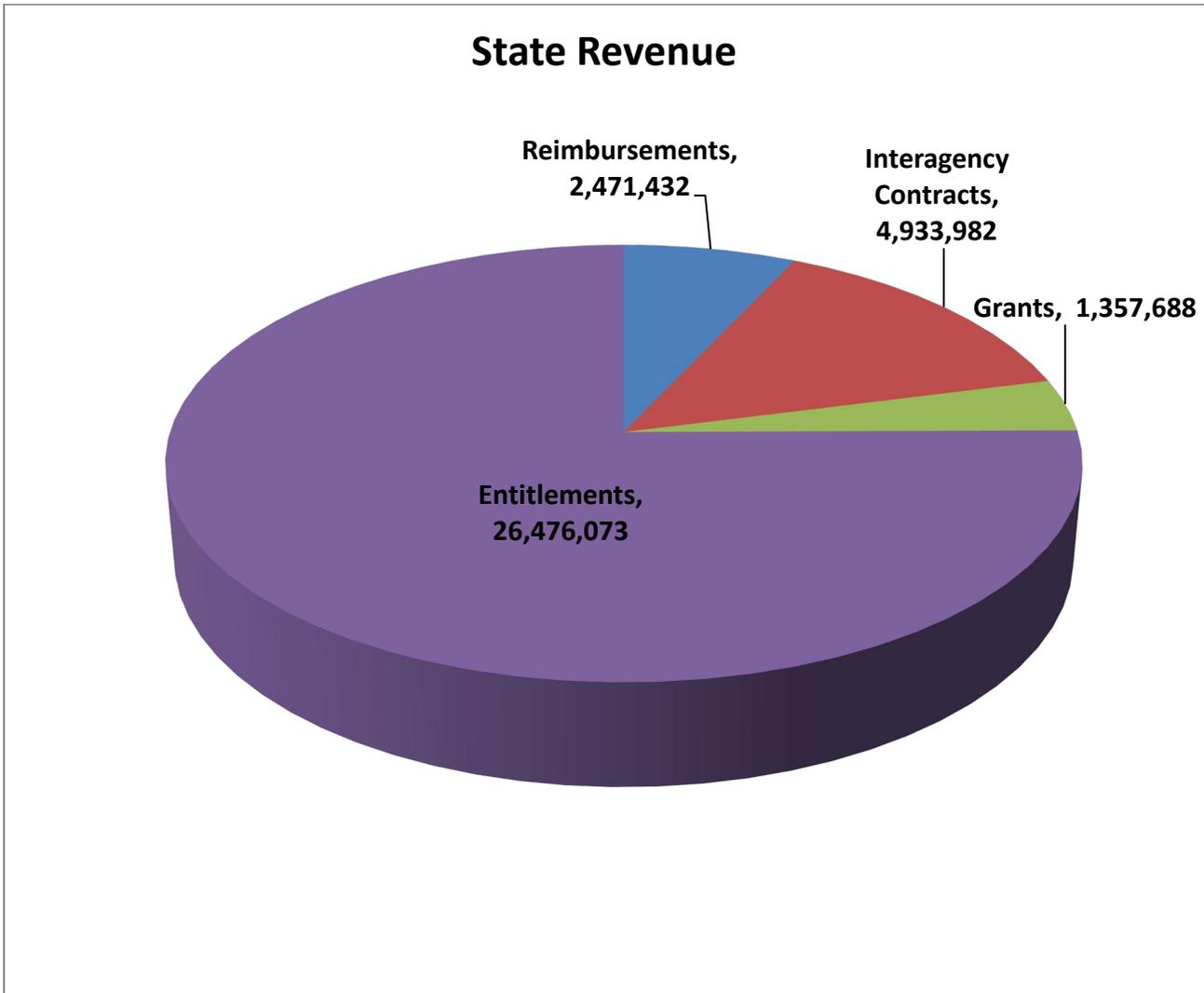
*Fee for Services:* Most of the fees for services are in Local revenue and they include billing to school districts for students they have referred, excess billing for Special Schools, billing for Inside the Outdoors, Professional Development for school districts, Financial System service fees, and various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

*Total Federal Revenue is \$32,132,972*



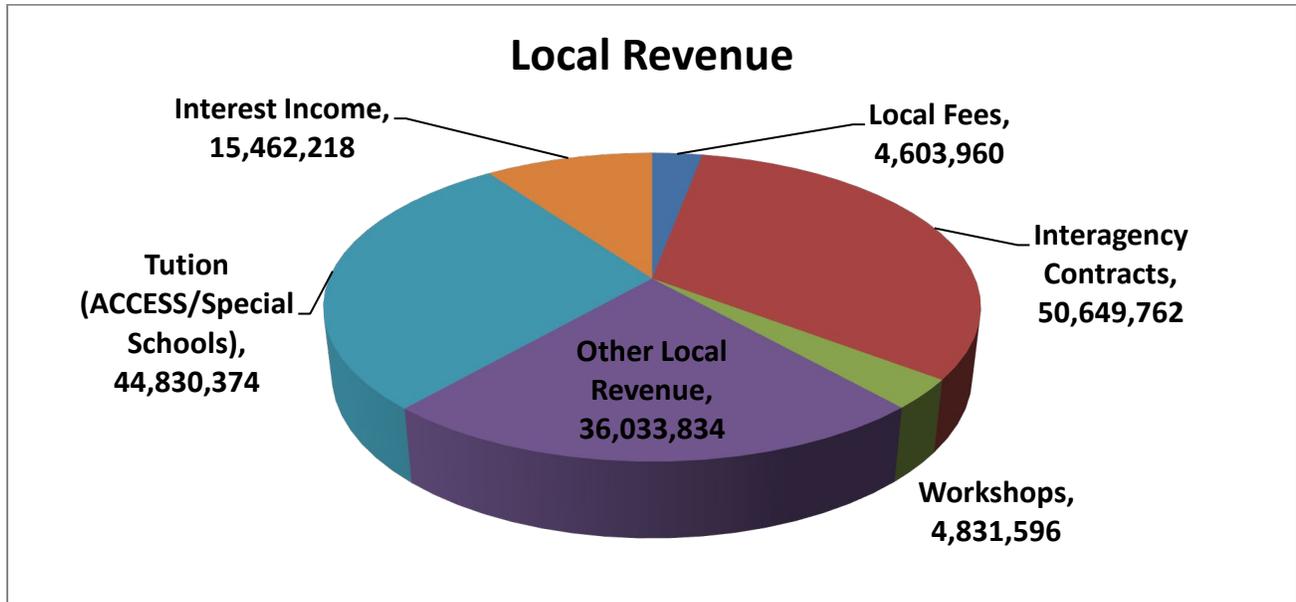
<b>Federal Revenue</b>								
	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
	<b>Actuals</b>	<b>Budget</b>						
<b>Entitlements</b>								
Special Education	1,769,579	1,668,875	1,548,760	1,602,331	1,475,581	1,673,587	1,531,278	1,439,694
Title I	4,154,355	4,802,429	4,729,492	4,914,631	4,518,797	3,267,569	3,728,612	4,483,051
Title II	65,808	70,622	46,329	46,469	39,194	38,378	192,597	62,108
Title III	9,882	257,847	134,127	12,913	173,519	226,743	97,356	72,081
Title IV	-	-	427,257	217,650	162,199	-	299,575	222,384
Education of Homeless	251,116	241,032	276,173	241,491	252,269	276,240	265,458	354,042
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	72,700	52,818	80,500
Expanded Learning	102,640	158,520	94,996	129,390	138,145	138,432	119,183	135,144
QRIS Certification	-	405,419	305,052	771,600	618,736			
Perkins Innovation	-	-	-	259,219	85,836	56,453	47,428	-
Dual Language Learning Prof Develo p	-	-	144,752	764,409	366,056			
Inclusive Early Learning	-	-	29,906	720,239	-			
ESSA Sch Improvement	-	-	51,130	407,486	782,472	778,382	349,084	920,605
QCC Equitable Learning				213,366				
CARES Act Coronavirus Relief [CR LLM,GEER,ESSER I]					7,728,039	1,851,306	-	-
OC Threat Assessment						52,092	111,062	436,507
Title IV Student Support Acad Enrichment				1,074,695				
National Sch Lunch Prog (NSLP) COVID 19 .75 Cent Rate Increase					4,891	63,472	-	-
Comprehensive Schools Security					14,303	132,290	-	-
Education Innovation & Research					78,619	482,517	1,030,959	1,057,543
Elementary & Secondary School Relief fund (ESSER II)						4,825,682	5,185,715	645,436
Elementary & Secondary School Relief fund (ESSER III)						504	96,417	17,705,667
CARES Act Coronavirus Relief [GEER II]						819	282,522	
American Rescue Plan:Homeless I Program						192,315	298,765	653,993
American Rescue Plan Homeless Children & Youth II (ARP)							-	60,211
Workforce Development							1,244,922	802,055
	<b>7,234,624</b>	<b>8,146,556</b>	<b>8,215,742</b>	<b>11,442,806</b>	<b>16,518,738</b>	<b>14,129,481</b>	<b>14,933,750</b>	<b>29,131,021</b>
<b>Reimbursements</b>								
MAA	12,245,962	21,607,896	36,620,011	22,537,612.06	24,751,406	39,179	-	-
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	311,180	410,966	414,270
Spec Schools Medi-Cal	587,002	482,015	625,145	273,186.00	519,873			
	<b>13,069,554</b>	<b>22,384,816</b>	<b>37,610,832</b>	<b>23,057,308</b>	<b>25,533,219</b>	<b>350,359</b>	<b>410,966</b>	<b>414,270</b>
<b>Grants</b>								
	-	-		-	-		-	-
<b>Contracts</b>								
Interagency Contracts	2,435,329	1,514,643	116,673	1,078,642.53	1,607,909	2,320,431	2,549,166	2,587,681
	<b>22,739,507</b>	<b>32,046,015</b>	<b>45,943,247</b>	<b>35,578,756</b>	<b>43,659,866</b>	<b>16,800,271</b>	<b>17,893,882</b>	<b>32,132,972</b>
Change from Prior year		9,306,508	13,897,232	(10,364,491)	8,081,110	(26,859,595)	1,093,611	14,239,090
		41%	43%	-23%	23%	-62%	7%	80%

*Total State Revenue is \$35,239,175*

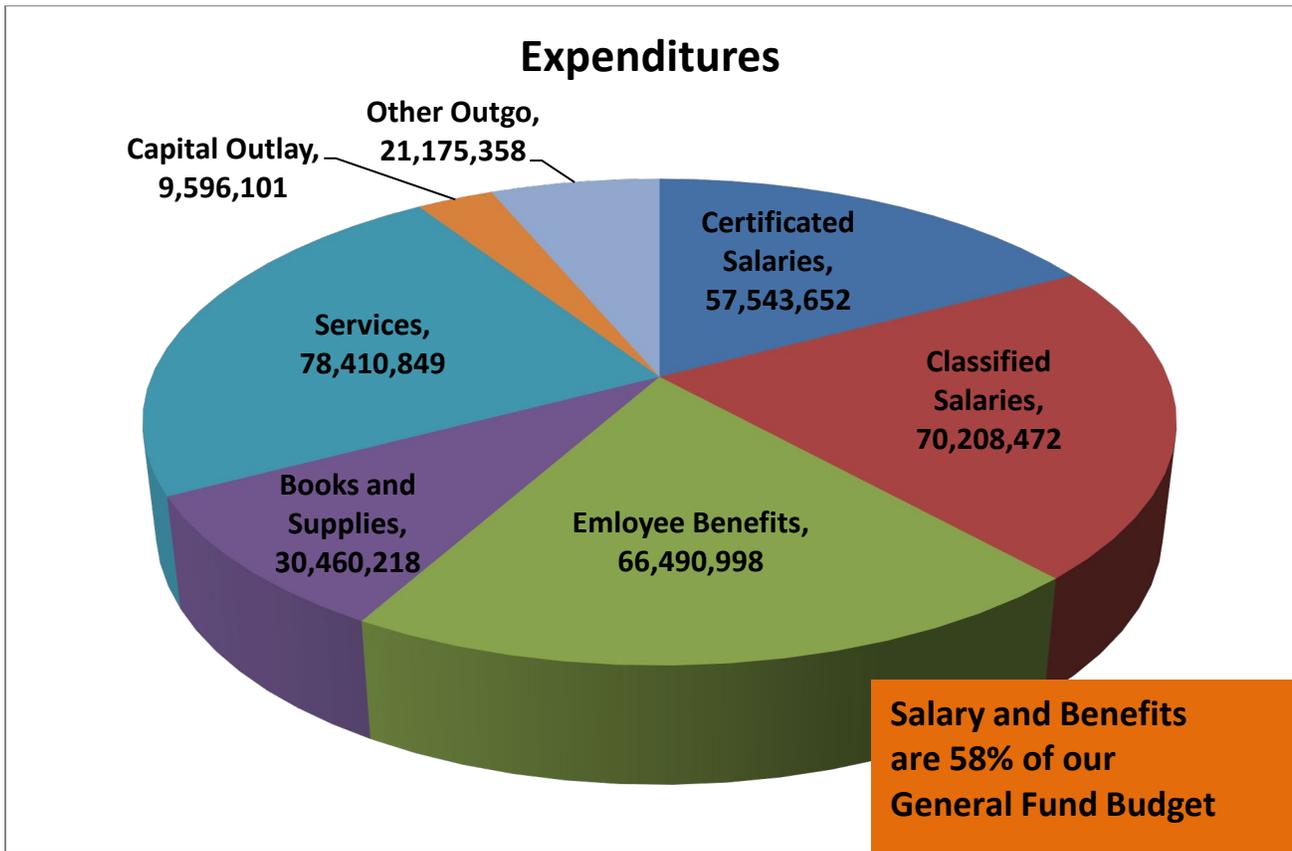


<b>State Revenue</b>								
	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
	<b>Actuals</b>	<b>Budget</b>						
<b>Entitlements</b>								
Prior Year Apportionment	(70,307)	154,311	259,097	87,997.16		308,642	(7,459)	
Mandated Costs	2,311,881	1,719,954	1,908,644	787,972.00	841,868	884,301	751,133	811,620
Lottery	1,124,427	1,623,560	1,136,466	954,121.11	1,922,190	1,717,729	630,712	1,167,810
Countywide Foster Youth	817,097	894,112	896,628	867,811.70	1,223,903	1,044,041	1,659,692	1,895,778
Commission on Teacher Credentialing	19,278	19,278	19,154	19,153.67	18,577	18,577	18,577	18,577
Tobacco Use Prevention	830,354	916,198	963,982	1,487,425.15	3,223,100	3,167,006	3,226,056	4,899,229
Fairview Development Ctr	31,612	(7,903)	7,903	7,903.00	-			
NOC Early Start	48,789	39,862	150,252		161,183	200,082	94,992	95,525
CALWorks	55,788	26,574	61,149	37,091.00		54,110	76,804	24,020
ACCESS Mental Health	390,419	291,393	295,717	369,062.98	364,419	403,198	400,065	403,940
Special Schools Mental Health	26,065	19,497	24,398	24,685.90	24,375	24,785	26,671	16,356
Prop 39 Clean Energy	1,326,052	327,167	-					
Ca. Complete Count Census	-	-	-	300,770.46	-			
Unemployment Insurance	182,045	183,668	188,060	187,425.30	174,422	176,597	180,528	182,259
Power of Discovery	56,409	53,746	54,603	26,619.41	32,010	34,319	24,426	34,500
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	5,528,817	5,528,817
Expanded Learning	153,960	105,680	169,204	121,788.81	135,271	128,534	168,403	368,279
Early Childhood	89,584	-	-					
MTSS	20,000,000	1,000,000	13,500,000		-	27,900,000	18,600,000	-
CCI Cal. Career Innovations	-	75,187	28,833					
College Readiness	383,088	-	-					
College Readiness CCPA	75,000	-	-					
CPA 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	816,982	2,594,249	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	188,805	200,803	633,356
CARES Act					924,123			
School communication Interoperability					4,124	157,732	-	
SB 117 COVID-19 Funding				118,367.00		17,829,617	(211,264)	-
COVID-19 Response Relief, In-Person Instruction (IPA)					436,346	319,588	3,273	3,583,768
COVID-19 Response Relief, Expanded Learning Opportunities (ELO)					4,181,342	493,305	-	
Educator Effectiveness						2,077,625	519,407	-
Learning Communities for School Success						272,475	38,925	77,850
Special Ed Pass Through					13,979	13,979		
Safe Schools for All						400,000	-	
A-G Completion						539,526	179,842	
Arts & Music							1,392,762	1,293,846
California Community School Program Planning							630,000	520,370
Learning Recovery Emergency							5,386,603	-
Model Curriculum						8,030	10,857,814	534,156
Literacy Coach & Read Sp.							900,000	-
Arts & Music Prop 28								390,764
Educator Workforce Investment								1,000,000
Various	21,304	33,406	9,286	6,201.32	8,167	91,293	20,527	115,253
<b>Total Entitlements</b>	<b>32,879,267</b>	<b>13,002,265</b>	<b>26,527,054</b>	<b>15,662,487</b>	<b>22,621,663</b>	<b>66,121,150</b>	<b>53,892,359</b>	<b>26,476,073</b>
<b>Reimbursements</b>	<b>18,538</b>	<b>21,312</b>	<b>27,844</b>	<b>17,926.93</b>	<b>16,102</b>	<b>66,856</b>	<b>300,600</b>	<b>2,471,432</b>
<b>Grants</b>								
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	1,260,761	1,543,621	1,357,688
<b>Total Grants</b>	<b>5,874,197</b>	<b>4,558,015</b>	<b>2,481,202</b>	<b>1,402,817</b>	<b>399,405</b>	<b>1,260,761</b>	<b>1,543,621</b>	<b>1,357,688</b>
<b>Contract</b>								
Foster Youth Technical Assistance	307,030	282,566	407,245	-	-			
K-12 Strong Workforce					3,768,396	3,718,631	5,327,040	3,993,953
K-12 Pathway Coordinator					117,500	128,500	130,000	169,000
Reset Toolbox					89,195	1,167		
Suicide Prevention					70,886			
Direct Support Professional					146,326	722,236	765,688	771,029
Social Emotional Learning Community of Practice					260,421	337,079		
Dual Language Learner						100,589		
CalHope						64,773		
	<b>307,030</b>	<b>282,566</b>	<b>407,245</b>	<b>-</b>	<b>4,452,724</b>	<b>5,072,976</b>	<b>6,222,729</b>	<b>4,933,982</b>
<b>Total State</b>	<b>39,079,032</b>	<b>17,864,158</b>	<b>29,443,345</b>	<b>17,083,230</b>	<b>27,489,894</b>	<b>72,521,743</b>	<b>61,959,308</b>	<b>35,239,175</b>
Change from Prior year		(21,214,874)	11,579,187	(12,360,115)	10,406,664	45,031,849	(10,562,434)	(26,720,133)
		-54%	65%	-42%	61%	164%	-15%	-43%

**Total Local Revenue is \$156,411,744**



<b>Local Revenue</b>								
	<b>2016-17</b>	<b>2017-18</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>
	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Actuals</b>	<b>Budget</b>
<b>Local Revenue</b>								
Redevelopment	2,185,773	2,598,100	2,999,856	3,355,799.52	3,700,168	4,316,401	4,170,892	4,170,892
Sale of Publications	499,106	316,888	304,131	206,777.77	195,374	242,802	284,310	280,885
Food Sales	323,611	298,327	352,932	202,486.33	28,275	112,834	192,921	150,000
Leases and Rentals	3,245	5,066	4,776				1,783	1,783
Other Sales					(2,500)		1,067	400
<b>Total Local</b>	<b>3,011,735</b>	<b>3,218,381</b>	<b>3,661,695</b>	<b>3,765,064</b>	<b>3,921,317</b>	<b>4,672,037</b>	<b>4,650,973</b>	<b>4,603,960</b>
Interest	1,379,107	2,323,435	3,895,426	4,413,963.32	2,098,504	(4,633,858)	12,576,542	15,462,218
<b>Interagency Fees and Contracts</b>								
Courier JPA	151,700	160,000	230,000	190,000.00	210,000	215,000	215,000	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	312,814	341,218	343,566
Dept of Justice Tobacco	-	-	-	35,927.40	137,397	144,704	65,022	-
Education Support Dependent	286,577	292,556	-					
Project Glad	305,989	303,579	333,880	79,248.93	-		1,436	-
Preschool Glad	-	-	87,952	39,329.46	18,548		-	
Special Ed JPA	46,859	46,181	45,442	44,731.86			39,698	39,698
Imagining Services	90,912	92,226	97,731	113,517.00	93,500	76,140	100,813	115,763
NOC SELPA Itinerant Services	1,662,822	1,847,990	2,050,633	1,931,119.02	1,984,857	1,994,022	2,174,394	2,404,931
Special Schools Billing	24,361,965	24,583,806	25,825,162	27,038,796.49	26,282,904	27,497,810	28,604,380	32,146,449
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					
Audio logist SELPA	279,815	337,632	273,327	289,466.85	246,391	258,114	328,452	375,103
VPE Health Care Agency	303,131	271,466	391,560	306,833.60	350,115	424,548	591,326	
Violence Prevention	221,496	228,439	191,111	146,395.44	175,025	168,182	214,536	
Violence Prevention Admin	208,879	251,866	228,340	201,321.45	225,586	132,704	129,743	
Violence Prevention Conflict	93,295	101,733	-					
VPE Restorative Practice	-	-	238,266	112,070.15	135,789	144,674	196,974	
VPE Threat Assessment	-	-	253,288	222,649.05	280,024	293,361		
Violence Prevention Evaluation	131,849	135,146	152,374	151,098.12	152,687	156,164	160,098	
Transportation	2,903,006	2,954,769	3,185,060	3,795,817.99	2,478,225	4,134,846	4,963,700	3,045,829
School Based Supplemental	503,520	477,451	242,553					
CTE Incentive	134,968	140,979	146,137			744,168		
Environmental Field	782,620	566,280	831,505	707,884.72	262,624		919,254	741,596
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	1,147,340	1,449,911	147,337
Bi-Tech Fees	2,353,239	2,940,321	3,117,013	3,049,022.00	3,147,934	3,130,000	3,664,375	3,664,375
Education Services Income	-	-	1,404,732	1,078,381.90	668,507		176,650	175,000
IT Services	89,130	148,340	145,715	193,577.62	366,856	391,280	388,870	390,000
MAA	-	-	52,499	65,427.92	77,155	88,013	161,645	137,025
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	2,033,993	2,211,990
Fairview Development					102,550	81,493	-	-
CAL Works HVP Home Visits					204,524	148,671	153,130	-
Education Workforce Investment					66,110	53,558	249,658	14,000
HCA After Hours Nurse					800,000	707,400	(314)	
K-12 School Based Mental Health					499,951	483,120	538,964	544,754
Project Sunshine							800,000	-
CCSPP Regional Tech Asst.							41,132	1,936,320
California Apprenticeship Initiative								500,586
Various	158,074	190,050	239,919	167,052.01	259,821	387,953	1,639,020	1,500,440
<b>Total Interagency</b>	<b>42,759,263</b>	<b>38,957,010</b>	<b>44,231,838</b>	<b>54,069,505</b>	<b>42,207,475</b>	<b>44,816,079</b>	<b>50,343,076</b>	<b>50,649,762</b>
Registrations for Workshops	3,889,646	3,631,384	4,469,921	3,598,822.85	2,225,592	4,221,829	5,035,032	4,831,596
MAA					255,723	28,114,493	22,882,330	17,679,610
Medi-Cal ACCESS						383,695	49,125	40,000
Spec Schools Medi-Cal						472,750	1,022,489	1,200,000
Other Local Revenue	5,375,830	6,699,006	5,076,162	4,909,035.29	4,137,398	3,989,899	9,388,378	17,114,224
<b>Total all 8600 Object Codes</b>	<b>9,265,476</b>	<b>10,330,390</b>	<b>9,546,083</b>	<b>8,507,858</b>	<b>6,618,713</b>	<b>37,182,668</b>	<b>38,377,354</b>	<b>40,865,430</b>
	<b>52,024,739</b>	<b>54,829,216</b>	<b>61,335,042</b>	<b>70,756,390</b>	<b>54,846,009</b>	<b>82,036,926</b>	<b>105,947,945</b>	<b>111,581,370</b>
<b>Tuition</b>								
Special Schools	3,372,533	3,501,323	3,914,894	3,954,876.76	3,901,627	3,580,407	4,272,227	4,528,558
ACCESS	29,747,768	29,624,219	28,853,744	35,415,141.29	35,438,488	34,264,017	36,584,643	39,273,350
Charter School Adm in Fee	232,343	289,248	399,597	467,811.00	654,152	811,850	1,008,079	1,008,079
Other	15,496	20,387	16,351	15,975.72	18,705	19,441	21,211	20,387
<b>Total all 8700 Object Codes</b>	<b>33,368,140</b>	<b>33,435,177</b>	<b>33,184,586</b>	<b>39,853,805</b>	<b>40,012,972</b>	<b>38,675,717</b>	<b>41,886,160</b>	<b>44,830,374</b>
<b>Total All Local Revenue</b>	<b>85,392,879</b>	<b>88,264,393</b>	<b>94,519,628</b>	<b>110,610,195</b>	<b>94,858,981</b>	<b>120,712,643</b>	<b>147,834,106</b>	<b>156,411,744</b>
Change from Prior year		2,871,514	6,255,235	16,090,567	(15,751,214)	25,853,662	27,121,463	8,577,638
		3%	7%	17%	-14%	27%	22%	6%



Salary and benefits are 58% of the general budget. OCDE has 1,467 employees, 1,211 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 reflects a sharp increase in employee benefits for both pensions and health and welfare benefits. OCDE collaborates with our collective bargaining units and we include the cost of employee benefits in total compensation when bargaining.

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Certificated Salaries	52,747,679	53,130,344	53,809,850	47,932,564	47,692,362	48,838,222	50,198,007	51,554,629	57,543,652	58,719,214	62,031,834
Classified Salaries	52,645,791	54,180,353	54,863,957	54,287,591	55,212,943	55,819,243	57,829,647	63,031,112	70,208,472	70,408,331	73,311,346
Employee Benefits	40,086,491	42,469,481	44,873,727	50,011,849	51,958,707	52,919,852	56,005,568	58,606,044	66,490,998	66,962,604	69,082,821
<b>Total Salary and Benefits</b>	<b>145,479,961</b>	<b>149,780,178</b>	<b>153,547,534</b>	<b>152,232,004</b>	<b>154,864,012</b>	<b>157,577,317</b>	<b>164,033,222</b>	<b>173,191,785</b>	<b>194,243,122</b>	<b>196,090,149</b>	<b>204,426,001</b>
Total Regular Employees	1159	1196	1220	1157	1105	1145	1160	1195	1211		

AB1200 guidelines require us to project revenue and expenditures for the current and two subsequent years. The chart above is an excerpt from the budget document that shows our projections for salaries and benefits. This is an important budget item as it represents 58% of our budget.

Salaries in 2023-2024 reflect the savings from retirements and reductions through attrition. Negotiations with all bargaining groups are settled, and employee health and welfare benefit and salary increases are included for all staff. The State Teachers Retirement System (STRS) employers’ rates remained at 19.1% for 2023-2024. The Public Employees Retirement System (PERS) increased employer rates from 25.37% to 26.68% in 2023-2024, and are forecasted to increase to 27.7% in 2024-2025 and 28.30% in 2025-2026.

### 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.

<b>Certificated Positions</b>	
Teacher's Salaries	30,990,814
Pupil Support Salaries	4,682,549
Supervisor’s and Administrator’s Salaries	18,948,568
Other Certificated Salaries	2,921,721
Total Certificated Salaries	57,543,652
<b>Classified Positions</b>	
Instructional Salaries	14,598,843
Support Salaries	3,429,431
Supervisor's and Administrator's Salaries	33,425,501
Clerical, Technical, Office Salaries	17,637,501
Other Classified Salaries	1,117,196
Total Classified Salaries	70,208,472

## 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 2015-2016, we implemented the requirements of GASB 68 to recognize the STRS contribution made by the state on behalf of the district (refer to same entry in state revenue). For any short term or substitute employees, we contribute to an alternative retirement plan (PARS) instead of social security unless they qualify by statute for mandatory retirement.

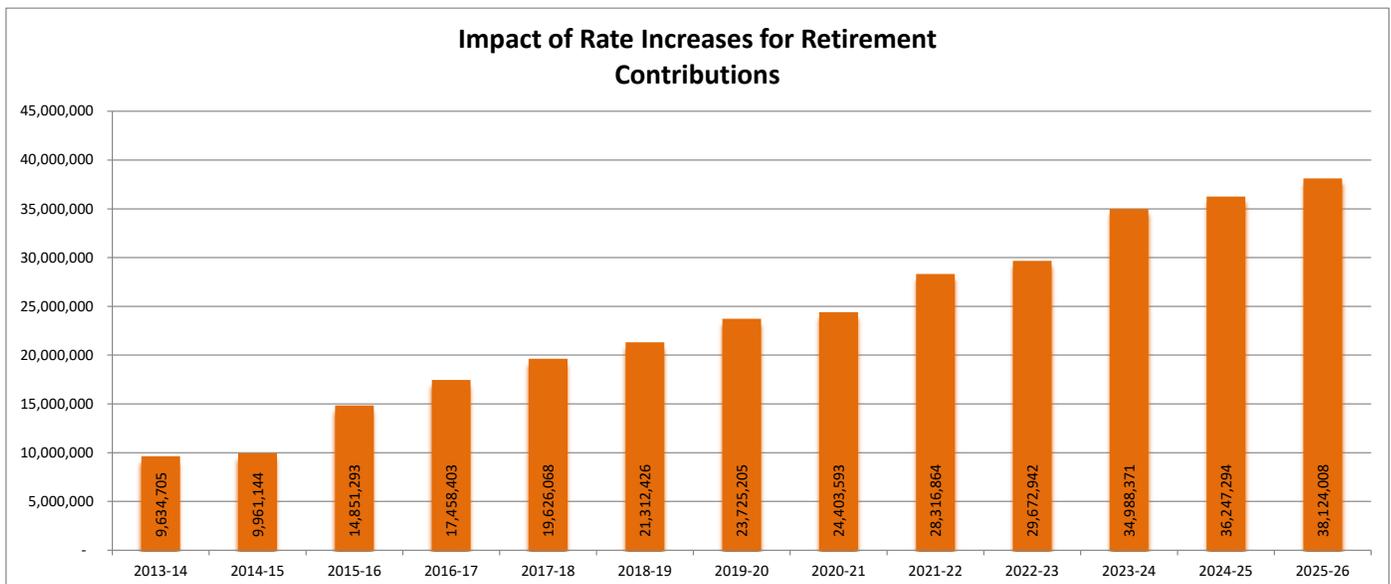
<b>Benefits</b>	
State Teachers' Retirement (STRS)	16,029,225
Public Employers' Retirement (PERS)	18,959,146
Medicare/PARS	2,116,357
Health & Welfare	25,579,063
Unemployment	67,869
Workers' Compensation	2,798,791
Other Benefits	940,547
Total Employee Benefits	66,490,998

## Salaries and Benefits Projection Summary

**Salaries:** Negotiations have been settled and included for both OCSEA and CSEA. The certificated bargaining group (OCSEA) will receive a 3.25% on-going increase and 2% one-time increase. The classified bargaining group (CSEA) will receive a 3.00% on-going increase and a 2% one-time increase.

**Medical Benefits:** Negotiations for our health plans are completed. We agreed to pay 50% of the increase in medical costs for the certificated group, and 100% of the increase in medical costs for the classified group to ensure total compensation equity between groups. This year the overall benefit program costs increased by more than 16%. We continue to meet with our Health Benefits Review Committee regularly, and analyze utilization of our plans.

**Retirement Benefits:** STRS employer rates stayed at 19.1% for 2023-2024 and the PERS employer rates increased from 25.37% to 26.68 %. These rates are anticipated to continue increasing in future years.



## Books and Supplies

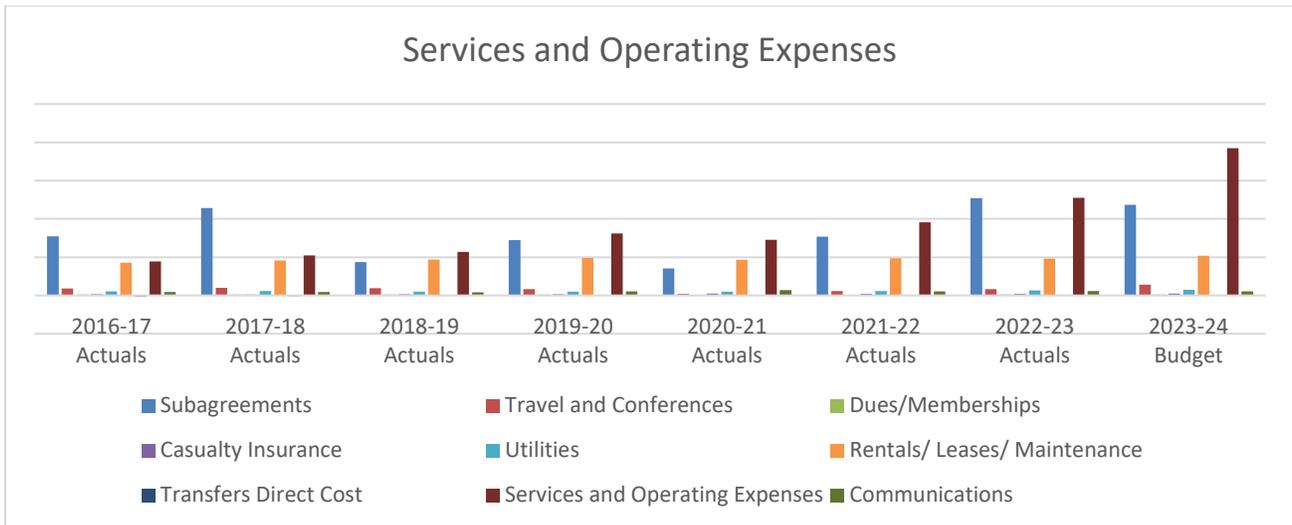
Expenditures in this category are specific to books, supplies, and non-capitalized equipment (equipment under \$5,000)

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
Textbooks/Inst. Materials	294,908	153,792	192,688	404,745	303,759	440,899	444,835	448,849
General Supplies	5,160,091	7,522,734	6,175,296	6,196,696	7,691,718	19,467,778	16,421,209	15,942,176
Equipment	573,076	1,458,358	1,572,288	999,824	808,446	10,551,541	7,203,882	7,240,643
<b>Total</b>	<b>6,028,075</b>	<b>9,134,884</b>	<b>7,940,271</b>	<b>7,601,265</b>	<b>8,803,922</b>	<b>30,460,218</b>	<b>24,069,926</b>	<b>23,631,668</b>

Incorporated in the Materials and Supplies category is a holding account of \$3,305,802 that has not been allocated yet.

### Book and Supplies Summary Projections

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



## **Sub-Agreements: \$23,631,209**

These are contracts with other agencies for services they provide on our behalf. Multi-Tier System of Support (MTSS) is \$8,397,000, transportation services is \$6,912,507, Student Behavior Health Initiative is \$3,480,337, TUPE is \$2,483,164, K-12 Strong Workforce is \$1,324,343 and \$1,033,858 for various programs.

## **Travel and Conference: \$2,774,941**

All travel is required to follow OCDE guidelines and 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 at \$531,471 for 2023-2024. 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 have budgeted \$872,956 for 2023-2024. Many of our programs include statewide collaboration, which usually requires monthly meetings in Sacramento.

Object Code 5230 is for registrations for conferences and workshops. We are supporting staff attendance for virtual conferences for staff development opportunities when possible. We have budgeted \$1,370,514 for 2023-2024.

## **Dues and Memberships: \$271,462**

- 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: \$450,000**

- 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: \$1,445,881**

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

**Rentals and Leases: \$10,384,562**

- The cost of leasing our school sites is budgeted at \$5,424,128. This category also includes equipment maintenance agreements for all of our sites.

**Transfers of Direct Costs: (\$61,388)**

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

**Professional Services: \$38,475,317**

- 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**

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 Actuals	2023-24 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	96,132	9,638	268,000
General Administration	20,807	27,344	23,136	43,098	23,191	31,434	3,970	43,032	4,931	4,206	2,629	49,237	152,000
Project Glad			318,115	216,247	31,531	7,537						17,204	48,000
County Board				15,574	27,629			374,611	706,485	1,362,983	1,121,078	956,473	2,200,000
County Superintendent					8,423			287,149	843,753	1,060,353	207,143	49,946	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											139,554	111,077	140,000
County Board Contingency										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	1,566,536	1,193,574	3,033,000
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)													

## **Communications: \$1,038,865**

- 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 completed their transition and students began attending the new site in January. We have received positive feedback from our parents regarding the location of the site, and we are excited to have another large site that focuses on providing additional services to students. We are also 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 equipment (over \$5,000) or replacement equipment. We have budgeted \$5 million for new equipment in the 2023-2024 year.

### **Capital Outlay Summary Projections**

We are evaluating long-term space planning to help forecast our space needs at our current locations, which will require investment in updated furniture to meet health and safety code requirements. We also continue to add outdoor shelters with internet connectivity at applicable sites to increase outdoor learning spaces. Additionally, we have included architect fees for Rancho Sonado, as well as other planned projects.

We will be bidding roofing maintenance, HVAC replacement and building infrastructure updates for some sites in 2023-2024. Most of these items will be reimbursed by deferred maintenance funds or we will utilize available COVID relief funding.

## **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 \$775,712 to the Child Development Program that is accounted for in Fund 12. This is required because state and federal program 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 expenditures is a Deficiency. The 2023-2024 First Interim Budget projects an excess of \$17,000,425.

## Summary

Our 2023-2024 First Interim projections reflect an excess (current year revenues vs. current year expenditures) of \$17,000,425. This budget includes ESSER III funds that we anticipate expending in 2023-2024. We have reduced the anticipated revenue for the Learning Loss and Arts and Music grant programs based on the 2023-2024 Enacted State Budget with no expenditures for the current year but plan to use in the future years.

The current year revenue vs. expenditures show an excess, and our on-going expenditures are balanced to on-going revenue. Accordingly, we do not have a structural deficit. Salary and benefit increases are included for all groups since collective bargaining has been completed. Additionally, 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 Local Control Accountability Plan (LCAP). We are cautious on planning for on-going expenditures based on one-time funding, and we continue to closely monitor our enrollment trends and adjust staffing as needed. Most of Orange County schools are showing significant enrollment 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 2023-2024 fund balance is projected to be \$391,335,959**

### **\$92,271,946 is committed for specific program needs**

- \$43,735,602 is reserved for LCAP services to serve our students that we receive supplemental and concentration grants.
- \$11,336,315 is reserved for Lottery funds that have been reserved for contingencies.
- \$10,295,647 is reserved for District Differentiated Support.
- \$8,897,253 is reserved for mandated cost funding that has yet to be allocated for specific programs.
- \$5,674,301 is reserved for Medi-Cal Administrative Activities (MAA) for technology upgrades.
- \$4,952,263 is reserved for the various programs that are budgeting to spend the funding in the next year.
- \$3,398,052 is reserved for the various workshops and trainings that will occur in the subsequent year.
- \$2,410,996 is reserved for E-rate funding that is used to reimburse technology expenditures. This funding is to help with technology infrastructure and equipment replacement.
- \$825,858 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.
- \$495,659 is reserved for Risk Management and Security.
- \$250,000 is reserved for County Board discretionary.

### **\$90,069,653 is designated for carryover for specific programs**

- \$40,908,227 is restricted for Routine Maintenance and is required by state statute.
- \$14,812,322 is restricted for Multi-Tiered Support Systems.
- \$9,307,754 is restricted to be spent on facility or health and safety related items.
- \$7,600,901 is restricted for Model Curriculum.
- \$5,142,749 is restricted for one-time learning recovery emergency.
- \$4,141,677 is restricted for various income accounts for future work.
- \$2,480,490 is restricted for various Special Education programs.
- \$1,790,713 is restricted for one-time arts, music, instructional materials.
- \$1,592,134 is restricted for Educator Effectiveness Block Grant.

- \$1,302,569 is restricted for the Special Schools billback program.
- \$669,277 is restricted for Lottery materials for Central County CTEp.
- \$320,840 is restricted for Lattner donation for Special Schools.

**\$208,924,360 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.

# First Interim Budget Planning Factors for 2023-2024 and MYPs

Planning factors are based on the 2023-2024 Governor's 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 2023-2024 Governor's Enacted Budget and projected information from the LAO.

Planning Factor	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26
<b>Average Daily Attendance (ADA)</b>						
ADA funded at Annual Certification	457,344.46	431,735.12	412,264.59	412,750.85	412,720.85	412,692.85
Alt Ed JUV	475.03	266.81	320.91	269.00	256.00	243.00
Alt Ed Community	2,122.25	600.27	961.76	1,152.00	1,207.00	1,264.00
CountyWide ADA	453,486.27	428,757.59	409,517.80	409,517.85	409,517.85	409,517.85
District Referred ADA funded at Annual (P-2)	<b>3,858.19</b>	<b>2,977.53</b>	<b>2,746.79</b>	<b>3,233.00</b>	<b>3,203.00</b>	<b>3,175.00</b>
Alt Ed District Referred	3,246.86	2,521.85	2,305.95	2,786.11	2,756.11	2,728.15
Alt Ed CCPA	238.87	136.04	103.95	110.00	110.00	110.00
Special Schools	372.46	319.64	336.89	336.89	336.89	336.85
Dept of Finance (DOF) Estimated Statutory COLA	2.31%	1.07%	6.56%	8.22%	1.00%	3.29%
COLA Suspension	-2.31%	0%	0%	0%	0%	0%
Dept of Finance (DOF) Statutory COLA	0.00%	1.70%	6.56%	8.22%	1.00%	3.29%
Planning COLA	0%	5.07%	6.56%	8.22%	1.00%	3.29%
Statutory COLA on Special Education AB602 Funding	0%	4.05%	6.56%	8.22%	1.00%	3.29%
Lottery – Unrestricted per ADA	\$150	\$177	\$204	\$177	\$177	\$177
Lottery – Prop. 20 per ADA	\$49	\$82	\$100	\$72	\$72	\$72
<b>Mandated Block Grant for Districts</b>						
K-8 per ADA	\$32.18	\$32.79	\$34.94	\$37.81	\$39.30	\$40.59
Grade 9-12 per ADA	\$61.94	\$63.17	\$67.31	\$72.84	\$75.71	\$78.20
<b>Other Restricted Funding</b>	Varies per Funding Term & Conditions	Varies per Funding Term & Conditions	Varies per Funding Term & Conditions			
<b>Routine Restricted Maintenance Account</b> <i>(Flexibility for calculation to exclude STRS and PERS on behalf payments, ESSER and LLMF Funds from calculation)</i>	3%	3%	3%	3%	3%	3%
<b>One-Time Entitlements:</b>						
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	3,959,526	645,436	-	-
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	-	8,365	1,226,189	-	-	-
Expanded Learning Opportunities (ELO) Grant: GEER II, 9-30-2023	-	819	282,522	-	-	-
In Person Instruction AB86, 9-30-2024	436,346	319,588	3,273	3,583,768	-	-
Expanded Learning Opportunities (ELO), 9-30-2024	159,181	821,508	1,676,551	1,430,595	586,812	-
Elementary & Secondary Sch Emergency Relief (ESSER) III, 9-30-2024	-	504	96,417	17,705,667	1,757,808	-
SELPA Special Education to Districts, 6-30-2023	-	1,793,388	1,546,265	-	-	-
ARP:homeless I & II Program, 6-30-2024	-	192,315	298,765	714,204	164,109	-
NSLP Emergency Cost Reimbursement	-	40,284	-	-	-	-
<b>Salaries</b>						
<b>Certificated - OCSEA</b>	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	n/a
<b>Classified - CSEA</b>	1.25% on-schedule salary increase & 1-Time 1.5%	3.5% on-schedule salary increase	5% on-schedule salary increase & 1-Time 1%	3% on-schedule salary increase & 1-Time 2%	n/a	n/a
<b>Supervisory/Confidential</b>	1.25% on-schedule salary increase & 1-Time 1.5%	3.5% on-schedule salary increase	5% on-schedule salary increase & 1-Time 1%	3% on-schedule salary increase & 1-Time 2%	n/a	n/a
<b>Management</b>	1.25% on-schedule salary increase & 1-Time 1.5%	3.5% on-schedule salary increase	5% on-schedule salary increase & 1-Time 1%	5% on-schedule salary increase & 1-Time 1%	n/a	n/a
Step & Column-Certificated	1.22%	1.40%	1.71%	1.25%	1.25%	1.25%
Step & Column-Classified	0.58%	1.0%	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	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%	19.10%
PERS Employer Rates (Approximate)	20.70%	22.91%	25.37%	26.68%	27.70%	28.30%
Medicare Rates	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
Unemployment Insurance Rates	0.05%	0.50%	0.50%	0.05%	0.05%	0.05%
Workers Comp Rates	2.04%	2.15%	2.20%	2.20%	2.20%	2.20%
<b>Books &amp; Supplies</b>	varies by program & site	varies by program & site	varies by program & site			
<b>Other Operating Expenditures</b>	varies by program & site	varies by program & site	varies by program & site			
<b>Capital Outlay</b>	varies by program & site	varies by program & site	varies by program & site			

**ORANGE COUNTY DEPARTMENT OF EDUCATION**  
**2023-24 First Interim Budget**  
**December 6, 2023**

**REVENUES**

<p>(1) LCFF/Revenue Limit Sources</p>	<p>Decreased by a net of (\$528,330) due to the following:</p> <ul style="list-style-type: none"> <li>• \$10,682,569 increase due to changes in the Local Control Funding Formula (LCFF) calculation of Average Daily Attendance (ADA) for Alternative Education, effective 2023-2024</li> <li>• \$862,613 increase due to various changes to the components of the Local Control Funding Formula (LCFF) county operations base grant</li> <li>• (\$11,592,023) 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.</li> <li>• (\$481,489) decrease for Property Tax for North Orange County Special Education Local Plan (SELPA) Orange County Department of Education programs (corresponding decrease in state aid funds is recorded in Fund 10 for SELPA pass thru)</li> <li>• <i>In 2023-2024 the Local Control Funding Formula (LCFF) made changes to the Alternative grant, Operations grant, and various other components. We are currently at the Minimum State Aid Guarantee so we will not receive additional funds for ADA growth or Cost of Living Increases.</i></li> </ul>
<p>(2) Federal Revenue</p>	<p>Decreased by a net of (\$87,432) due to the following:</p> <ul style="list-style-type: none"> <li>• \$244,843 increase in new STOP School Violence Program</li> <li>• \$163,997 increase in OC School Threat Assessment &amp; Response entitlement due to program ending September 30, 2023</li> <li>• \$162,236 increase for changes in various categorical programs</li> <li>• (\$658,508) decrease in funding for Title I which is deferred revenue from the prior year</li> </ul>
<p>(3) Other State Revenue</p>	<p>Increased by a net of \$3,123,225 due to the following:</p> <ul style="list-style-type: none"> <li>• \$2,326,485 increase in new State funds for the Transportation program [see decrease in other local revenue]</li> <li>• \$1,293,846 increase for Arts, Music, &amp; Instructional Materials Discretionary entitlement ending June 30, 2027</li> <li>• \$1,000,000 increase in Educational Workforce Investment program</li> <li>• \$697,038 increase for various COVID-19 relief response funding ending September 30, 2024 which is deferred from prior year</li> <li>• \$450,000 increase for California Community Schools Program Planning (CCSPP) entitlement contract ending June 30, 2025</li> <li>• \$390,764 increase in new Proposition 28: Arts &amp; Music in Schools</li> <li>• (\$2,918,104) decrease for Model Curriculum which is due to funding received in the prior year and to be used for planned expenditures, ending March 31, 2027</li> <li>• (\$116,804) decrease in various state programs</li> </ul>

**ORANGE COUNTY DEPARTMENT OF EDUCATION**  
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(4) Other Local Revenue	<p>Increased by a net of \$12,750,196 due to the following:</p> <ul style="list-style-type: none"> <li>• \$5,000,000 increase in local revenue for new Student Behavior Health Initiative (this is mostly past through to districts)</li> <li>• \$2,500,000 increase in local revenue for Rancho Sonado [insurance compensation for site rebuild]</li> <li>• \$2,448,544 increase in local revenue for interest earnings</li> <li>• \$1,883,323 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]</li> <li>• \$1,229,670 increase in local revenue for Regional K-16 Collaborative</li> <li>• \$922,733 increase in local revenue for Medical Administrative Activities (MAA) claims that are projected to be received this year (this is mostly pass through to districts)</li> <li>• \$648,161 increase in local revenue for Multi-Tiered System of Support (MTSS) School Climate</li> <li>• \$582,306 increase in local revenue for various programs</li> <li>• (\$1,982,583) decrease in contract fees for Transportation due to state funding student home to school transportation [see increase state revenue]</li> <li>• (\$481,958) decrease in local revenue for various workshops and trainings for various programs</li> </ul>
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**ORANGE COUNTY DEPARTMENT OF EDUCATION**  
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<b>EXPENDITURES</b>	
(5) Certificated Salaries	<p>Decreased by a net of (\$1,899,545) due to the following:</p> <ul style="list-style-type: none"> <li>• \$1,195,292 increase for salary settlement for Certificated Management staff for 2023-2024</li> <li>• (\$2,969,569) decrease for (July – December) salary savings for unfilled positions budgeted for the whole year</li> <li>• (\$125,268) decrease for vacant and new certificated positions that are projected to be filled this year</li> <li>• Negotiations for Certificated and Certificated Management staff have been settled for 2023-2024 and are included in this budget.</li> </ul>
(6) Classified Salaries	<p>Increased by a net of \$148,002 due to the following:</p> <ul style="list-style-type: none"> <li>• \$3,164,258 increase for salary settlement for Classified, Supervisory, and Management staff for 2023-2024</li> <li>• (\$2,610,557) decrease for (July – December) salary savings for unfilled positions budgeted for the whole year</li> <li>• (\$405,699) decrease for vacant and new classified positions that are projected to be filled this year</li> <li>• Negotiations for Classified, Supervisory, and Classified Management staff have been settled for 2023-2024 and are included in this budget.</li> </ul>
(7) Employee Benefits	<p>Decreased by a net of (\$1,497,079) due to the following:</p> <ul style="list-style-type: none"> <li>• \$4,628,954 increase for statutory and medical benefits for salary settlements</li> <li>• (\$6,126,033) decrease for (July- December) benefit savings for unfilled positions budgeted for the whole year and closed positions from attrition</li> <li>• Negotiations with all bargaining groups have been settled and benefit increases are included in this budget.</li> </ul>
(8) Books and Supplies	<p>Decreased by a net of (\$6,285,487) due to the following:</p> <ul style="list-style-type: none"> <li>• \$203,389 increase in textbooks and other books for various programs</li> <li>• \$169,036 increase in instructional materials and supplies for various programs</li> <li>• (\$4,702,453) decrease for holding accounts as expenditures have been allocated to various programs</li> <li>• (\$1,955,459) decrease in equipment for various programs</li> </ul>
(9) Services, Other Operating Expenses	<p>Increased by a net of \$9,847,521 due to the following:</p> <ul style="list-style-type: none"> <li>• \$6,053,043 increase in pass through sub-agreements for categorical programs</li> <li>• \$2,059,258 increase for various miscellaneous operating expenses for various programs</li> <li>• \$1,735,220 increase for contracts for various programs</li> </ul>

**ORANGE COUNTY DEPARTMENT OF EDUCATION  
2023-24 First Interim Budget  
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(10) Capital Outlay	<p>Increased by a net of \$4,549,527 due to the following:</p> <ul style="list-style-type: none"> <li>• \$2,581,918 increase in new and replacement equipment for various COVID-19 relief response expenditures</li> <li>• \$1,566,518 increase in improvement of sites and building for various sites</li> <li>• \$422,953 increase for improvement of sites and buildings for various COVID-19 response expenditures</li> <li>• (\$21,862) decrease in new and replacement equipment for various programs</li> </ul>
(11) Other Outgo	<p>Decreased by a net of (\$11,051,932) due to the following:</p> <ul style="list-style-type: none"> <li>• \$929,835 increase in payments to districts for Medi-Cal Administrative Activities (MAA) [this is pass through to districts]</li> <li>• \$230,762 increase in GASB 96 Subscription-Based Information Technology Arrangements (SBITA) valuation [required per Governmental Accounting Standards Board (GASB)]</li> <li>• \$41,587 increase in North Orange County SELPA transfers</li> <li>• (\$11,592,023) decrease for excess property tax payments to the County of Orange [see LCFF/Revenue Limit sources]</li> <li>• (\$662,093) decrease in Career Technical Education (CTE) Incentive Grant pass through to districts</li> </ul>
(12) Indirect Costs	<p>Increased by a net of \$1,958,165 due to the following:</p> <ul style="list-style-type: none"> <li>• Due to increase in expenditures in all funds</li> </ul>
(13) Other Financing Sources	<p>Increased by a net of \$252,382 due to the following:</p> <ul style="list-style-type: none"> <li>• \$252,382 increase for contribution to the Child Development Fund due to the changes in funding</li> </ul>
(14) Ending Balance	<p>The total projected General ending fund balance is \$391,335,959 \$208,924,360 designated as the Reserve for Economic Uncertainties.</p> <ul style="list-style-type: none"> <li>• \$92,271,946 designated for programs and grants</li> <li>• \$90,069,653 designated as Legally Restricted for programs</li> <li>• \$70,000 is designated for the district revolving fund</li> </ul>
(15) Designated for Economic Uncertainties	<p>The unrestricted amount designated for economic uncertainties in the General Fund is \$208,924,360</p>

Orange County Department of Education  
2023-2024 First Interim Budget (FI) -vs- 2023-2024 Adopted Budget (AB)

11/13/2023 Revenue	2023-24 Adopted Budget (AB)		2023-24 First Interim Budget (FI)		2023-24 Unrestricted		2023-24 Restricted		2023-24 Total		Variance 2023-24 FI -vs- 2023-24 AB	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Total
LCFF/Revenue Limit	120,621,469	7,009,043	127,630,512	120,100,155	7,002,027	127,102,182	(521,314)	(7,016)	(528,330)			
Federal	-	32,220,404	32,220,404	-	32,132,972	32,132,972	-	(87,432)	(87,432)			
Other State	4,769,458	27,346,492	32,115,950	7,144,588	28,094,587	35,239,175	2,375,130	748,095	3,123,225			
Local Revenue	85,723,422	57,938,126	143,661,548	92,518,474	63,893,270	156,411,744	6,795,052	5,955,144	12,750,196			
<b>Total Revenue</b>	<b>211,114,349</b>	<b>124,514,065</b>	<b>335,628,414</b>	<b>219,763,217</b>	<b>131,122,856</b>	<b>350,886,073</b>	<b>8,648,868</b>	<b>6,608,791</b>	<b>15,257,659</b>			
<b>Expenditures</b>												
Certificated	33,117,773	26,325,424	59,443,197	33,532,689	24,010,963	57,543,652	414,916	(2,314,461)	(1,899,545)			
Classified	41,861,720	28,198,750	70,060,470	42,472,624	27,735,848	70,208,472	610,904	(462,902)	148,002			
Benefits	37,272,301	30,715,776	67,988,077	36,125,336	30,365,662	66,490,998	(1,146,965)	(350,114)	(1,497,079)			
Books and Supplies	17,148,191	19,597,514	36,745,705	14,498,016	15,962,202	30,460,218	(2,650,175)	(3,635,312)	(6,285,487)			
Services	36,206,015	32,357,313	68,563,328	38,548,494	39,862,355	78,410,849	2,342,479	7,505,042	9,847,521			
Capital Outlay	2,620,989	2,425,585	5,046,574	4,185,143	5,410,958	9,596,101	1,564,154	2,985,373	4,549,527			
Other Outgo	37,545,805	990,482	38,536,287	26,965,379	518,976	27,484,355	(10,580,426)	(471,506)	(11,051,932)			
Transfers of Indirect	(14,997,627)	10,646,795	(4,350,832)	(15,832,543)	9,523,546	(6,308,997)	(834,916)	(1,123,249)	(1,958,165)			
<b>Total Expenditures</b>	<b>190,775,167</b>	<b>151,257,639</b>	<b>342,032,806</b>	<b>180,495,138</b>	<b>153,390,510</b>	<b>333,885,648</b>	<b>(10,280,029)</b>	<b>2,132,871</b>	<b>(8,147,158)</b>			
<b>Excess/Deficiency</b>	<b>20,339,182</b>	<b>(26,743,574)</b>	<b>(6,404,392)</b>	<b>39,268,079</b>	<b>(22,267,654)</b>	<b>17,000,425</b>	<b>18,928,897</b>	<b>4,475,920</b>	<b>23,404,817</b>			
Transfers In	-	-	-	-	-	-	-	-	-			
Transfers Out	(523,330)	(980,735)	(1,504,065)	(775,712)	(980,735)	(1,756,447)	(252,382)	-	(252,382)			
Other Sources	-	-	-	-	-	-	-	-	-			
Contributions	(11,386,873)	11,386,873	-	(10,504,415)	10,504,415	-	882,458	(882,458)	-			
<b>All Other Sources</b>	<b>(11,910,203)</b>	<b>10,406,138</b>	<b>(1,504,065)</b>	<b>(11,280,127)</b>	<b>9,523,680</b>	<b>(1,756,447)</b>	<b>630,076</b>	<b>(882,458)</b>	<b>(252,382)</b>			
<b>Net Increase or Decrease in Fund</b>	<b>8,428,979</b>	<b>(16,337,436)</b>	<b>(7,908,457)</b>	<b>27,987,952</b>	<b>(12,743,974)</b>	<b>15,243,978</b>	<b>19,558,973</b>	<b>3,593,462</b>	<b>23,152,435</b>			
Beginning Balance	240,232,283	93,863,917	334,096,200	273,278,354	102,813,627	376,091,981	33,046,071	8,949,710	41,995,781			
Audit Adjustment	-	-	-	-	-	-	-	-	-			
<b>Ending Balance</b>	<b>248,661,262</b>	<b>77,526,481</b>	<b>326,187,743</b>	<b>301,266,306</b>	<b>90,069,653</b>	<b>391,335,959</b>	<b>52,605,044</b>	<b>12,543,172</b>	<b>65,148,216</b>			

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1		8010-8099	127,630,512.00	127,630,512.00	24,295,744.97	127,102,182.00	(528,330.00)	-0.4%
2		8100-8299	32,220,404.00	32,220,404.00	5,759,157.29	32,132,972.00	(87,432.00)	-0.3%
3		8300-8599	32,115,950.00	32,115,950.00	14,298,559.24	35,239,175.00	3,123,225.00	9.7%
4		8600-8799	143,661,548.00	143,661,548.00	55,920,677.50	156,411,744.00	12,750,196.00	8.9%
		5) TOTAL, REVENUES	335,628,414.00	335,628,414.00	100,274,139.00	350,886,073.00		
<b>B. EXPENDITURES</b>								
5		1000-1999	59,443,197.00	59,443,197.00	19,346,398.37	57,543,652.00	1,899,545.00	3.2%
6		2000-2999	70,060,470.00	70,060,470.00	22,192,145.67	70,208,472.00	(148,002.00)	-0.2%
7		3000-3999	67,988,077.00	67,988,077.00	17,954,726.26	66,490,998.00	1,497,079.00	2.2%
8		4000-4999	36,745,705.00	36,745,705.00	3,594,930.36	30,460,218.00	6,285,487.00	17.1%
9		5000-5999	68,563,328.00	68,563,328.00	14,191,516.39	78,410,849.00	(9,847,521.00)	-14.4%
10		6000-6999	5,046,574.00	5,046,574.00	1,164,737.85	9,596,101.00	(4,549,527.00)	-90.2%
11		7100-7299						
		7400-7499	38,536,287.00	38,536,287.00	149,273.64	27,484,355.00	11,051,932.00	28.7%
12		7300-7399	(4,350,832.00)	(4,350,832.00)	(783,087.39)	(6,308,997.00)	1,958,165.00	-45.0%
		9) TOTAL, EXPENDITURES	342,032,806.00	342,032,806.00	77,810,641.15	333,885,648.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,404,392.00)	(6,404,392.00)	22,463,497.85	17,000,425.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
13								
		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
		7600-7629	1,504,065.00	1,504,065.00	0.00	1,756,447.00	(252,382.00)	-16.8%
		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
		4) TOTAL, OTHER FINANCING SOURCES/USES	(1,504,065.00)	(1,504,065.00)	0.00	(1,756,447.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,908,457.00)	(7,908,457.00)	22,463,497.85	15,243,978.00		
<b>F. FUND BALANCE, RESERVES</b>								
14								
		9791	334,096,200.00	334,096,200.00		376,091,981.00	41,995,781.00	12.6%
		9793	0.00	0.00		0.00	0.00	0.0%
			334,096,200.00	334,096,200.00		376,091,981.00		
		9795	0.00	0.00		0.00	0.00	0.0%
			334,096,200.00	334,096,200.00		376,091,981.00		
15								
			326,187,743.00	326,187,743.00		391,335,959.00		
		9711	70,000.00	70,000.00		70,000.00		
		9712	0.00	0.00		0.00		
		9713	0.00	0.00		0.00		
		9719	0.00	0.00		0.00		

2023-24 First Interim  
County School Service Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	77,526,481.00	77,526,481.00		90,069,653.00		
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	63,794,188.00	63,794,188.00		92,271,946.00		
ACCESS LCFF / LCAP Priorities	0000	9780	20,645,283.00					
COE LCAP Support & Approval	0000	9780	10,169,629.00					
Mandated Costs	0000	9780	8,824,038.00					
Medical Administrative Activities (MAA)	0000	9780	5,521,713.00					
OCDE ERATE	0000	9780	2,417,297.00					
FIS V-Card District Discretionary	0000	9780	1,144,800.00					
Reserve for Outdated Checks	0000	9780	834,075.00					
Various Workshop Programs	0000	9780	672,563.00					
Various Other Designated Programs	0000	9780	636,549.00					
Risk Management Safety & Security	0000	9780	492,024.00					
Information Technology Bi-Tech	0000	9780	323,870.00					
OC County Board Discretionary	0000	9780	250,000.00					
EISS/SEED Workshops	0000	9780	221,680.00					
Courier Services	0000	9780	135,256.00					
Instructional Materials Lottery	1100	9780	11,154,124.00					
CTEp (ROP) Instructional Materials	1100	9780	328,628.00					
CCPA Instructional Materials	1100	9780	22,659.00					
ACCESS LCFF / LCAP Priorities	0000	9780		20,645,283.00				
COE LCAP Support & Approval	0000	9780		10,169,629.00				
Mandated Costs	0000	9780		8,824,038.00				
Medical Administrative Activities (MAA)	0000	9780		5,521,713.00				
OCDE ERATE	0000	9780		2,417,297.00				
FIS V-Card District Discretionary	0000	9780		1,144,800.00				
Reserve for Outdated Checks	0000	9780		834,075.00				
Various Workshop Programs	0000	9780		672,563.00				
Various Other Designated Programs	0000	9780		636,549.00				
Risk Management Safety & Security	0000	9780		492,024.00				
Information Technology Bi-Tech	0000	9780		323,870.00				
OC County Board Discretionary	0000	9780		250,000.00				
EISS/SEED Workshop	0000	9780		221,680.00				
Courier Services	0000	9780		135,256.00				
Instructional Materials Lottery	1100	9780		11,154,124.00				
CTEp (ROP) Instructional Materials	1100	9780		328,628.00				
CCPA Instructional Materials	1100	9780		22,659.00				
ACCESS LCFF /LCAP Priorities	0000	9780				43,735,602.00		
COE LCAP Support & Approval	0000	9780				10,295,647.00		
Mandated Costs	0000	9780				8,897,253.00		
Medical Administrative Activities (MAA)	0000	9780				5,674,301.00		

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)
OCDE ERATE	0000	9780				2,410,996.00		
ITO Rebuild	0000	9780				1,865,000.00		
2015-16 One-Time COE Discretionary	0000	9780				1,361,813.00		
FIS V-Card District Discretionary	0000	9780				1,170,626.00		
Various Other Designated Programs	0000	9780				892,194.00		
Classified School Employee	0000	9780				862,320.00		
Reserve for Outdated Checks	0000	9780				825,858.00		
Various Workshop Programs	0000	9780				749,303.00		
Risk Management Safety & Security	0000	9780				495,659.00		
Information Technology BI-Tech	0000	9780				323,870.00		
EISS Workshop	0000	9780				288,859.00		
OC County Board Discretionary	0000	9780				250,000.00		
Special Education JPA	0000	9780				212,003.00		
Courier Services	0000	9780				165,531.00		
Special Education TIER III	0000	9780				130,168.00		
Instructional Materials Lottery	1100	9780				11,336,315.00		
CTEp (ROP) Instructional Materials Lottery	1100	9780				328,628.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	184,797,074.00	184,797,074.00		208,924,360.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	26,864,574.00	26,864,574.00	7,212,139.00	27,146,103.00	281,529.00	1.0%
Education Protection Account State Aid - Current Year		8012	273,800.00	273,800.00	64,895.00	338,468.00	64,668.00	23.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	504,852.00	504,852.00	0.00	512,215.00	7,363.00	1.5%
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	121,596,144.00	121,596,144.00	13,443,371.76	121,441,723.00	(154,421.00)	-0.1%
Unsecured Roll Taxes		8042	3,678,763.00	3,678,763.00	1,539,481.84	3,591,719.00	(87,044.00)	-2.4%
Prior Years' Taxes		8043	2,312,637.00	2,312,637.00	2,010,075.53	1,867,589.00	(445,048.00)	-19.2%
Supplemental Taxes		8044	4,509,730.00	4,509,730.00	1,478,671.81	4,842,275.00	332,545.00	7.4%
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	13,281,598.00	13,281,598.00	970.12	12,279,203.00	(1,002,395.00)	-7.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%

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>Subtotal, LCFF Sources</b>			173,022,098.00	173,022,098.00	25,749,605.06	172,019,295.00	(1,002,803.00)	-0.6%
<b>LCFF Transfers</b>								
<b>Unrestricted LCFF</b>								
Transfers - Current Year	0000	8091	(748,720.00)	(748,720.00)	0.00	(684,052.00)	64,668.00	-8.6%
All Other LCFF Transfers - Current Year	All Other	8091	(273,800.00)	(273,800.00)	0.00	(338,468.00)	(64,668.00)	23.6%
Transfers to Charter Schools in Lieu of Property Taxes		8096	691,293.00	691,293.00	4,678.88	691,293.00	0.00	0.0%
Property Taxes Transfers		8097	(52,069,402.00)	(52,069,402.00)	(1,691,563.18)	(51,587,913.00)	481,489.00	-0.9%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			120,621,469.00	120,621,469.00	24,062,720.76	120,100,155.00	(521,314.00)	-0.4%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
<b>Other State Apportionments</b>								
<b>ROC/P Entitlement</b>								
Prior Years	6360	8319						
<b>Special Education Master Plan</b>								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%

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 - 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	811,591.00	811,591.00	822,072.00	811,620.00	29.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	795,244.00	795,244.00	836.86	830,130.00	34,886.00	4.4%
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	3,162,623.00	3,162,623.00	803,268.00	5,502,838.00	2,340,215.00	74.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>4,769,458.00</b>	<b>4,769,458.00</b>	<b>1,626,176.86</b>	<b>7,144,588.00</b>	<b>2,375,130.00</b>	<b>49.8%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	116,885.00	116,885.00	33,111.26	180,885.00	64,000.00	54.8%
Food Service Sales		8634	150,000.00	150,000.00	31,493.88	150,000.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	499.00	400.00	400.00	New
Leases and Rentals		8650	3,000.00	3,000.00	0.00	1,783.00	(1,217.00)	-40.6%
Interest		8660	8,847,499.00	8,847,499.00	5,509,338.83	11,296,043.00	2,448,544.00	27.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,282,852.00	2,282,852.00	4,166,175.00	4,166,175.00	1,883,323.00	82.5%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	10,892,090.00	10,892,090.00	5,318,883.32	8,614,854.00	(2,277,236.00)	-20.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	4,030,300.00	4,030,300.00	1,342,490.20	4,281,018.00	250,718.00	6.2%
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	18,898,996.00	18,898,996.00	3,649,139.16	23,545,887.00	4,646,891.00	24.6%
Tuition		8710	39,513,000.00	39,513,000.00	11,062,027.46	39,273,350.00	(239,650.00)	-0.6%
All Other Transfers In		8781-8783	988,800.00	988,800.00	1,511.22	1,008,079.00	19,279.00	1.9%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>85,723,422.00</b>	<b>85,723,422.00</b>	<b>31,114,669.33</b>	<b>92,518,474.00</b>	<b>6,795,052.00</b>	<b>7.9%</b>
<b>TOTAL, REVENUES</b>			<b>211,114,349.00</b>	<b>211,114,349.00</b>	<b>56,803,566.95</b>	<b>219,763,217.00</b>	<b>8,648,868.00</b>	<b>4.1%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	18,834,770.00	18,834,770.00	7,758,866.71	19,572,808.00	(738,038.00)	-3.9%
Certificated Pupil Support Salaries		1200	1,688,442.00	1,688,442.00	523,119.35	1,791,031.00	(102,589.00)	-6.1%
Certificated Supervisors' and Administrators' Salaries		1300	12,210,158.00	12,210,158.00	3,464,007.92	11,736,777.00	473,381.00	3.9%
Other Certificated Salaries		1900	384,403.00	384,403.00	100,024.31	432,073.00	(47,670.00)	-12.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>33,117,773.00</b>	<b>33,117,773.00</b>	<b>11,846,018.29</b>	<b>33,532,689.00</b>	<b>(414,916.00)</b>	<b>-1.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,612,966.00	2,612,966.00	852,943.32	2,749,217.00	(136,251.00)	-5.2%
Classified Support Salaries		2200	1,813,382.00	1,813,382.00	497,773.04	1,759,152.00	54,230.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	24,626,625.00	24,626,625.00	8,264,142.03	24,662,608.00	(35,983.00)	-0.1%
Clerical, Technical and Office Salaries		2400	12,663,312.00	12,663,312.00	4,529,119.43	13,145,120.00	(481,808.00)	-3.8%
Other Classified Salaries		2900	145,435.00	145,435.00	59,134.78	156,527.00	(11,092.00)	-7.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>41,861,720.00</b>	<b>41,861,720.00</b>	<b>14,203,112.60</b>	<b>42,472,624.00</b>	<b>(610,904.00)</b>	<b>-1.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	5,837,534.00	5,837,534.00	1,999,742.82	6,334,779.00	(497,245.00)	-8.5%
PERS		3201-3202	11,127,119.00	11,127,119.00	3,429,771.47	11,714,638.00	(587,519.00)	-5.3%
OASDI/Medicare/Alternative		3301-3302	1,180,027.00	1,180,027.00	391,381.32	1,248,443.00	(68,416.00)	-5.8%
Health and Welfare Benefits		3401-3402	16,687,432.00	16,687,432.00	4,436,199.75	14,018,620.00	2,668,812.00	16.0%
Unemployment Insurance		3501-3502	0.00	0.00	30,860.80	40,073.00	(40,073.00)	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)
Workers' Compensation		3601-3602	1,664,483.00	1,664,483.00	313,243.52	1,671,486.00	(7,003.00)	-0.4%
OPEB, Allocated		3701-3702	0.00	0.00	99,215.58	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	775,706.00	775,706.00	161,921.19	1,097,297.00	(321,591.00)	-41.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>37,272,301.00</b>	<b>37,272,301.00</b>	<b>10,862,336.45</b>	<b>36,125,336.00</b>	<b>1,146,965.00</b>	<b>3.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	97,425.00	97,425.00	122,813.65	97,925.00	(500.00)	-0.5%
Books and Other Reference Materials		4200	100,838.00	100,838.00	31,717.43	98,838.00	2,000.00	2.0%
Materials and Supplies		4300	15,058,824.00	15,058,824.00	2,476,114.04	12,331,756.00	2,727,068.00	18.1%
Noncapitalized Equipment		4400	1,673,604.00	1,673,604.00	78,118.23	1,801,997.00	(128,393.00)	-7.7%
Food		4700	217,500.00	217,500.00	79,430.22	167,500.00	50,000.00	23.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>17,148,191.00</b>	<b>17,148,191.00</b>	<b>2,788,193.57</b>	<b>14,498,016.00</b>	<b>2,650,175.00</b>	<b>15.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	6,568,600.00	6,568,600.00	1,390,093.07	6,916,587.00	(347,987.00)	-5.3%
Travel and Conferences		5200	1,433,284.00	1,433,284.00	285,062.43	1,457,229.00	(23,945.00)	-1.7%
Dues and Memberships		5300	237,425.00	237,425.00	133,013.71	239,521.00	(2,096.00)	-0.9%
Insurance		5400-5450	450,000.00	450,000.00	461,315.00	450,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,239,049.00	1,239,049.00	505,360.50	1,247,991.00	(8,942.00)	-0.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,070,186.00	9,070,186.00	3,518,486.87	9,639,941.00	(569,755.00)	-6.3%
Transfers of Direct Costs		5710	(1,567,773.00)	(1,567,773.00)	(123,764.75)	(1,470,006.00)	(97,767.00)	6.2%
Transfers of Direct Costs - Interfund		5750	(62,228.00)	(62,228.00)	(26,261.46)	(61,388.00)	(840.00)	1.3%
Professional/Consulting Services and Operating Expenditures		5800	18,087,931.00	18,087,931.00	2,914,702.30	19,369,783.00	(1,281,852.00)	-7.1%
Communications		5900	749,541.00	749,541.00	286,862.50	758,836.00	(9,295.00)	-1.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>36,206,015.00</b>	<b>36,206,015.00</b>	<b>9,344,870.17</b>	<b>38,548,494.00</b>	<b>(2,342,479.00)</b>	<b>-6.5%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	11,959.00	11,959.00	46,463.16	30,477.00	(18,518.00)	-154.8%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	551,000.00	551,000.00	403,153.00	2,099,000.00	(1,548,000.00)	-280.9%
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	1,880,530.00	1,880,530.00	43,001.94	1,878,166.00	2,364.00	0.1%
Equipment Replacement		6500	177,500.00	177,500.00	61,500.00	177,500.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,620,989.00</b>	<b>2,620,989.00</b>	<b>554,118.10</b>	<b>4,185,143.00</b>	<b>(1,564,154.00)</b>	<b>-59.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	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%

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 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	15,146,877.00	15,146,877.00	(5.36)	16,076,712.00	(929,835.00)	-6.1%
All Other Transfers Out to All Others		7299	22,398,928.00	22,398,928.00	0.00	10,806,905.00	11,592,023.00	51.8%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	62.00	(62.00)	New
Other Debt Service - Principal		7439	0.00	0.00	0.00	81,700.00	(81,700.00)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			37,545,805.00	37,545,805.00	(5.36)	26,965,379.00	10,580,426.00	28.2%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(10,646,795.00)	(10,646,795.00)	(155,900.43)	(9,523,546.00)	(1,123,249.00)	10.6%
Transfers of Indirect Costs - Interfund		7350	(4,350,832.00)	(4,350,832.00)	(783,087.39)	(6,308,997.00)	1,958,165.00	-45.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(14,997,627.00)	(14,997,627.00)	(938,987.82)	(15,832,543.00)	834,916.00	-5.6%
TOTAL, EXPENDITURES			190,775,167.00	190,775,167.00	48,659,656.00	180,495,138.00	10,280,029.00	5.4%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	523,330.00	523,330.00	0.00	775,712.00	(252,382.00)	-48.2%
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			523,330.00	523,330.00	0.00	775,712.00	(252,382.00)	-48.2%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(8,857,418.00)	(8,857,418.00)	0.00	(7,872,729.00)	984,689.00	-11.1%
Contributions from Restricted Revenues		8990	(2,529,455.00)	(2,529,455.00)	0.00	(2,631,686.00)	(102,231.00)	4.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(11,386,873.00)</b>	<b>(11,386,873.00)</b>	<b>0.00</b>	<b>(10,504,415.00)</b>	<b>882,458.00</b>	<b>-7.7%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(11,910,203.00)</b>	<b>(11,910,203.00)</b>	<b>0.00</b>	<b>(11,280,127.00)</b>	<b>630,076.00</b>	<b>-5.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	7,009,043.00	7,009,043.00	233,024.21	7,002,027.00	(7,016.00)	-0.1%
2) Federal Revenue		8100-8299	32,220,404.00	32,220,404.00	5,759,157.29	32,132,972.00	(87,432.00)	-0.3%
3) Other State Revenue		8300-8599	27,346,492.00	27,346,492.00	12,672,382.38	28,094,587.00	748,095.00	2.7%
4) Other Local Revenue		8600-8799	57,938,126.00	57,938,126.00	24,806,008.17	63,893,270.00	5,955,144.00	10.3%
5) TOTAL, REVENUES			124,514,065.00	124,514,065.00	43,470,572.05	131,122,856.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	26,325,424.00	26,325,424.00	7,500,380.08	24,010,963.00	2,314,461.00	8.8%
2) Classified Salaries		2000-2999	28,198,750.00	28,198,750.00	7,989,033.07	27,735,848.00	462,902.00	1.6%
3) Employee Benefits		3000-3999	30,715,776.00	30,715,776.00	7,092,389.81	30,365,662.00	350,114.00	1.1%
4) Books and Supplies		4000-4999	19,597,514.00	19,597,514.00	806,736.79	15,962,202.00	3,635,312.00	18.5%
5) Services and Other Operating Expenditures		5000-5999	32,357,313.00	32,357,313.00	4,846,646.22	39,862,355.00	(7,505,042.00)	-23.2%
6) Capital Outlay		6000-6999	2,425,585.00	2,425,585.00	610,619.75	5,410,958.00	(2,985,373.00)	-123.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	990,482.00	990,482.00	149,279.00	518,976.00	471,506.00	47.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	10,646,795.00	10,646,795.00	155,900.43	9,523,546.00	1,123,249.00	10.6%
9) TOTAL, EXPENDITURES			151,257,639.00	151,257,639.00	29,150,985.15	153,390,510.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(26,743,574.00)	(26,743,574.00)	14,319,586.90	(22,267,654.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	11,386,873.00	11,386,873.00	0.00	10,504,415.00	(882,458.00)	-7.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,406,138.00	10,406,138.00	0.00	9,523,680.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			(16,337,436.00)	(16,337,436.00)	14,319,586.90	(12,743,974.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	93,863,917.00	93,863,917.00		102,813,627.00	8,949,710.00	9.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			93,863,917.00	93,863,917.00		102,813,627.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			93,863,917.00	93,863,917.00		102,813,627.00		
2) Ending Balance, June 30 (E + F1e)			77,526,481.00	77,526,481.00		90,069,653.00		
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	77,526,481.00	77,526,481.00		90,069,653.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	7,009,043.00	7,009,043.00	233,024.21	7,002,027.00	(7,016.00)	-0.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			7,009,043.00	7,009,043.00	233,024.21	7,002,027.00	(7,016.00)	-0.1%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education Entitlement		8181	956,464.00	956,464.00	0.00	971,351.00	14,887.00	1.6%
Special Education Discretionary Grants		8182	462,623.00	462,623.00	.39	468,343.00	5,720.00	1.2%
Child Nutrition Programs		8220	350,000.00	350,000.00	40,190.68	414,270.00	64,270.00	18.4%
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	2,562,708.00	2,562,708.00	313,288.28	2,587,681.00	24,973.00	1.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	3,767,686.00	3,767,686.00	723,811.26	3,412,758.00	(354,928.00)	-9.4%
Title I, Part D, Local Delinquent Programs	3025	8290	1,345,028.00	1,345,028.00	53,680.85	1,070,293.00	(274,735.00)	-20.4%
Title II, Part A, Supporting Effective Instruction	4035	8290	60,440.00	60,440.00	2,388.00	62,108.00	1,668.00	2.8%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	110,594.00	110,594.00	17,582.00	72,081.00	(38,513.00)	-34.8%
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	1,564,105.00	1,564,105.00	526,706.11	1,712,675.00	148,570.00	9.5%
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	21,040,756.00	21,040,756.00	4,081,509.72	21,361,412.00	320,656.00	1.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>32,220,404.00</b>	<b>32,220,404.00</b>	<b>5,759,157.29</b>	<b>32,132,972.00</b>	<b>(87,432.00)</b>	<b>-0.3%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	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	125,000.00	125,000.00	14,925.86	144,947.00	19,947.00	16.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	313,532.00	313,532.00	1,599.08	337,680.00	24,148.00	7.7%
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	19,736.00	19,736.00	0.00	19,736.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	163,556.00	163,556.00	32,263.95	163,556.00	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)
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	1,694,975.00	1,694,975.00	2,916,340.86	1,357,688.00	(337,287.00)	-19.9%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	4,734,428.00	4,734,428.00	0.00	4,899,229.00	164,801.00	3.5%
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	20,295,265.00	20,295,265.00	9,707,252.63	21,171,751.00	876,486.00	4.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>27,346,492.00</b>	<b>27,346,492.00</b>	<b>12,672,382.38</b>	<b>28,094,587.00</b>	<b>748,095.00</b>	<b>2.7%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	4,316,400.00	4,316,400.00	38,669.54	4,170,892.00	(145,508.00)	-3.4%
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	100,000.00	100,000.00	84,872.00	100,000.00	0.00	0.0%
Food Service Sales		8634	750.00	750.00	0.00	0.00	(750.00)	-100.0%
All Other Sales		8639	0.00	0.00	1,300.00	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	42,559,025.00	42,559,025.00	11,728,095.47	42,034,908.00	(524,117.00)	-1.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	434,550.00	434,550.00	213,467.51	550,578.00	116,028.00	26.7%
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	6,500,966.00	6,500,966.00	11,445,041.65	12,487,947.00	5,986,981.00	92.1%
Tuition		8710	4,006,048.00	4,006,048.00	1,294,562.00	4,528,558.00	522,510.00	13.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>Transfers Of Apportionments</b>								
<b>Special Education SELPA Transfers</b>								
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%
<b>ROC/P Transfers</b>								
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%
<b>Other Transfers of Apportionments</b>								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>57,938,126.00</b>	<b>57,938,126.00</b>	<b>24,806,008.17</b>	<b>63,893,270.00</b>	<b>5,955,144.00</b>	<b>10.3%</b>
<b>TOTAL, REVENUES</b>			<b>124,514,065.00</b>	<b>124,514,065.00</b>	<b>43,470,572.05</b>	<b>131,122,856.00</b>	<b>6,608,791.00</b>	<b>5.3%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	13,650,366.00	13,650,366.00	3,553,220.59	11,418,006.00	2,232,360.00	16.4%
Certificated Pupil Support Salaries		1200	2,849,182.00	2,849,182.00	950,052.76	2,891,518.00	(42,336.00)	-1.5%
Certificated Supervisors' and Administrators' Salaries		1300	7,183,714.00	7,183,714.00	2,184,134.52	7,211,791.00	(28,077.00)	-0.4%
Other Certificated Salaries		1900	2,642,162.00	2,642,162.00	812,972.21	2,489,648.00	152,514.00	5.8%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>26,325,424.00</b>	<b>26,325,424.00</b>	<b>7,500,380.08</b>	<b>24,010,963.00</b>	<b>2,314,461.00</b>	<b>8.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	11,672,828.00	11,672,828.00	3,384,399.96	11,849,626.00	(176,798.00)	-1.5%
Classified Support Salaries		2200	1,738,132.00	1,738,132.00	522,561.33	1,670,279.00	67,853.00	3.9%
Classified Supervisors' and Administrators' Salaries		2300	9,122,786.00	9,122,786.00	2,679,023.30	8,762,893.00	359,893.00	3.9%
Clerical, Technical and Office Salaries		2400	4,662,785.00	4,662,785.00	1,395,054.19	4,492,381.00	170,404.00	3.7%
Other Classified Salaries		2900	1,002,219.00	1,002,219.00	7,994.29	960,669.00	41,550.00	4.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>28,198,750.00</b>	<b>28,198,750.00</b>	<b>7,989,033.07</b>	<b>27,735,848.00</b>	<b>462,902.00</b>	<b>1.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	9,998,266.00	9,998,266.00	1,189,021.68	9,694,446.00	303,820.00	3.0%
PERS		3201-3202	7,109,741.00	7,109,741.00	2,088,826.65	7,244,508.00	(134,767.00)	-1.9%
OASDI/Medicare/Alternative		3301-3302	878,565.00	878,565.00	243,408.28	867,914.00	10,651.00	1.2%
Health and Welfare Benefits		3401-3402	11,274,858.00	11,274,858.00	3,220,383.58	10,047,491.00	1,227,367.00	10.9%
Unemployment Insurance		3501-3502	108,663.00	108,663.00	7,546.93	27,796.00	80,867.00	74.4%
Workers' Compensation		3601-3602	1,182,269.00	1,182,269.00	325,697.26	1,127,305.00	54,964.00	4.6%
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	163,414.00	163,414.00	17,505.43	1,356,202.00	(1,192,788.00)	-729.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>30,715,776.00</b>	<b>30,715,776.00</b>	<b>7,092,389.81</b>	<b>30,365,662.00</b>	<b>350,114.00</b>	<b>1.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	9,455.00	9,455.00	100,349.24	219,378.00	(209,923.00)	-2,220.2%
Books and Other Reference Materials		4200	29,792.00	29,792.00	200.28	24,758.00	5,034.00	16.9%
Materials and Supplies		4300	8,386,871.00	8,386,871.00	539,953.43	6,533,423.00	1,853,448.00	22.1%
Noncapitalized Equipment		4400	10,833,396.00	10,833,396.00	41,345.61	8,749,544.00	2,083,852.00	19.2%

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)
Food		4700	338,000.00	338,000.00	124,888.23	435,099.00	(97,099.00)	-28.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>19,597,514.00</b>	<b>19,597,514.00</b>	<b>806,736.79</b>	<b>15,962,202.00</b>	<b>3,635,312.00</b>	<b>18.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	11,009,566.00	11,009,566.00	770,524.59	16,714,622.00	(5,705,056.00)	-51.8%
Travel and Conferences		5200	1,060,558.00	1,060,558.00	291,163.94	1,317,712.00	(257,154.00)	-24.2%
Dues and Memberships		5300	13,741.00	13,741.00	5,588.50	31,941.00	(18,200.00)	-132.5%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	211,662.00	211,662.00	104,410.60	197,890.00	13,772.00	6.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	727,913.00	727,913.00	200,927.56	744,621.00	(16,708.00)	-2.3%
Transfers of Direct Costs		5710	1,567,773.00	1,567,773.00	123,764.75	1,470,006.00	97,767.00	6.2%
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	17,604,829.00	17,604,829.00	3,266,913.76	19,105,534.00	(1,500,705.00)	-8.5%
Communications		5900	161,271.00	161,271.00	83,352.52	280,029.00	(118,758.00)	-73.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>32,357,313.00</b>	<b>32,357,313.00</b>	<b>4,846,646.22</b>	<b>39,862,355.00</b>	<b>(7,505,042.00)</b>	<b>-23.2%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	261,713.55	372,953.00	(372,953.00)	New
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	10,239.00	50,000.00	(50,000.00)	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	2,420,585.00	2,420,585.00	338,667.20	2,483,005.00	(62,420.00)	-2.6%
Equipment Replacement		6500	5,000.00	5,000.00	0.00	2,505,000.00	(2,500,000.00)	-50,000.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,425,585.00</b>	<b>2,425,585.00</b>	<b>610,619.75</b>	<b>5,410,958.00</b>	<b>(2,985,373.00)</b>	<b>-123.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	882,790.00	882,790.00	0.00	220,697.00	662,093.00	75.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	107,692.00	107,692.00	149,279.00	149,279.00	(41,587.00)	-38.6%
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	149,000.00	(149,000.00)	New
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>990,482.00</b>	<b>990,482.00</b>	<b>149,279.00</b>	<b>518,976.00</b>	<b>471,506.00</b>	<b>47.6%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	10,646,795.00	10,646,795.00	155,900.43	9,523,546.00	1,123,249.00	10.6%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>10,646,795.00</b>	<b>10,646,795.00</b>	<b>155,900.43</b>	<b>9,523,546.00</b>	<b>1,123,249.00</b>	<b>10.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>151,257,639.00</b>	<b>151,257,639.00</b>	<b>29,150,985.15</b>	<b>153,390,510.00</b>	<b>(2,132,871.00)</b>	<b>-1.4%</b>
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	980,735.00	980,735.00	0.00	980,735.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>980,735.00</b>	<b>980,735.00</b>	<b>0.00</b>	<b>980,735.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	8,857,418.00	8,857,418.00	0.00	7,872,729.00	(984,689.00)	-11.1%
Contributions from Restricted Revenues		8990	2,529,455.00	2,529,455.00	0.00	2,631,686.00	102,231.00	4.0%
(e) TOTAL, CONTRIBUTIONS			11,386,873.00	11,386,873.00	0.00	10,504,415.00	(882,458.00)	-7.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			10,406,138.00	10,406,138.00	0.00	9,523,680.00	882,458.00	8.5%

2023-24 First Interim  
County School Service Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	127,630,512.00	127,630,512.00	24,295,744.97	127,102,182.00	(528,330.00)	-0.4%
2) Federal Revenue		8100-8299	32,220,404.00	32,220,404.00	5,759,157.29	32,132,972.00	(87,432.00)	-0.3%
3) Other State Revenue		8300-8599	32,115,950.00	32,115,950.00	14,298,559.24	35,239,175.00	3,123,225.00	9.7%
4) Other Local Revenue		8600-8799	143,661,548.00	143,661,548.00	55,920,677.50	156,411,744.00	12,750,196.00	8.9%
5) TOTAL, REVENUES			335,628,414.00	335,628,414.00	100,274,139.00	350,886,073.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	59,443,197.00	59,443,197.00	19,346,398.37	57,543,652.00	1,899,545.00	3.2%
2) Classified Salaries		2000-2999	70,060,470.00	70,060,470.00	22,192,145.67	70,208,472.00	(148,002.00)	-0.2%
3) Employee Benefits		3000-3999	67,988,077.00	67,988,077.00	17,954,726.26	66,490,998.00	1,497,079.00	2.2%
4) Books and Supplies		4000-4999	36,745,705.00	36,745,705.00	3,594,930.36	30,460,218.00	6,285,487.00	17.1%
5) Services and Other Operating Expenditures		5000-5999	68,563,328.00	68,563,328.00	14,191,516.39	78,410,849.00	(9,847,521.00)	-14.4%
6) Capital Outlay		6000-6999	5,046,574.00	5,046,574.00	1,164,737.85	9,596,101.00	(4,549,527.00)	-90.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	38,536,287.00	38,536,287.00	149,273.64	27,484,355.00	11,051,932.00	28.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(4,350,832.00)	(4,350,832.00)	(783,087.39)	(6,308,997.00)	1,958,165.00	-45.0%
9) TOTAL, EXPENDITURES			342,032,806.00	342,032,806.00	77,810,641.15	333,885,648.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,404,392.00)	(6,404,392.00)	22,463,497.85	17,000,425.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,504,065.00	1,504,065.00	0.00	1,756,447.00	(252,382.00)	-16.8%
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			(1,504,065.00)	(1,504,065.00)	0.00	(1,756,447.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,908,457.00)	(7,908,457.00)	22,463,497.85	15,243,978.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	334,096,200.00	334,096,200.00		376,091,981.00	41,995,781.00	12.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			334,096,200.00	334,096,200.00		376,091,981.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			334,096,200.00	334,096,200.00		376,091,981.00		
2) Ending Balance, June 30 (E + F1e)			326,187,743.00	326,187,743.00		391,335,959.00		
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		

2023-24 First Interim  
County School Service Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
b) Restricted		9740	77,526,481.00	77,526,481.00		90,069,653.00		
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	63,794,188.00	63,794,188.00		92,271,946.00		
ACCESS LCFF / LCAP Priorities	0000	9780	20,645,283.00					
COE LCAP Support & Approval	0000	9780	10,169,629.00					
Mandated Costs	0000	9780	8,824,038.00					
Medical Administrative Activities (MAA)	0000	9780	5,521,713.00					
OCDE ERATE	0000	9780	2,417,297.00					
FIS V-Card District Discretionary	0000	9780	1,144,800.00					
Reserve for Outdated Checks	0000	9780	834,075.00					
Various Workshop Programs	0000	9780	672,563.00					
Various Other Designated Programs	0000	9780	636,549.00					
Risk Management Safety & Security	0000	9780	492,024.00					
Information Technology Bi-Tech	0000	9780	323,870.00					
OC County Board Discretionary	0000	9780	250,000.00					
EISS/SEED Workshops	0000	9780	221,680.00					
Courier Services	0000	9780	135,256.00					
Instructional Materials Lottery	1100	9780	11,154,124.00					
CTEp (ROP) Instructional Materials	1100	9780	328,628.00					
CCPA Instructional Materials	1100	9780	22,659.00					
ACCESS LCFF / LCAP Priorities	0000	9780		20,645,283.00				
COE LCAP Support & Approval	0000	9780		10,169,629.00				
Mandated Costs	0000	9780		8,824,038.00				
Medical Administrative Activities (MAA)	0000	9780		5,521,713.00				
OCDE ERATE	0000	9780		2,417,297.00				
FIS V-Card District Discretionary	0000	9780		1,144,800.00				
Reserve for Outdated Checks	0000	9780		834,075.00				
Various Workshop Programs	0000	9780		672,563.00				
Various Other Designated Programs	0000	9780		636,549.00				
Risk Management Safety & Security	0000	9780		492,024.00				
Information Technology Bi-Tech	0000	9780		323,870.00				
OC County Board Discretionary	0000	9780		250,000.00				
EISS/SEED Workshop	0000	9780		221,680.00				
Courier Services	0000	9780		135,256.00				
Instructional Materials Lottery	1100	9780		11,154,124.00				
CTEp (ROP) Instructional Materials	1100	9780		328,628.00				
CCPA Instructional Materials	1100	9780		22,659.00				
ACCESS LCFF /LCAP Priorities	0000	9780				43,735,602.00		
COE LCAP Support & Approval	0000	9780				10,295,647.00		
Mandated Costs	0000	9780				8,897,253.00		
Medical Administrative Activities (MAA)	0000	9780				5,674,301.00		

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)
OCDE ERATE	0000	9780				2,410,996.00		
ITO Rebuild	0000	9780				1,865,000.00		
2015-16 One-Time COE Discretionary	0000	9780				1,361,813.00		
FIS V-Card District Discretionary	0000	9780				1,170,626.00		
Various Other Designated Programs	0000	9780				892,194.00		
Classified School Employee	0000	9780				862,320.00		
Reserve for Outdated Checks	0000	9780				825,858.00		
Various Workshop Programs	0000	9780				749,303.00		
Risk Management Safety & Security	0000	9780				495,659.00		
Information Technology BI-Tech	0000	9780				323,870.00		
EISS Workshop	0000	9780				288,859.00		
OC County Board Discretionary	0000	9780				250,000.00		
Special Education JPA	0000	9780				212,003.00		
Courier Services	0000	9780				165,531.00		
Special Education TIER III	0000	9780				130,168.00		
Instructional Materials Lottery	1100	9780				11,336,315.00		
CTep (ROP) Instructional Materials Lottery	1100	9780				328,628.00		
<b>e) Unassigned/Unappropriated</b>								
Reserve for Economic Uncertainties		9789	184,797,074.00	184,797,074.00		208,924,360.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	26,864,574.00	26,864,574.00	7,212,139.00	27,146,103.00	281,529.00	1.0%
Education Protection Account State Aid - Current Year		8012	273,800.00	273,800.00	64,895.00	338,468.00	64,668.00	23.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	504,852.00	504,852.00	0.00	512,215.00	7,363.00	1.5%
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	121,596,144.00	121,596,144.00	13,443,371.76	121,441,723.00	(154,421.00)	-0.1%
Unsecured Roll Taxes		8042	3,678,763.00	3,678,763.00	1,539,481.84	3,591,719.00	(87,044.00)	-2.4%
Prior Years' Taxes		8043	2,312,637.00	2,312,637.00	2,010,075.53	1,867,589.00	(445,048.00)	-19.2%
Supplemental Taxes		8044	4,509,730.00	4,509,730.00	1,478,671.81	4,842,275.00	332,545.00	7.4%
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	13,281,598.00	13,281,598.00	970.12	12,279,203.00	(1,002,395.00)	-7.5%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%

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)
Subtotal, LCFF Sources			173,022,098.00	173,022,098.00	25,749,605.06	172,019,295.00	(1,002,803.00)	-0.6%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(748,720.00)	(748,720.00)	0.00	(684,052.00)	64,668.00	-8.6%
All Other LCFF Transfers - Current Year	All Other	8091	(273,800.00)	(273,800.00)	0.00	(338,468.00)	(64,668.00)	23.6%
Transfers to Charter Schools in Lieu of Property Taxes		8096	691,293.00	691,293.00	4,678.88	691,293.00	0.00	0.0%
Property Taxes Transfers		8097	(45,060,359.00)	(45,060,359.00)	(1,458,538.97)	(44,585,886.00)	474,473.00	-1.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>127,630,512.00</b>	<b>127,630,512.00</b>	<b>24,295,744.97</b>	<b>127,102,182.00</b>	<b>(528,330.00)</b>	<b>-0.4%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	956,464.00	956,464.00	0.00	971,351.00	14,887.00	1.6%
Special Education Discretionary Grants		8182	462,623.00	462,623.00	.39	468,343.00	5,720.00	1.2%
Child Nutrition Programs		8220	350,000.00	350,000.00	40,190.68	414,270.00	64,270.00	18.4%
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	2,562,708.00	2,562,708.00	313,288.28	2,587,681.00	24,973.00	1.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	3,767,686.00	3,767,686.00	723,811.26	3,412,758.00	(354,928.00)	-9.4%
Title I, Part D, Local Delinquent Programs	3025	8290	1,345,028.00	1,345,028.00	53,680.85	1,070,293.00	(274,735.00)	-20.4%
Title II, Part A, Supporting Effective Instruction	4035	8290	60,440.00	60,440.00	2,388.00	62,108.00	1,668.00	2.8%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	110,594.00	110,594.00	17,582.00	72,081.00	(38,513.00)	-34.8%
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	1,564,105.00	1,564,105.00	526,706.11	1,712,675.00	148,570.00	9.5%
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	21,040,756.00	21,040,756.00	4,081,509.72	21,361,412.00	320,656.00	1.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>32,220,404.00</b>	<b>32,220,404.00</b>	<b>5,759,157.29</b>	<b>32,132,972.00</b>	<b>(87,432.00)</b>	<b>-0.3%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	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%

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 - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	125,000.00	125,000.00	14,925.86	144,947.00	19,947.00	16.0%
Mandated Costs Reimbursements		8550	811,591.00	811,591.00	822,072.00	811,620.00	29.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,108,776.00	1,108,776.00	2,435.94	1,167,810.00	59,034.00	5.3%
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	19,736.00	19,736.00	0.00	19,736.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	163,556.00	163,556.00	32,263.95	163,556.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	1,694,975.00	1,694,975.00	2,916,340.86	1,357,688.00	(337,287.00)	-19.9%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	4,734,428.00	4,734,428.00	0.00	4,899,229.00	164,801.00	3.5%
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	23,457,888.00	23,457,888.00	10,510,520.63	26,674,589.00	3,216,701.00	13.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>32,115,950.00</b>	<b>32,115,950.00</b>	<b>14,298,559.24</b>	<b>35,239,175.00</b>	<b>3,123,225.00</b>	<b>9.7%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	4,316,400.00	4,316,400.00	38,669.54	4,170,892.00	(145,508.00)	-3.4%
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	216,885.00	216,885.00	117,983.26	280,885.00	64,000.00	29.5%
Food Service Sales		8634	150,750.00	150,750.00	31,493.88	150,000.00	(750.00)	-0.5%
All Other Sales		8639	0.00	0.00	1,799.00	400.00	400.00	New
Leases and Rentals		8650	3,000.00	3,000.00	0.00	1,783.00	(1,217.00)	-40.6%
Interest		8660	8,847,499.00	8,847,499.00	5,509,338.83	11,296,043.00	2,448,544.00	27.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,282,852.00	2,282,852.00	4,166,175.00	4,166,175.00	1,883,323.00	82.5%
Fees and Contracts								
Adult Education Fees		8671	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)
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	53,451,115.00	53,451,115.00	17,046,978.79	50,649,762.00	(2,801,353.00)	-5.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	4,464,850.00	4,464,850.00	1,555,957.71	4,831,596.00	366,746.00	8.2%
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	25,399,962.00	25,399,962.00	15,094,180.81	36,033,834.00	10,633,872.00	41.9%
Tuition		8710	43,519,048.00	43,519,048.00	12,356,589.46	43,801,908.00	282,860.00	0.6%
All Other Transfers In		8781-8783	988,800.00	988,800.00	1,511.22	1,008,079.00	19,279.00	1.9%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>143,661,548.00</b>	<b>143,661,548.00</b>	<b>55,920,677.50</b>	<b>156,411,744.00</b>	<b>12,750,196.00</b>	<b>8.9%</b>
<b>TOTAL, REVENUES</b>			<b>335,628,414.00</b>	<b>335,628,414.00</b>	<b>100,274,139.00</b>	<b>350,886,073.00</b>	<b>15,257,659.00</b>	<b>4.5%</b>
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	32,485,136.00	32,485,136.00	11,312,087.30	30,990,814.00	1,494,322.00	4.6%
Certificated Pupil Support Salaries		1200	4,537,624.00	4,537,624.00	1,473,172.11	4,682,549.00	(144,925.00)	-3.2%
Certificated Supervisors' and Administrators' Salaries		1300	19,393,872.00	19,393,872.00	5,648,142.44	18,948,568.00	445,304.00	2.3%
Other Certificated Salaries		1900	3,026,565.00	3,026,565.00	912,996.52	2,921,721.00	104,844.00	3.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>59,443,197.00</b>	<b>59,443,197.00</b>	<b>19,346,398.37</b>	<b>57,543,652.00</b>	<b>1,899,545.00</b>	<b>3.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	14,285,794.00	14,285,794.00	4,237,343.28	14,598,843.00	(313,049.00)	-2.2%
Classified Support Salaries		2200	3,551,514.00	3,551,514.00	1,020,334.37	3,429,431.00	122,083.00	3.4%
Classified Supervisors' and Administrators' Salaries		2300	33,749,411.00	33,749,411.00	10,943,165.33	33,425,501.00	323,910.00	1.0%
Clerical, Technical and Office Salaries		2400	17,326,097.00	17,326,097.00	5,924,173.62	17,637,501.00	(311,404.00)	-1.8%
Other Classified Salaries		2900	1,147,654.00	1,147,654.00	67,129.07	1,117,196.00	30,458.00	2.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>70,060,470.00</b>	<b>70,060,470.00</b>	<b>22,192,145.67</b>	<b>70,208,472.00</b>	<b>(148,002.00)</b>	<b>-0.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	15,835,800.00	15,835,800.00	3,188,764.50	16,029,225.00	(193,425.00)	-1.2%
PERS		3201-3202	18,236,860.00	18,236,860.00	5,518,598.12	18,959,146.00	(722,286.00)	-4.0%
OASDI/Medicare/Alternative		3301-3302	2,058,592.00	2,058,592.00	634,789.60	2,116,357.00	(57,765.00)	-2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Health and Welfare Benefits		3401-3402	27,962,290.00	27,962,290.00	7,656,583.33	24,066,111.00	3,896,179.00	13.9%
Unemployment Insurance		3501-3502	108,663.00	108,663.00	38,407.73	67,869.00	40,794.00	37.5%
Workers' Compensation		3601-3602	2,846,752.00	2,846,752.00	638,940.78	2,798,791.00	47,961.00	1.7%
OPEB, Allocated		3701-3702	0.00	0.00	99,215.58	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	939,120.00	939,120.00	179,426.62	2,453,499.00	(1,514,379.00)	-161.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>67,988,077.00</b>	<b>67,988,077.00</b>	<b>17,954,726.26</b>	<b>66,490,998.00</b>	<b>1,497,079.00</b>	<b>2.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	106,880.00	106,880.00	223,162.89	317,303.00	(210,423.00)	-196.9%
Books and Other Reference Materials		4200	130,630.00	130,630.00	31,917.71	123,596.00	7,034.00	5.4%
Materials and Supplies		4300	23,445,695.00	23,445,695.00	3,016,067.47	18,865,179.00	4,580,516.00	19.5%
Noncapitalized Equipment		4400	12,507,000.00	12,507,000.00	119,463.84	10,551,541.00	1,955,459.00	15.6%
Food		4700	555,500.00	555,500.00	204,318.45	602,599.00	(47,099.00)	-8.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>36,745,705.00</b>	<b>36,745,705.00</b>	<b>3,594,930.36</b>	<b>30,460,218.00</b>	<b>6,285,487.00</b>	<b>17.1%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	17,578,166.00	17,578,166.00	2,160,617.66	23,631,209.00	(6,053,043.00)	-34.4%
Travel and Conferences		5200	2,493,842.00	2,493,842.00	576,226.37	2,774,941.00	(281,099.00)	-11.3%
Dues and Memberships		5300	251,166.00	251,166.00	138,602.21	271,462.00	(20,296.00)	-8.1%
Insurance		5400-5450	450,000.00	450,000.00	461,315.00	450,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,450,711.00	1,450,711.00	609,771.10	1,445,881.00	4,830.00	0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,798,099.00	9,798,099.00	3,719,414.43	10,384,562.00	(586,463.00)	-6.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(62,228.00)	(62,228.00)	(26,261.46)	(61,388.00)	(840.00)	1.3%
Professional/Consulting Services and Operating Expenditures		5800	35,692,760.00	35,692,760.00	6,181,616.06	38,475,317.00	(2,782,557.00)	-7.8%
Communications		5900	910,812.00	910,812.00	370,215.02	1,038,865.00	(128,053.00)	-14.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>68,563,328.00</b>	<b>68,563,328.00</b>	<b>14,191,516.39</b>	<b>78,410,849.00</b>	<b>(9,847,521.00)</b>	<b>-14.4%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	11,959.00	11,959.00	308,176.71	403,430.00	(391,471.00)	-3,273.4%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	551,000.00	551,000.00	413,392.00	2,149,000.00	(1,598,000.00)	-290.0%
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	4,301,115.00	4,301,115.00	381,669.14	4,361,171.00	(60,056.00)	-1.4%
Equipment Replacement		6500	182,500.00	182,500.00	61,500.00	2,682,500.00	(2,500,000.00)	-1,369.9%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,046,574.00</b>	<b>5,046,574.00</b>	<b>1,164,737.85</b>	<b>9,596,101.00</b>	<b>(4,549,527.00)</b>	<b>-90.2%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	882,790.00	882,790.00	0.00	220,697.00	662,093.00	75.0%
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	15,146,877.00	15,146,877.00	(5.36)	16,076,712.00	(929,835.00)	-6.1%
All Other Transfers Out to All Others		7299	22,506,620.00	22,506,620.00	149,279.00	10,956,184.00	11,550,436.00	51.3%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	62.00	(62.00)	New
Other Debt Service - Principal		7439	0.00	0.00	0.00	230,700.00	(230,700.00)	New
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>38,536,287.00</b>	<b>38,536,287.00</b>	<b>149,273.64</b>	<b>27,484,355.00</b>	<b>11,051,932.00</b>	<b>28.7%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(4,350,832.00)	(4,350,832.00)	(783,087.39)	(6,308,997.00)	1,958,165.00	-45.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(4,350,832.00)</b>	<b>(4,350,832.00)</b>	<b>(783,087.39)</b>	<b>(6,308,997.00)</b>	<b>1,958,165.00</b>	<b>-45.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>342,032,806.00</b>	<b>342,032,806.00</b>	<b>77,810,641.15</b>	<b>333,885,648.00</b>	<b>8,147,158.00</b>	<b>2.4%</b>
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	523,330.00	523,330.00	0.00	775,712.00	(252,382.00)	-48.2%
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>1,504,065.00</b>	<b>1,504,065.00</b>	<b>0.00</b>	<b>1,756,447.00</b>	<b>(252,382.00)</b>	<b>-16.8%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								

2023-24 First Interim  
County School Service Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(1,504,065.00)</b>	<b>(1,504,065.00)</b>	<b>0.00</b>	<b>(1,756,447.00)</b>	<b>252,382.00</b>	<b>-16.8%</b>

Resource	Description	2023-24 Projected Totals
6211	Literacy Coaches and Reading Specialists Grant Program	741,039.00
6266	Educator Effectiveness, FY 2021-22	1,592,134.00
6300	Lottery: Instructional Materials	3,112,912.00
6500	Special Education	1,570,435.00
6546	Mental Health-Related Services	92,188.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	1,790,713.00
7311	Classified School Employee Professional Development Block Grant	113,484.00
7388	SB 117 COVID-19 LEA Response Funds	116,160.00
7412	A-G Access/Success Grant	122,437.00
7413	A-G Learning Loss Mitigation Grant	57,627.00
7435	Learning Recovery Emergency Block Grant	5,142,749.00
7810	Other Restricted State	22,667,755.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	40,908,227.00
9010	Other Restricted Local	12,041,793.00
<b>Total, Restricted Balance</b>		<b>90,069,653.00</b>

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

<u>DESCRIPTION</u>	2022-23 Unaudited <u>Actuals</u>	2023-24 Adopted <u>Budget</u>	2023-24 First Interim <u>Budget</u>	2024-25 Projected <u>Budget</u>	2025-26 Projected <u>Budget</u>
<b>A. REVENUES</b>					
LCFF/Revenue Limit Sources	122,005,699	127,630,512	127,102,182	134,602,177	141,484,035
Federal Revenues	17,893,882	32,220,404	32,132,972	17,141,776	12,265,610
Other State Revenues	61,959,308	32,115,950	35,239,175	30,054,197	29,931,200
Other Local Revenue	105,947,946	99,133,313	111,581,370	104,888,394	107,696,723
Other Transfers	41,886,160	44,528,235	44,830,374	45,223,108	46,528,122
<b>TOTAL REVENUES</b>	<b>349,692,995</b>	<b>335,628,414</b>	<b>350,886,073</b>	<b>331,909,651</b>	<b>337,905,689</b>
<b>B. EXPENDITURES</b>					
Certificated Salaries	51,554,629	59,443,197	57,543,652	58,719,214	62,031,834
Classified Salaries	63,031,112	70,060,470	70,208,472	70,408,331	73,311,346
Employee Benefits	58,606,044	67,988,077	66,490,998	66,962,604	69,082,821
Books and Supplies	8,803,922	36,745,705	30,460,218	24,069,926	23,631,668
Services, Other Oper. Exps	65,239,069	68,563,328	78,410,849	72,003,509	68,478,129
Capital Outlay	4,614,562	5,046,574	9,596,101	9,596,101	4,195,143
Other Outgo	38,947,902	34,185,455	21,175,358	25,753,281	28,251,065
Program Reductions				0	0
<b>TOTAL EXPENDITURES</b>	<b>290,797,241</b>	<b>342,032,806</b>	<b>333,885,648</b>	<b>327,512,965</b>	<b>328,982,006</b>
<b>C. EXCESS (DEFICIENCY)</b>	<b>58,895,754</b>	<b>(6,404,392)</b>	<b>17,000,425</b>	<b>4,396,686</b>	<b>8,923,684</b>
<b>D. OTHER SOURCES/USES</b>					
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	616,586	523,330	775,712	972,803	1,041,074
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

<u>DESCRIPTION</u>	2022-23 Unaudited <u>Actuals</u>	2023-24 Adopted <u>Budget</u>	2023-24 First Interim <u>Budget</u>	2024-25 Projected <u>Budget</u>	2025-26 Projected <u>Budget</u>
<u>D.</u>					
Other Sources - Other	0	0	0	0	0
Contributions to Restricted Programs	1,289,528	0	0	(4,880,553)	(6,766,784)
<b>Total Other Sources/Uses</b>	<b>(307,793)</b>	<b>(1,504,065)</b>	<b>(1,756,447)</b>	<b>(6,834,091)</b>	<b>(8,788,593)</b>
<u>E.</u> NET INCREASE (DECREASE)	58,587,961	(7,908,457)	15,243,978	(2,437,405)	135,091
<u>F.</u> <u>FUND BALANCE</u>					
Beginning Balance, July 1,	317,504,024	334,096,200	376,091,986	391,335,964	388,898,559
Audit Adjustments/Restatements	0	0	0	0	0
<b>Net Beginning Balance</b>	<b>317,504,024</b>	<b>334,096,200</b>	<b>376,091,986</b>	<b>391,335,964</b>	<b>388,898,559</b>
<b>Ending Balance, June 30,</b>	<b><u>376,091,985</u></b>	<b><u>326,187,743</u></b>	<b><u>391,335,964</u></b>	<b><u>388,898,559</u></b>	<b><u>389,033,650</u></b>
<u>Components of Ending Fund Balance</u>					
Revolving Cash	70,000	70,000	70,000	70,000	70,000
Stores	0	0	0	0	0
Legally Restricted	102,813,632	77,526,481	90,069,658	70,481,466	58,645,810
<u>Board Designated</u>					
Designated Amounts	87,702,683	63,794,188	92,271,945	90,210,761	88,988,963
Economic Uncertainties	185,505,671	184,797,074	208,924,362	228,136,332	241,328,877
Undesignated Amounts	0	0	0	(0)	(0)

Orange County Department of Education  
2023-2024 First Interim Budget  
December 6, 2023

**Criteria and Standards Review Summary Explanation if Criteria are Not Met**

1a Average Daily Attendance (ADA)

Projected Average Daily Attendance (ADA) for County Office and Projected County Operated Programs is not meeting the historical standard due to the changes in our student population. This budget includes a small growth in our programs ADA. We continue to monitor and strategize outreach opportunities for all programs and anticipate making changes if necessary.

4a Other Revenues

Projected Other Revenues are not meeting the standard because we are budgeting to increase in funding from one-time entitlements, increase for Student Behavior Health Initiative, an increase for Arts, Music & Instructional Materials, an increase for Educational Workforce Investment, a decrease for the Model Curriculum, an increase for Medical Administrative Activities (MAA) program and a decrease for various categorical programs. We are also reducing funding in the future years due to the one-time funding received in prior years.

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 6 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 06, 2023 Signed: \_\_\_\_\_  
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

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

Contact person for additional information on the interim report:

Name: David Giordano Telephone: (714) 966-4447  
Title: Associate Superintendent, Administrative Services E-mail: dgiordano@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., reserves 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
<b>SUPPLEMENTAL INFORMATION (continued)</b>			<b>No</b>	<b>Yes</b>
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	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		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 1B-2)	Projected Year Totals (Form A1) (Form MYPI)		
<b>County and Charter School Alternative Education Grant ADA (Form A/A1, Lines B1d and C2d)</b>				
Current Year (2023-24)	1,259.00	1,421.00	12.9%	Not Met
1st Subsequent Year (2024-25)	1,265.00	1,463.00	15.7%	Not Met
2nd Subsequent Year (2025-26)	1,271.00	1,507.00	18.6%	Not Met
<b>District Funded County Program ADA (Form A/A1, Line B2g)</b>				
Current Year (2023-24)	3,083.89	3,122.89	1.3%	Met
1st Subsequent Year (2024-25)	3,078.89	3,083.00	.5%	Met
2nd Subsequent Year (2025-26)	2,914.85	3,065.00	5.2%	Not Met
<b>County Operations Grant ADA (Form A/A1, Line B5)</b>				
Current Year (2023-24)	412,239.39	412,750.85	.1%	Met
1st Subsequent Year (2024-25)	412,239.39	412,750.85	.1%	Met
2nd Subsequent Year (2025-26)	412,239.39	412,750.85	.1%	Met
<b>Charter School ADA and Charter School Funded County Program ADA (Form A/A1, Lines C1 and C3f)</b>				
Current Year (2023-24)	110.00	110.00	0.0%	Met
1st Subsequent Year (2024-25)	116.00	110.00	-5.2%	Not Met
2nd Subsequent Year (2025-26)	122.00	110.00	-9.8%	Not Met

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

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

1a. **STANDARD NOT MET** - Projected ADA for County Operations Grant or county operated programs has changed since 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 Office and Projected County Operated Programs is not meeting the historical standard due to the changes in our student population. This budget includes a small growth in our programs ADA. 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:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals		
	Current Year (2023-24)	173,022,088.00		
1st Subsequent Year (2024-25)	182,341,285.00	182,927,049.00	-.3%	Met
2nd Subsequent Year (2025-26)	191,316,933.00	193,201,103.00	1.0%	Met

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

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

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

Explanation:  
(required if NOT met)

3. **CRITERION: Salaries and Benefits**

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

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

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2023-24)	197,491,744.00	194,243,122.00	-1.6%	Met
1st Subsequent Year (2024-25)	205,176,703.00	198,090,151.00	-4.4%	Met
2nd Subsequent Year (2025-26)	213,836,133.00	204,426,003.00	-4.4%	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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)</b>				
Current Year (2023-24)	32,220,404.00	32,132,972.00	-3%	No
1st Subsequent Year (2024-25)	17,229,208.00	17,141,776.00	-5%	No
2nd Subsequent Year (2025-26)	13,032,143.00	12,265,610.00	-5.9%	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.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2023-24)	32,115,950.00	35,239,175.00	9.7%	Yes
1st Subsequent Year (2024-25)	31,081,319.00	30,054,197.00	-3.3%	No
2nd Subsequent Year (2025-26)	31,403,428.00	29,931,200.00	-4.7%	No

Explanation: (required if Yes) Projected Other State Revenue is not meeting the standard because we are including the increase in funding for Transportation, Art, Music, & Instructional Materials Discretionary, Educational Workforce Investment program, and various other programs. In addition, we are reducing funding in the future years due to the one-time funding received in prior years.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2023-24)	143,661,548.00	156,411,744.00	8.9%	Yes
1st Subsequent Year (2024-25)	148,070,274.00	150,111,502.00	2.8%	No
2nd Subsequent Year (2025-26)	149,034,481.00	154,224,845.00	3.5%	No

Explanation: (required if Yes) Other Local Revenue is not meeting the standard because we are including the increase in funding for the Student Behavior Health Initiative, Regional K-16 Collaborative, and the State's contribution of the STRS on behalf required by GASB 68 which requires to budget for the revenue and the expense. In addition, we are budgeting for new contracts.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2023-24)	36,745,705.00	30,460,218.00	-17.1%	Yes
1st Subsequent Year (2024-25)	28,309,242.00	24,069,925.00	-15.0%	Yes
2nd Subsequent Year (2025-26)	27,906,772.00	23,631,668.00	-15.3%	Yes

Explanation: (required if Yes) 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.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2023-24)	68,563,328.00	78,410,849.00	14.4%	Yes
1st Subsequent Year (2024-25)	61,467,048.00	72,003,509.00	17.1%	Yes
2nd Subsequent Year (2025-26)	62,213,590.00	68,478,129.00	10.1%	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	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
<b>Total Federal, Other State, and Other Local Revenues (Section 4A)</b>				
Current Year (2023-24)	207,997,902.00	223,763,891.00	7.6%	Not Met
1st Subsequent Year (2024-25)	194,380,801.00	197,307,475.00	1.5%	Met
2nd Subsequent Year (2025-26)	193,470,052.00	196,421,655.00	1.5%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)</b>				
Current Year (2023-24)	105,309,033.00	108,671,067.00	3.4%	Met
1st Subsequent Year (2024-25)	89,776,290.00	95,073,435.00	7.0%	Not Met
2nd Subsequent Year (2025-26)	90,120,362.00	92,109,797.00	2.2%	Met

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

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

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

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

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 are including the increase in funding for Transportation, Art, Music, & Instructional Materials Discretionary, Educational Workforce Investment program, and various other programs. In addition, we are reducing funding in the future years due to the one-time funding received in prior years.

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

Other Local Revenue is not meeting the standard because we are including the increase in funding for the Student Behavior Health Initiative, Regional K-16 Collaborative, and the State's contribution of the STRS on behalf required by GASB 68 which requires to budget for the revenue and the expense. In addition, 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 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.

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.

5. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	5,738,954.91	5,739,055.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		5,739,055.00	

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

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

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

6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	69.2%	78.3%	79.0%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	23.1%	25.4%	26.6%

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 (MJI)

	Current Year Projected Year Totals (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	54,100,553.00	54,100,553.00	54,100,553.00

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change In Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2023-24)	27,987,952.00	181,270,850.00	N/A	Met
1st Subsequent Year (2024-25)	17,150,786.00	192,453,284.00	N/A	Met
2nd Subsequent Year (2025-26)	11,970,746.00	203,783,284.00	N/A	Met

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

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

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

Explanation:  
(required if NOT met)

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 011, Line F2 )(Form MYPI, Line D2)	Status
Current Year (2023-24)	391,335,959.00	Met
1st Subsequent Year (2024-25)	388,898,653.00	Met
2nd Subsequent Year (2025-26)	389,033,642.00	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2023-24)	385,688,516.82	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)

6. CRITERION: Reserves

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

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

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	335,642,095.00	329,466,505.00	331,003,817.00
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	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	335,642,095.00	329,466,505.00	331,003,817.00
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b If Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	335,642,095.00	329,466,505.00	331,003,817.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	6,712,841.90	6,589,330.10	6,620,076.34
6. Reserve Standard - by Amount (From percentage level chart above)	2,387,000.00	2,387,000.00	2,387,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	6,712,841.90	6,589,330.10	6,620,076.34

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year		
	Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
	(2023-24)	(2024-25)	(2025-26)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	208,924,360.00	228,136,331.00	241,328,876.00
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 978Z, 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)	23,283,920.00	23,283,920.00	23,283,920.00
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)	232,208,280.00	251,420,251.00	264,612,795.00
9. County Office's Available Reserve Percentage (Information only) (Line B divided by Section 8A, Line 3)	69.18%	76.31%	79.94%
County Office's Reserve Standard (Section 8A, Line 7):	6,712,841.90	6,589,330.10	6,620,076.34
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.

1e. 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 date 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 55A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(8,857,418.00)	(7,872,729.00)	-11.1%	(984,689.00)	Not Met
1st Subsequent Year (2024-25)	(16,971,732.00)	(13,032,744.00)	-23.2%	(3,938,988.00)	Not Met
2nd Subsequent Year (2025-26)	(8,801,710.00)	(15,188,432.00)	72.6%	6,386,722.00	Not Met
<b>1b. Transfers In, County School Service Fund *</b>					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, County School Service Fund *</b>					
Current Year (2023-24)	1,504,065.00	1,756,447.00	16.8%	252,382.00	Not Met
1st Subsequent Year (2024-25)	1,078,021.00	1,953,538.00	16.4%	275,517.00	Not Met
2nd Subsequent Year (2025-26)	1,756,352.00	2,021,809.00	15.1%	265,457.00	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)

**56. Long-term Commitments**

Identify all existing and new multi-year commitments<sup>1</sup> 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.

<sup>1</sup>include multi-year commitments, multi-year 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 (multi-year) commitments? (If No, skip items 1b and 2 and sections S6B and S6C)

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2023
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	0	01/Various	01/56xx/Various	91,152
Certificates of Participation	6	01/8615	01/56/734x	7,485,000
General Obligation Bonds				
Supp Early Retirement Program	3	01/12/Various	01/12/39xx	1,423,338
State School Building Loans				
Compensated Absences	1	01/12/Various	01/12/Various	2,241,488

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2023
<b>TOTAL:</b>				<b>11,240,978</b>

Type of Commitment (continued):	Prior Year (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases	116,022	76,320	10,585	5,290
Certificates of Participation	1,374,666	1,372,574	1,374,630	1,375,692
General Obligation Bonds				
Supp Early Retirement Program	889,252	494,626	494,626	494,626
State School Building Loans				
Compensated Absences	133,310	150,000		

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
<b>Total Annual Payments:</b>	<b>2,613,250</b>	<b>2,093,520</b>	<b>1,879,841</b>	<b>1,875,608</b>
<b>Has total annual payment increased over prior year (2022-23)</b>		<b>No</b>	<b>No</b>	<b>No</b>

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:  
(Required If Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes

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

No

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

No

**2 OPEB Liabilities**

- a. Total OPEB liability
- b. OPEB plan(s) fiduciary net position (if applicable)
- c. Total/Net OPEB liability (Line 2a minus Line 2b)
- d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?
- e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	2,937,380.00	2,962,718.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	2,937,380.00	2,962,718.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2022	Jul 27, 2023

**3 OPEB Contributions**

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

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2023-24)	0.00	0.00
1st Subsequent Year (2024-25)	0.00	0.00
2nd Subsequent Year (2025-26)	0.00	0.00

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

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

Current Year (2023-24)	0.00	0.00
1st Subsequent Year (2024-25)	0.00	0.00
2nd Subsequent Year (2025-26)	0.00	0.00

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

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

Current Year (2023-24)	180,160.00	201,876.00
1st Subsequent Year (2024-25)	171,848.00	180,160.00
2nd Subsequent Year (2025-26)	183,640.00	171,848.00

- d. Number of retirees receiving OPEB benefits

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

Current Year (2023-24)	43.00	43.00
1st Subsequent Year (2024-25)	43.00	43.00
2nd Subsequent Year (2025-26)	43.00	43.00

**4. Comments:**

Upon retirement, retirees are given the opportunity to participate in our health & welfare programs 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

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	491,660.92	491,690.92
b. Unfunded liability for self-insurance programs	0.00	0.00

3 Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2023-24)	2,207,885.00	2,207,885.00
1st Subsequent Year (2024-25)	2,207,885.00	2,207,885.00
2nd Subsequent Year (2025-26)	2,207,885.00	2,207,885.00

b. Amount contributed (funded) for self-insurance programs

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

b. Amount contributed (funded) for self-insurance programs		
Current Year (2023-24)	0.00	0.00
1st Subsequent Year (2024-25)	0.00	0.00
2nd Subsequent Year (2025-26)	0.00	0.00

4 Comments:

We do not have other self-insurance benefits. Fund 67 is set aside for our self-insurance dental plan. Our worker's comp 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) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	240.2	239.8	239.8	328.8

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

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

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

**Negotiations Settled Since Budget Adoption**

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

[ ]

3. Period covered by the agreement:

Begin Date:

[ ]

End Date:

[ ]

4. Salary settlement:

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

[ ]

**Negotiations Not Settled**

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

400,217

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

6. Amount included for any tentative salary schedule increases

0	0	0
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**Certificated (Non-management) Health and Welfare (H&W) Benefits**

Current Year  
(2023-24)

1st Subsequent Year  
(2024-25)

2nd Subsequent Year  
(2025-26)

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

Yes	No	No
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2. Total cost of H&W benefits

5,643,486	5,643,486	5,643,486
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3. Percent of H&W cost paid by employer

95.0%	95.0%	95.0%
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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		
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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 (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are step & column adjustments included in the Interim and MYPs?	Yes	No	No
2. Cost of step & column adjustments	411,369	416,629	421,856
3. Percent change in step & column over prior year	1.3%	1.3%	1.3%

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are savings from attrition included in the Interim and MYPs?	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.):

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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

No

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

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	529.0	533.2	533.2	533.2

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

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

Yes

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

**Negotiations Settled Since Budget Adoption**

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

[ ]

3. Period covered by the agreement:

Begin Date: [ ]

End Date: [ ]

4. Salary settlement:

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the interim and mulliyar projections (MYPs)?	Yes	Yes	Yes

**One Year Agreement**

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

or

**Mulliyar 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 mulliyar salary commitments:

[ ]

**Negotiations Not Settled**

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

461,072

6. Amount included for any tentative salary schedule increases

[ ]

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

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

Yes	No	No
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2. Total cost of H&W benefits

12,162,415	12,162,415	12,162,415
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3. Percent of H&W cost paid by employer

97.8%	97.8%	97.8%
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4. Percent projected change in H&W cost over prior year

0.0%	0.0%	0.0%
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**Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

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

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

[ ]

If Yes, explain the nature of the new costs:

[ ]

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

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

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Yes	No	No
386,219	390,081	393,982
1.0%	1.0%	1.0%

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

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

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

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**S6C. Cost Analysis of County Office's Labor Agreements - Management/Supervisor/Confidential Employees**

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

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

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

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

If No, continue with section S6C.

n/a

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

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	418.8	438.4	438.4	438.4

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

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

n/a

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

n/a

**Negotiations Settled Since Budget Adoption**

**2. Salary settlement:**

Is the cost of salary settlement included in the interim and multi-year projections (MYPs)?

Total cost of salary settlement

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

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

768,998

**4. Amount included for any tentative salary schedule increases**

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Are costs of H&W benefit changes included in the interim and MYPs?	No	No	No
Total cost of H&W benefits	12,135,598	12,135,598	12,135,598
Percent of H&W cost paid by employer	95.0%	95.0%	95.0%
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

**Management/Supervisor/Confidential Step and Column Adjustments**

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

	Budget Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Are step & column adjustments included in the interim and MYPs?			No
Cost of step & column adjustments	622,450	626,675	634,962
Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Are costs of other benefits included in the interim and MYPs?	No	No	No
Total cost of other benefits	0	0	0
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

**58. 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.

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**59A. Identification of Other Funds with Negative Ending Fund Balances**

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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
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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.

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

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

Comments:  
(optional)

End of County Office First Interim Criteria and Standards Review

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	329.00	329.00	279.00	269.00	(60.00)	-18.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	930.00	930.00	1,144.00	1,152.00	222.00	24.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	1,259.00	1,259.00	1,423.00	1,421.00	162.00	13.0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	2,747.00	2,747.00	2,786.00	2,786.00	39.00	1.0%
b. Special Education-Special Day Class	305.84	305.84	305.84	305.84	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	31.05	31.05	31.05	31.05	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	3,083.89	3,083.89	3,122.89	3,122.89	39.00	1.0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	4,342.89	4,342.89	4,545.89	4,543.89	201.00	5.0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>5. County Operations Grant ADA</b>	412,239.39	412,239.39	412,750.85	412,750.85	511.46	0.0%
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
<b>1. Total Charter School Regular ADA</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>2. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>d. Total, Charter School County Program Alternative Education ADA</b> (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>3. Charter School Funded County Program ADA</b>						
a. County Community Schools	110.00	110.00	110.00	110.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
<b>f. Total, Charter School Funded County Program ADA</b> (Sum of Lines C3a through C3e)	110.00	110.00	110.00	110.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA</b> (Sum of Lines C1, C2d, and C3f)	110.00	110.00	110.00	110.00	0.00	0.0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
<b>5. Total Charter School Regular ADA</b>	0.00				0.00	
<b>6. Charter School County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00				0.00	
b. Juvenile Halls, Homes, and Camps	0.00				0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00				0.00	
<b>d. Total, Charter School County Program Alternative Education ADA</b> (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>7. Charter School Funded County Program ADA</b>						
a. County Community Schools	0.00				0.00	
b. Special Education-Special Day Class	0.00				0.00	
c. Special Education-NPS/LCI	0.00				0.00	
d. Special Education Extended Year	0.00				0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00				0.00	
<b>f. Total, Charter School Funded County Program ADA</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
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)	110.00	110.00	110.00	110.00	0.00	0.0%

Orange County Department of Education  
ALL FUND STATEMENT  
2023-24 First Interim Budget -vs- 2023-24 Adopted Budget

<b>Form 01 General Fund Subfund 0101</b>		<b>Form 10 Special Education Pass-Through Fund Subfund 1010</b>		<b>Form 12 Child Development Fund Subfund 1212</b>		<b>Form 14 Deferred Maintenance Fund Subfund 1414</b>	
	2023-24 Adopted Budget	2023-24 First Interim Budget	2023-24 Adopted Budget	2023-24 First Interim Budget	2023-24 Adopted Budget	2023-24 First Interim Budget	2023-24 Adopted Budget
Revenues	335,628,414	350,886,073	53,793,256	50,721,678	50,721,678	74,506,128	1,962,396
Expenditures	342,032,806	333,885,648	52,728,003	54,121,764	51,336,739	75,391,643	5,160,000
Excess / (Deficit)	(6,404,392)	17,000,425	1,065,253	(488,237)	(615,061)	(885,515)	(3,197,604)
Beginning Balance (July 1)	334,096,200	376,091,981	12,219,793	11,459,327	91,731	829,803	32,409,584
Transfers / Other Audit Adjustments	(1,504,065)	(1,756,447)	-	-	523,330	775,712	980,735
Reserves / Ending Balance June 30	326,187,743	391,335,959	13,285,046	10,971,090.00	-	720,000	30,192,715

<b>Form 17 Special Reserve Fund Subfund 1717</b>		<b>Form 30 State School Building Fund Subfund 3033</b>		<b>Form 35 School Facilities Fund Subfund 3535</b>		<b>Form 40 Capital Outlay Fund (Esplanade) Subfund 4040</b>	
	2023-24 Adopted Budget	2023-24 First Interim Budget	2023-24 Adopted Budget	2023-24 First Interim Budget	2023-24 Adopted Budget	2023-24 First Interim Budget	2023-24 Adopted Budget
Revenues	773,968	953,689	43,826	98,371	2,648,208	2,670,656	1,463,115
Expenditures	-	-	175,000	8,000	1,463,115	1,463,115	1,463,115
Excess / (Deficit)	773,968	953,689	(131,174)	90,371	1,185,093.00	1,207,541.00	1,207,541.00
Beginning Balance (July 1)	26,558,548	26,604,528	3,138,689	3,160,472	2,584,534	3,231,257	2,584,534
Transfers / Other Audit Adjustments	-	-	-	-	(1,372,574)	(1,372,574)	(1,372,574)
Reserves / Ending Balance June 30	27,332,516	27,558,217	3,007,515	3,250,843	2,397,053	3,066,224	2,397,053

<b>Form 56 Debt Service Fund (Esplanade) Subfund 5656</b>		<b>Form 67 Dental Self-Insurance Fund Subfund 6769</b>		<b>TOTAL ALL FUNDS</b>	
	2023-24 Adopted Budget	2023-24 First Interim Budget	2023-24 Adopted Budget	2023-24 First Interim Budget	2023-24 Adopted Budget
Revenues	17,609	21,587	2,012,985	2,062,369	447,602,340
Expenditures	1,372,574	1,372,574	1,491,630	1,491,630	455,759,867
Excess / (Deficit)	(1,354,965)	(1,350,987)	521,355	570,739	(8,157,527)
Beginning Balance (July 1)	1,266,543	1,267,624	7,356,615	7,359,622	419,722,237
Transfers / Other Audit Adjustments	1,372,574	1,372,574	-	-	-
Reserves / Ending Balance June 30	1,284,152	1,289,211	7,877,970	7,930,361	411,564,710

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	45,060,359.00	45,060,359.00	1,458,538.97	44,585,886.00	(474,473.00)	-1.1%
2) Federal Revenue		8100-8299	8,033,122.00	8,033,122.00	0.00	8,544,897.00	511,775.00	6.4%
3) Other State Revenue		8300-8599	328,942.00	328,942.00	176,595.00	149,279.00	(179,663.00)	-54.6%
4) Other Local Revenue		8600-8799	370,833.00	370,833.00	209,194.98	353,465.00	(17,368.00)	-4.7%
5) TOTAL, REVENUES			53,793,256.00	53,793,256.00	1,844,328.95	53,633,527.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	52,728,003.00	52,728,003.00	2,868,417.17	54,121,764.00	(1,393,761.00)	-2.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			52,728,003.00	52,728,003.00	2,868,417.17	54,121,764.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,065,253.00	1,065,253.00	(1,024,088.22)	(488,237.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,065,253.00	1,065,253.00	(1,024,088.22)	(488,237.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,219,793.00	12,219,793.00		11,459,327.00	(760,466.00)	-6.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,219,793.00	12,219,793.00		11,459,327.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,219,793.00	12,219,793.00		11,459,327.00		
2) Ending Balance, June 30 (E + F1e)			13,285,046.00	13,285,046.00		10,971,090.00		
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	13,123,090.00	13,123,090.00		10,971,090.00		

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>c) Committed</b>								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
<b>d) Assigned</b>								
Other Assignments		9780	161,956.00	161,956.00		0.00		
GASB 31 Fair Market Adjustment	0000	9780	161,956.00					
<b>e) Unassigned/Unappropriated</b>								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
Property Taxes Transfers		8097	45,060,359.00	45,060,359.00	1,458,538.97	44,585,886.00	(474,473.00)	-1.1%
<b>TOTAL, LCFF SOURCES</b>			<b>45,060,359.00</b>	<b>45,060,359.00</b>	<b>1,458,538.97</b>	<b>44,585,886.00</b>	<b>(474,473.00)</b>	<b>-1.1%</b>
<b>FEDERAL REVENUE</b>								
Pass-Through Revenues From Federal Sources		8287	8,033,122.00	8,033,122.00	0.00	8,544,897.00	511,775.00	6.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>8,033,122.00</b>	<b>8,033,122.00</b>	<b>0.00</b>	<b>8,544,897.00</b>	<b>511,775.00</b>	<b>6.4%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	27,316.00	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	328,942.00	328,942.00	149,279.00	149,279.00	(179,663.00)	-54.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>328,942.00</b>	<b>328,942.00</b>	<b>176,595.00</b>	<b>149,279.00</b>	<b>(179,663.00)</b>	<b>-54.6%</b>
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	208,877.00	208,877.00	97,855.98	242,126.00	33,249.00	15.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	161,956.00	161,956.00	111,339.00	111,339.00	(50,617.00)	-31.3%
Other Local Revenue								
Pass-Through Revenues From Local Sources								
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>370,833.00</b>	<b>370,833.00</b>	<b>209,194.98</b>	<b>353,465.00</b>	<b>(17,368.00)</b>	<b>-4.7%</b>
<b>TOTAL, REVENUES</b>			<b>53,793,256.00</b>	<b>53,793,256.00</b>	<b>1,844,328.95</b>	<b>53,633,527.00</b>		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	8,240,292.00	8,240,292.00	1,255,485.79	9,800,383.00	(1,560,091.00)	-18.9%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	44,466,500.00	44,466,500.00	1,612,931.38	44,300,170.00	166,330.00	0.4%
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	21,211.00	21,211.00	0.00	21,211.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			52,728,003.00	52,728,003.00	2,868,417.17	54,121,764.00	(1,393,761.00)	-2.6%
<b>TOTAL, EXPENDITURES</b>			<b>52,728,003.00</b>	<b>52,728,003.00</b>	<b>2,868,417.17</b>	<b>54,121,764.00</b>		

Resource	Description	2023-24 Projected Totals
6500	Special Education	8,459,663.00
6546	Mental Health- Related Services	2,511,427.00
Total, Restricted Balance		10,971,090.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	16,459,054.00	16,459,054.00	51,804,419.98	37,667,205.00	21,208,151.00	128.9%
3) Other State Revenue		8300-8599	34,153,335.00	34,153,335.00	37,952,695.62	34,623,654.00	470,319.00	1.4%
4) Other Local Revenue		8600-8799	109,289.00	109,289.00	1,016,602.63	2,215,269.00	2,105,980.00	1,927.0%
5) TOTAL, REVENUES			50,721,678.00	50,721,678.00	90,773,718.23	74,506,128.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	347,521.00	347,521.00	114,935.96	344,931.00	2,590.00	0.7%
2) Classified Salaries		2000-2999	3,948,883.00	3,948,883.00	1,505,142.42	4,653,301.00	(704,418.00)	-17.8%
3) Employee Benefits		3000-3999	2,861,088.00	2,861,088.00	799,044.88	3,050,035.00	(188,947.00)	-6.6%
4) Books and Supplies		4000-4999	756,418.00	756,418.00	190,379.60	889,583.00	(133,165.00)	-17.6%
5) Services and Other Operating Expenditures		5000-5999	39,071,997.00	39,071,997.00	18,510,103.85	60,144,796.00	(21,072,799.00)	-53.9%
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	4,350,832.00	4,350,832.00	783,087.39	6,308,997.00	(1,958,165.00)	-45.0%
9) TOTAL, EXPENDITURES			51,336,739.00	51,336,739.00	21,902,694.10	75,391,643.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(615,061.00)	(615,061.00)	68,871,024.13	(885,515.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	523,330.00	523,330.00	0.00	775,712.00	252,382.00	48.2%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			523,330.00	523,330.00	0.00	775,712.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			(91,731.00)	(91,731.00)	68,871,024.13	(109,803.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	91,731.00	91,731.00		829,803.00	738,072.00	804.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			91,731.00	91,731.00		829,803.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			91,731.00	91,731.00		829,803.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		720,000.00		
<b>Components of Ending Fund Balance</b>								
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		720,000.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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	16,459,054.00	16,459,054.00	51,804,419.98	37,667,205.00	21,208,151.00	128.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>16,459,054.00</b>	<b>16,459,054.00</b>	<b>51,804,419.98</b>	<b>37,667,205.00</b>	<b>21,208,151.00</b>	<b>128.9%</b>
<b>OTHER STATE REVENUE</b>								
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	34,153,335.00	34,153,335.00	37,952,695.62	34,623,654.00	470,319.00	1.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>34,153,335.00</b>	<b>34,153,335.00</b>	<b>37,952,695.62</b>	<b>34,623,654.00</b>	<b>470,319.00</b>	<b>1.4%</b>
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
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	201,020.00	201,020.00	632,465.17	838,620.00	637,600.00	317.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(91,731.00)	(91,731.00)	319,821.00	319,857.00	411,588.00	-448.7%
<b>Fees and Contracts</b>								
Child Development Parent Fees		8673	0.00	0.00	2,316.46	994,792.00	994,792.00	New
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	62,000.00	62,000.00	62,000.00	New
<b>Other Local Revenue</b>								
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>109,289.00</b>	<b>109,289.00</b>	<b>1,016,602.63</b>	<b>2,215,269.00</b>	<b>2,105,980.00</b>	<b>1,927.0%</b>
<b>TOTAL, REVENUES</b>			<b>50,721,678.00</b>	<b>50,721,678.00</b>	<b>90,773,718.23</b>	<b>74,506,128.00</b>		
<b>CERTIFICATED SALARIES</b>								
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	347,371.00	347,371.00	114,770.96	344,481.00	2,890.00	0.8%
Other Certificated Salaries		1900	150.00	150.00	165.00	450.00	(300.00)	-200.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>TOTAL, CERTIFICATED SALARIES</b>			347,521.00	347,521.00	114,935.96	344,931.00	2,590.00	0.7%
<b>CLASSIFIED SALARIES</b>								
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	1,622,189.00	1,622,189.00	712,327.13	2,177,123.00	(554,934.00)	-34.2%
Clerical, Technical and Office Salaries		2400	2,316,656.00	2,316,656.00	791,195.79	2,466,090.00	(149,434.00)	-6.5%
Other Classified Salaries		2900	10,038.00	10,038.00	1,619.50	10,088.00	(50.00)	-0.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			3,948,883.00	3,948,883.00	1,505,142.42	4,653,301.00	(704,418.00)	-17.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	70,665.00	70,665.00	237.02	59,032.00	11,633.00	16.5%
PERS		3201-3202	1,203,862.00	1,203,862.00	398,148.03	1,399,129.00	(195,267.00)	-16.2%
OASDI/Medicare/Alternative		3301-3302	68,606.00	68,606.00	23,986.89	78,954.00	(10,348.00)	-15.1%
Health and Welfare Benefits		3401-3402	1,393,154.00	1,393,154.00	338,938.99	1,211,193.00	181,961.00	13.1%
Unemployment Insurance		3501-3502	9,295.00	9,295.00	798.55	2,660.00	6,635.00	71.4%
Workers' Compensation		3601-3602	100,441.00	100,441.00	34,021.99	111,672.00	(11,231.00)	-11.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	15,065.00	15,065.00	2,913.41	187,395.00	(172,330.00)	-1,143.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			2,861,088.00	2,861,088.00	799,044.88	3,050,035.00	(188,947.00)	-6.6%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	1,500.00	1,500.00	0.00	0.00	1,500.00	100.0%
Materials and Supplies		4300	754,918.00	754,918.00	190,379.60	889,583.00	(134,665.00)	-17.8%
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			756,418.00	756,418.00	190,379.60	889,583.00	(133,165.00)	-17.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	46,483.00	46,483.00	7,105.40	44,608.00	1,875.00	4.0%
Dues and Memberships		5300	5,165.00	5,165.00	11,700.00	9,220.00	(4,055.00)	-78.5%
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	168,526.00	168,526.00	44,589.60	130,900.00	37,626.00	22.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	62,228.00	62,228.00	26,261.46	61,388.00	840.00	1.3%
Professional/Consulting Services and Operating Expenditures		5800	38,787,243.00	38,787,243.00	18,419,628.95	59,895,272.00	(21,108,029.00)	-54.4%
Communications		5900	2,352.00	2,352.00	818.44	3,408.00	(1,056.00)	-44.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			39,071,997.00	39,071,997.00	18,510,103.85	60,144,796.00	(21,072,799.00)	-53.9%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%

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%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	4,350,832.00	4,350,832.00	783,087.39	6,308,997.00	(1,958,165.00)	-45.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,350,832.00	4,350,832.00	783,087.39	6,308,997.00	(1,958,165.00)	-45.0%
<b>TOTAL, EXPENDITURES</b>			51,336,739.00	51,336,739.00	21,902,694.10	75,391,643.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	523,330.00	523,330.00	0.00	775,712.00	252,382.00	48.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			523,330.00	523,330.00	0.00	775,712.00	252,382.00	48.2%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			523,330.00	523,330.00	0.00	775,712.00		

Resource	Description	2023-24 Projected Totals
6057	Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	720,000.00
Total, Restricted Balance		720,000.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	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	939,876.00	939,876.00	769,168.83	1,136,794.00	196,918.00	21.0%
5) TOTAL, REVENUES			1,962,396.00	1,962,396.00	769,168.83	2,159,314.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,000.00	5,000.00	5,495.26	5,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,873,000.00	1,873,000.00	1,273,115.44	4,562,972.00	(2,689,972.00)	-143.6%
6) Capital Outlay		6000-6999	3,282,000.00	3,282,000.00	0.00	3,275,000.00	7,000.00	0.2%
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			5,160,000.00	5,160,000.00	1,278,610.70	7,842,972.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,197,604.00)	(3,197,604.00)	(509,441.87)	(5,683,658.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,216,869.00)	(2,216,869.00)	(509,441.87)	(4,702,923.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32,409,584.00	32,409,584.00		33,670,249.00	1,260,665.00	3.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,409,584.00	32,409,584.00		33,670,249.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,409,584.00	32,409,584.00		33,670,249.00		
2) Ending Balance, June 30 (E + F1e)			30,192,715.00	30,192,715.00		28,967,326.00		
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)
<b>c) Committed</b>								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	23,248,391.00	23,248,391.00		22,304,842.00		
<b>d) Assigned</b>								
Other Assignments		9780	6,944,324.00	6,944,324.00		6,662,484.00		
Deferred Maintenance	0000	9780		6,944,324.00				
Deferred Maintenance	0000	9780	6,944,324.00					
Deferred Maintenance	0000	9780				6,662,484.00		
<b>e) Unassigned/Unappropriated</b>								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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	674,260.00	674,260.00	441,159.83	808,785.00	134,525.00	20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	265,616.00	265,616.00	328,009.00	328,009.00	62,393.00	23.5%
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			939,876.00	939,876.00	769,168.83	1,136,794.00	196,918.00	21.0%
TOTAL, REVENUES			1,962,396.00	1,962,396.00	769,168.83	2,159,314.00		
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	5,000.00	0.00	0.00	5,000.00	100.0%
Noncapitalized Equipment		4400	0.00	0.00	5,495.26	5,000.00	(5,000.00)	New
TOTAL, BOOKS AND SUPPLIES			5,000.00	5,000.00	5,495.26	5,000.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,425,000.00	1,425,000.00	1,017,508.50	4,111,972.00	(2,686,972.00)	-188.6%
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	448,000.00	448,000.00	255,606.94	451,000.00	(3,000.00)	-0.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,873,000.00	1,873,000.00	1,273,115.44	4,562,972.00	(2,689,972.00)	-143.6%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,082,000.00	3,082,000.00	0.00	3,075,000.00	7,000.00	0.2%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,282,000.00	3,282,000.00	0.00	3,275,000.00	7,000.00	0.2%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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			5,160,000.00	5,160,000.00	1,278,610.70	7,842,972.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%

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>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			980,735.00	980,735.00	0.00	980,735.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	773,968.00	773,968.00	625,410.76	953,689.00	179,721.00	23.2%
5) TOTAL, REVENUES			773,968.00	773,968.00	625,410.76	953,689.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			773,968.00	773,968.00	625,410.76	953,689.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			773,968.00	773,968.00	625,410.76	953,689.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	26,558,548.00	26,558,548.00		26,604,528.00	45,980.00	0.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,558,548.00	26,558,548.00		26,604,528.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,558,548.00	26,558,548.00		26,604,528.00		
2) Ending Balance, June 30 (E + F1e)			27,332,516.00	27,332,516.00		27,558,217.00		
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	23,058,219.00	23,058,219.00		23,283,920.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	561,874.00	561,874.00	359,368.76	687,647.00	125,773.00	22.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	212,094.00	212,094.00	266,042.00	266,042.00	53,948.00	25.4%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>773,968.00</b>	<b>773,968.00</b>	<b>625,410.76</b>	<b>953,689.00</b>	<b>179,721.00</b>	<b>23.2%</b>
<b>TOTAL, REVENUES</b>			<b>773,968.00</b>	<b>773,968.00</b>	<b>625,410.76</b>	<b>953,689.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	43,826.00	43,826.00	74,375.07	98,371.00	54,545.00	124.5%
5) TOTAL, REVENUES			43,826.00	43,826.00	74,375.07	98,371.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	25,000.00	25,000.00	0.00	0.00	25,000.00	100.0%
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	150,000.00	150,000.00	433.49	8,000.00	142,000.00	94.7%
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			175,000.00	175,000.00	433.49	8,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(131,174.00)	(131,174.00)	73,941.58	90,371.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(131,174.00)	(131,174.00)	73,941.58	90,371.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,138,689.00	3,138,689.00		3,160,472.00	21,783.00	0.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,138,689.00	3,138,689.00		3,160,472.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,138,689.00	3,138,689.00		3,160,472.00		
2) Ending Balance, June 30 (E + F1e)			3,007,515.00	3,007,515.00		3,250,843.00		
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		
b) Legally Restricted Balance								
c) Committed		9740	3,007,515.00	3,007,515.00		3,250,843.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	48,689.00	48,689.00	42,771.07	66,767.00	18,078.00	37.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,863.00)	(4,863.00)	31,604.00	31,604.00	36,467.00	-749.9%
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			43,826.00	43,826.00	74,375.07	98,371.00	54,545.00	124.5%
TOTAL, REVENUES			43,826.00	43,826.00	74,375.07	98,371.00		
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>BOOKS AND SUPPLIES</b>								
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	25,000.00	25,000.00	0.00	0.00	25,000.00	100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			25,000.00	25,000.00	0.00	0.00	25,000.00	100.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	150,000.00	150,000.00	0.00	0.00	150,000.00	100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	433.49	8,000.00	(8,000.00)	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%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			150,000.00	150,000.00	433.49	8,000.00	142,000.00	94.7%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			175,000.00	175,000.00	433.49	8,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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) <b>TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								

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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
7710	State School Facilities Projects	3,250,843.00
Total, Restricted Balance		3,250,843.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	2,648,208.00	2,648,208.00	737,015.64	2,670,656.00	22,448.00	0.8%
5) TOTAL, REVENUES			2,648,208.00	2,648,208.00	737,015.64	2,670,656.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	17,000.00	17,000.00	2,105.00	17,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,091,115.00	1,091,115.00	202,312.88	1,091,115.00	0.00	0.0%
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			1,463,115.00	1,463,115.00	204,417.88	1,463,115.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,185,093.00	1,185,093.00	532,597.76	1,207,541.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,372,574.00	1,372,574.00	0.00	1,372,574.00	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			(1,372,574.00)	(1,372,574.00)	0.00	(1,372,574.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(187,481.00)	(187,481.00)	532,597.76	(165,033.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,584,534.00	2,584,534.00		3,231,257.00	646,723.00	25.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,584,534.00	2,584,534.00		3,231,257.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,584,534.00	2,584,534.00		3,231,257.00		
2) Ending Balance, June 30 (E + F1e)			2,397,053.00	2,397,053.00		3,066,224.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,397,053.00	2,397,053.00		3,066,224.00		
Esplanade Operational	0000	9780		2,397,053.00				
Esplanade Operational	0000	9780	2,397,053.00					
Esplanade Operational	0000	9780				3,066,224.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
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	2,577,867.00	2,577,867.00	681,167.64	2,577,867.00	0.00	0.0%
Interest		8660	51,848.00	51,848.00	33,980.32	64,196.00	12,348.00	23.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	11,493.00	11,493.00	21,593.00	21,593.00	10,100.00	87.9%
Other Local Revenue								
All Other Local Revenue		8699	7,000.00	7,000.00	274.68	7,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,648,208.00	2,648,208.00	737,015.64	2,670,656.00	22,448.00	0.8%
TOTAL, REVENUES			2,648,208.00	2,648,208.00	737,015.64	2,670,656.00		
<b>CLASSIFIED SALARIES</b>								
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%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	17,000.00	17,000.00	2,105.00	17,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>17,000.00</b>	<b>17,000.00</b>	<b>2,105.00</b>	<b>17,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	302,000.00	302,000.00	87,359.69	302,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	444,500.00	444,500.00	24,267.10	444,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	344,615.00	344,615.00	90,686.09	344,615.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,091,115.00</b>	<b>1,091,115.00</b>	<b>202,312.88</b>	<b>1,091,115.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>355,000.00</b>	<b>355,000.00</b>	<b>0.00</b>	<b>355,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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>TOTAL, EXPENDITURES</b>			1,463,115.00	1,463,115.00	204,417.88	1,463,115.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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	1,372,574.00	1,372,574.00	0.00	1,372,574.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			1,372,574.00	1,372,574.00	0.00	1,372,574.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			(1,372,574.00)	(1,372,574.00)	0.00	(1,372,574.00)		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	2,648,208.00	2,648,208.00	737,015.64	2,670,656.00	22,448.00	0.8%
5) TOTAL, REVENUES			2,648,208.00	2,648,208.00	737,015.64	2,670,656.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	17,000.00	17,000.00	2,105.00	17,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,091,115.00	1,091,115.00	202,312.88	1,091,115.00	0.00	0.0%
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			1,463,115.00	1,463,115.00	204,417.88	1,463,115.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,185,093.00	1,185,093.00	532,597.76	1,207,541.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,372,574.00	1,372,574.00	0.00	1,372,574.00	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			(1,372,574.00)	(1,372,574.00)	0.00	(1,372,574.00)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(187,481.00)	(187,481.00)	532,597.76	(165,033.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,584,534.00	2,584,534.00		3,231,257.00	646,723.00	25.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,584,534.00	2,584,534.00		3,231,257.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,584,534.00	2,584,534.00		3,231,257.00		
2) Ending Balance, June 30 (E + F1e)			2,397,053.00	2,397,053.00		3,066,224.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,397,053.00	2,397,053.00		3,066,224.00		
Esplanade Operational	0000	9780		2,397,053.00				
Esplanade Operational	0000	9780	2,397,053.00					
Esplanade Operational	0000	9780				3,066,224.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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	2,577,867.00	2,577,867.00	681,167.64	2,577,867.00	0.00	0.0%
Interest		8660	51,848.00	51,848.00	33,980.32	64,196.00	12,348.00	23.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	11,493.00	11,493.00	21,593.00	21,593.00	10,100.00	87.9%
Other Local Revenue								
All Other Local Revenue		8699	7,000.00	7,000.00	274.68	7,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,648,208.00	2,648,208.00	737,015.64	2,670,656.00	22,448.00	0.8%
<b>TOTAL, REVENUES</b>			2,648,208.00	2,648,208.00	737,015.64	2,670,656.00		
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	17,000.00	17,000.00	2,105.00	17,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			17,000.00	17,000.00	2,105.00	17,000.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	302,000.00	302,000.00	87,359.69	302,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	444,500.00	444,500.00	24,267.10	444,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	344,615.00	344,615.00	90,686.09	344,615.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			1,091,115.00	1,091,115.00	202,312.88	1,091,115.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			355,000.00	355,000.00	0.00	355,000.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>TOTAL, EXPENDITURES</b>			1,463,115.00	1,463,115.00	204,417.88	1,463,115.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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	1,372,574.00	1,372,574.00	0.00	1,372,574.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			1,372,574.00	1,372,574.00	0.00	1,372,574.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			(1,372,574.00)	(1,372,574.00)	0.00	(1,372,574.00)		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	17,609.00	17,609.00	15,366.48	21,587.00	3,978.00	22.6%
5) TOTAL, REVENUES			17,609.00	17,609.00	15,366.48	21,587.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299,7400-7499		1,372,574.00	1,372,574.00	0.00	1,372,574.00	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			1,372,574.00	1,372,574.00	0.00	1,372,574.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,354,965.00)	(1,354,965.00)	15,366.48	(1,350,987.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,372,574.00	1,372,574.00	0.00	1,372,574.00	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			1,372,574.00	1,372,574.00	0.00	1,372,574.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			17,609.00	17,609.00	15,366.48	21,587.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,266,543.00	1,266,543.00		1,267,624.00	1,081.00	0.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,266,543.00	1,266,543.00		1,267,624.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,266,543.00	1,266,543.00		1,267,624.00		
2) Ending Balance, June 30 (E + F1e)			1,284,152.00	1,284,152.00		1,289,211.00		
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	1,284,152.00	1,284,152.00		1,289,211.00		
Esplanade Debt Service	0000	9780		1,284,152.00				
Esplanade Debt Service	0000	9780	1,284,152.00					
Esplanade Debt Service	0000	9780				1,289,211.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	12,376.00	12,376.00	8,836.48	15,057.00	2,681.00	21.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,233.00	5,233.00	6,530.00	6,530.00	1,297.00	24.8%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,609.00	17,609.00	15,366.48	21,587.00	3,978.00	22.6%
TOTAL, REVENUES			17,609.00	17,609.00	15,366.48	21,587.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	212,574.00	212,574.00	0.00	212,574.00	0.00	0.0%
Other Debt Service - Principal		7439	1,160,000.00	1,160,000.00	0.00	1,160,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,372,574.00	1,372,574.00	0.00	1,372,574.00	0.00	0.0%
TOTAL, EXPENDITURES			1,372,574.00	1,372,574.00	0.00	1,372,574.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	1,372,574.00	1,372,574.00	0.00	1,372,574.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,372,574.00	1,372,574.00	0.00	1,372,574.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			1,372,574.00	1,372,574.00	0.00	1,372,574.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	17,609.00	17,609.00	15,366.48	21,587.00	3,978.00	22.6%
5) TOTAL, REVENUES			17,609.00	17,609.00	15,366.48	21,587.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	1,372,574.00	1,372,574.00	0.00	1,372,574.00	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			1,372,574.00	1,372,574.00	0.00	1,372,574.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,354,965.00)	(1,354,965.00)	15,366.48	(1,350,987.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,372,574.00	1,372,574.00	0.00	1,372,574.00	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			1,372,574.00	1,372,574.00	0.00	1,372,574.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			17,609.00	17,609.00	15,366.48	21,587.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,266,543.00	1,266,543.00		1,267,624.00	1,081.00	0.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,266,543.00	1,266,543.00		1,267,624.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,266,543.00	1,266,543.00		1,267,624.00		
2) Ending Balance, June 30 (E + F1e)			1,284,152.00	1,284,152.00		1,289,211.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,284,152.00	1,284,152.00		1,289,211.00		
Esplanade Debt Service	0000	9780		1,284,152.00				
Esplanade Debt Service	0000	9780	1,284,152.00					
Esplanade Debt Service	0000	9780				1,289,211.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
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%
<b>OTHER STATE REVENUE</b>								
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%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	12,376.00	12,376.00	8,836.48	15,057.00	2,681.00	21.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	5,233.00	5,233.00	6,530.00	6,530.00	1,297.00	24.8%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,609.00	17,609.00	15,366.48	21,587.00	3,978.00	22.6%
TOTAL, REVENUES			17,609.00	17,609.00	15,366.48	21,587.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	212,574.00	212,574.00	0.00	212,574.00	0.00	0.0%
Other Debt Service - Principal		7439	1,160,000.00	1,160,000.00	0.00	1,160,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,372,574.00	1,372,574.00	0.00	1,372,574.00	0.00	0.0%
TOTAL, EXPENDITURES			1,372,574.00	1,372,574.00	0.00	1,372,574.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	1,372,574.00	1,372,574.00	0.00	1,372,574.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,372,574.00	1,372,574.00	0.00	1,372,574.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,372,574.00	1,372,574.00	0.00	1,372,574.00		

Resource	Description	2023-24 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	2,012,985.00	2,012,985.00	750,141.21	2,062,369.00	49,384.00	2.5%
5) TOTAL, REVENUES			2,012,985.00	2,012,985.00	750,141.21	2,062,369.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,401,630.00	1,401,630.00	215,789.53	1,401,630.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	90,000.00	90,000.00	27,625.51	90,000.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,491,630.00	1,491,630.00	243,415.04	1,491,630.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			521,355.00	521,355.00	506,726.17	570,739.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	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		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			521,355.00	521,355.00	506,726.17	570,739.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	7,356,615.00	7,356,615.00		7,359,622.00	3,007.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			7,356,615.00	7,356,615.00		7,359,622.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			7,356,615.00	7,356,615.00		7,359,622.00		
2) Ending Net Position, June 30 (E + F1e)			7,877,970.00	7,877,970.00		7,930,361.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	7,822,088.00	7,822,088.00		7,930,361.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	55,882.00	55,882.00		0.00		
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	157,103.00	157,103.00	98,302.33	188,896.00	31,793.00	20.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	55,882.00	55,882.00	73,473.00	73,473.00	17,591.00	31.5%
Fees and Contracts								
In-District Premiums/Contributions		8674	1,800,000.00	1,800,000.00	578,365.88	1,800,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,012,985.00	2,012,985.00	750,141.21	2,062,369.00	49,384.00	2.5%
<b>TOTAL, REVENUES</b>			2,012,985.00	2,012,985.00	750,141.21	2,062,369.00		
<b>CERTIFICATED SALARIES</b>								
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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	1,401,630.00	1,401,630.00	215,789.53	1,401,630.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,401,630.00</b>	<b>1,401,630.00</b>	<b>215,789.53</b>	<b>1,401,630.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
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	90,000.00	90,000.00	27,625.51	90,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>90,000.00</b>	<b>90,000.00</b>	<b>27,625.51</b>	<b>90,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>DEPRECIATION AND AMORTIZATION</b>								
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%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION AND AMORTIZATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>1,491,630.00</b>	<b>1,491,630.00</b>	<b>243,415.04</b>	<b>1,491,630.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

Resource	Description	2023-24 Projected Totals
Total, Restricted Net Position		0.00

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2023-2024**

Entitlement, Contract, or Grant Title	Prior Year Carryover	Revenue	Total (Includes Carryover)	Period	Source	Type	Purpose of Funds
<b>ENTITLEMENTS</b>							
AB602 Special Education (Apportionment/Low Incidence/Out of Home Care)		\$ 44,585,886	\$ 44,585,886	07/01/23-06/30/24	State	E	To provide services to students with disabilities ages 3 through 22 based on their IEP.
A-G Completion Improvement Access **	\$ 236,046	\$ -	\$ 236,046	07/01/22-06/30/26	State	E	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 systems.
A-G Completion Improvement Mitigation Loss **	\$ 115,702	\$ -	\$ 115,702	07/01/22-06/30/26	State	E	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.
American Rescue Plan: Homeless I Program	\$ -	\$ 653,993	\$ 653,993	07/01/21-09/30/24	Federal	E	Authorized in section 2001(b)(q) of the American Rescue Plan Act of 2021. ARP- Homeless Children and Youth funds include ARP Homeless I Program and 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.
American Rescue Plan: Homeless II Program (ARP II)	\$ -	\$ 60,211	\$ 60,211	07/01/21-09/30/24	Federal	E	Authorized in section 2001(b)(q) of the American Rescue Plan Act of 2021. ARP- Homeless Children and Youth funds include ARP Homeless I Program and 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.
Art Music & Instructional Materials Discretionary *	\$ 1,392,762	\$ 1,293,846	\$ 2,686,608	07/01/22-06/30/26	State	E	To provide funding to support arts and music education programs.
Arts and Music in Schools (Prop 28)		\$ 390,764	\$ 390,764	07/01/23-06/30/24	State	E	To provide funding to OCDE schools, including charter schools, to supplement arts education programs.
California Alternate Payment Program (CAPP)		\$ 686,110	\$ 686,110	07/01/21-06/30/24	State	E	To increase staff capacity in accordance with the purposes established in statute.
California Community School Partnership Program - Coordination	\$ 343,316	\$ 500,000	\$ 843,316	07/01/22-06/30/25	State	E	To coordinate county-level governmental, nonprofit community-based organizations, and other external partnerships to support community school.
California Community School Program Planning (CCSPP)	\$ 98,863	\$ 20,370	\$ 119,233	07/01/22-06/30/24	State	E	To provide funding to support local educational agencies in the development of a community school implementation plan.
CALWORKS Stage II Federal, FZAP	\$ -	\$ 2,614,418	\$ 2,614,418	07/01/23-06/30/24	Federal	E	To provide funding to childcare providers for low-income families.

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Entitlement, Contract, or Grant Title	Prior Year Carryover	Revenue	Total (Includes Carryover)	Period	Source	Type	Purpose of Funds
CALWORKS Stage II State, G2AP	\$ -	\$ 3,255,697	\$ 3,255,697	07/01/23-06/30/24	State	E	To provide funding to childcare providers for low-income families.
CALWORKS Stage III Federal, F3TO	\$ -	\$ 2,534,073	\$ 2,534,073	07/01/23-06/30/24	Federal	E	To provide funding to childcare providers for low-income families.
CALWORKS Stage III State, G3TO	\$ -	\$ 2,210,430	\$ 2,210,430	07/01/23-06/30/24	State	E	To provide funding to childcare providers for low-income families.
Child Nutrition: Supply Chain Assistance Funds	\$ 21,995	\$ -	\$ 21,995	07/01/22-06/30/23	State	E	Purchase of domestic food products that are unprocessed or minimally processed for use in school meal programs, specifically the NSLP, SBP, SSO and NSPL afterschool snacks.
Classified School Employee	\$ 862,320	\$ 2,880,000	\$ 3,742,320	07/01/23-06/30/24	State	E	To provide tuition reimbursement for Classified employees who are in a teacher credentialing program.
Classified School Employee Professional Development	\$ 124,416	\$ -	\$ 124,416	07/01/23-06/30/24	State	E	To provide funding for any purpose described in Section 45391 of the Education Code, with first priority being professional development for the implementation of school safety plans, as set forth in Article 5.
Commission on Teacher Credentialing	\$ 5,706	\$ 18,577	\$ 24,283	07/01/23-06/30/24	State	E	OCDE receives allocation based on the tracking and reporting of the number of OC teachers who are taking courses to be credentialed or certified.
Dispute Resolution	\$ -	\$ 22,947	\$ 22,947	07/01/23-06/30/24	Federal	E	To provide funding for Dispute Resolution for students/families with special needs.
Early Education Teacher Development (EETDG)	\$ -	\$ 3,922,385	\$ 3,922,385	07/01/22-06/30/25	State	E	One-time funding to increase the number of highly qualified teachers available to serve in CSPP and TK, including increasing the number of credentialed teachers meeting the requirements defined in Ed. Code 48000(g). A majority of the funding is allocated to pay stipends to participants enrolling in courses to receive their credential.
Education Innovation & Research (EIR)	\$ -	\$ 1,057,543	\$ 1,057,543	01/01/20-06/30/24	Federal	E	To develop an ecosystem of supports promoting equity and inclusion in computer science for high school women and Latino students.
Educator Effectiveness Block **	\$ 2,217,228	\$ -	\$ 2,217,228	07/01/21-06/30/26	State	E	One-time funding provided to COEs to provide professional learning for teachers, administrators, paraprofessionals, and classified staff to promote educator equity, quality, and effectiveness.

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<b>Entitlement, Contract, or Grant Title</b>	<b>Prior Year Carryover</b>	<b>Revenue</b>	<b>Total (Includes Carryover)</b>	<b>Period</b>	<b>Source</b>	<b>Type</b>	<b>Purpose of Funds</b>
Educator Workforce Investment (EWIG)(ELAP)	\$ -	\$ 1,000,000	\$ 1,000,000	08/01/23-06/30/24	State	E	To deliver professional learning for teachers and paraprofessionals statewide to implement effective language acquisition programs for English learner (EL) students. These programs may include integrated language development within and across content areas, building capacity to implement the EL Roadmap adopted by the State Board of Education in July 2017 and bilingual and biliterate proficiency under the Educator Workforce Investment (EWIG): Effective Language Acquisition Programs (ELAP).
Elementary & Secondary School Relief Fund (ESSER II)	\$ -	\$ 645,436	\$ 645,436	03/01/20-09/30/23	Federal	E	As part of a learning recovery program, funds are to be used for supplemental instruction and support.
Elementary & Secondary School Relief Fund (ESSER III) **	\$ -	\$ 17,705,667	\$ 17,705,667	03/01/20-06/30/24	Federal	E	As part of a learning recovery program, funds are to be used for supplemental instruction and support.
Ethnic Studies	\$ 48,602	\$ -	\$ 48,602	07/01/22-06/30/26	State	E	To provide funding to support curriculum and instructional resources, professional development, or other activities that support the creation or expansion of ethnic studies course offerings, including, but not limited to, courses that use the ethnic studies model curriculum adopted pursuant to Section 51226.7 of the Education Code as a guide. LEAs serving pupils in grades 9-12 are eligible for funding.
Every Student Succeeds Act Comprehensive Support and Improvement County Office - Plan Development, Implementation & Plan Approval	\$ -	\$ 260,243	\$ 260,243	07/01/23-09/30/24	Federal	E	To provide funding for County Offices to provide services to districts who have 2 consecutive years in differentiated assistance. Assist with their Site CSI Plan Development and Implementation of their CSI Plan, and for the purposes of review and approval of CSI Plans through the CSI prompts in the Local Control and Accountability Plan (LCAP).
Every Student Succeeds Act Comprehensive Support and Improvement LEA (CSI LEA)	\$ -	\$ 660,362	\$ 660,362	03/01/23-09/30/24	Federal	E	To provide funding for OCDE schools identified as requiring support consistent with the California State Plan for the Every Student Succeeds Act.
Expanded Learning Opportunities (ELO)	\$ 1,430,595	\$ -	\$ 1,430,595	07/01/20-06/30/24	State	E	ELO shall be expended only for any of the following purposes: extending 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. LEAs are encouraged to engage, plan, and collaborate on program operation with community partners and expanded learning programs, and leverage behavioral health partnerships and Medi-Cal billing options, in the design and implementation of services.
Expanded Learning Opportunities Program (ELO-P) System of Support for Expanded Learning (SSEL)	\$ -	\$ 239,223	\$ 239,223	07/01/22-06/30/24	State	E	Provides funding for afterschool and summer school enrichment programs for transitional kindergarten through sixth grade.
Federal Alternative Payment Program	\$ -	\$ 4,399,489	\$ 4,399,489	07/01/23-06/30/24	Federal	E	To provide funding to childcare providers for low-income families.

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<b>Entitlement, Contract, or Grant Title</b>	<b>Prior Year Carryover</b>	<b>Revenue</b>	<b>Total (Includes Carryover)</b>	<b>Period</b>	<b>Source</b>	<b>Type</b>	<b>Purpose of Funds</b>
Federal Alternative Payment Program, Coronavirus Response and Relief Supplemental Appropriations, CAPP CRRSA	\$ -	\$ 24,851,912	\$ 24,851,912	07/01/23-06/30/24	Federal	E	To provide funding for childcare and development programs in Orange County.
Federal Preschool	\$ -	\$ 198,987	\$ 198,987	07/01/23-06/30/24	Federal	E	To provide services to children ages 3-5 with disabilities.
Foster Youth Direct Services (AB 130)	\$ -	\$ 819,647	\$ 819,647	07/01/21-06/30/24	State	E	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 Services Countywide Programs	\$ -	\$ 1,076,131	\$ 1,076,131	07/01/23-06/30/24	State	E	To provide countywide coordination services for foster youth services.
General Alternative Payment Program	\$ -	\$ 21,349,918	\$ 21,349,918	07/01/23-06/30/24	State	E	To provide funding to childcare providers for low-income families.
IDEA Local Assistance Part B	\$ -	\$ 7,999,988	\$ 7,999,988	07/01/23-06/30/24	Federal	E	To provide Federal funding for services to students ages 3-22 with disabilities.
In Person Instruction (IPI)	\$ -	\$ 3,583,768	\$ 3,583,768	07/01/20-06/30/24	State	E	For purposes consistent 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 certified or classified employees providing in-person instruction or services, and social and mental health support services provided in conjunction with in-person instruction.
Inclusive Early Education Expansion Program (IEEEP)	\$ -	\$ 633,356	\$ 633,356	07/01/23-12/31/24	State	E	To provide individualized and necessary supports to enable children with disabilities to meet high expectations within the ELC settings.
K16 Collaborative Program	\$ -	\$ 4,855,670	\$ 4,855,670	07/01/23-06/30/24	State	E	OCDE will lead a collaborative of K-12 and college/university partners to successfully develop and implement articulated occupational pathways.
Kitchen Infrastructure & Training (KIT)	\$ 158,495	\$ -	\$ 158,495	07/01/23-06/30/25	State	E	To fund kitchen infrastructure upgrades and food service training intended to increase a school's capacity to prepare meals served through federal school meal program and focus on expanding meal offerings and promoting nutritious foods.
Learning Communities for School Success Program: Cohort 5	\$ 65,027	\$ 77,850	\$ 142,877	07/01/21-06/30/24	State	E	To provide funds to combat chronic absenteeism among the student populations for ACCESS and Special Education.

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<b>Entitlement, Contract, or Grant Title</b>	<b>Prior Year Carryover</b>	<b>Revenue</b>	<b>Total (Includes Carryover)</b>	<b>Period</b>	<b>Source</b>	<b>Type</b>	<b>Purpose of Funds</b>
Learning Recovery Emergency	\$ 5,280,850	\$ -	\$ 5,280,850	07/01/22-06/30/28	State	E	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.
Literacy Coaches and Reading Specialists	\$ 893,460	\$ -	\$ 893,460	09/01/22-06/30/27	State	E	Funding for eligible LEAs to develop school literacy programs, employ and train literacy coaches and reading and literacy specialists, and develop and implement interventions for pupils in need of targeted literacy support.
Local Food for Schools	\$ -	\$ 17,520	\$ 17,520	07/01/23-04/30/24	State	E	To help increase local food purchases in schools by fostering purchasing connections with local producers and build and expand economic opportunity for local and regional, small businesses and/or socially disadvantaged farmers and ranchers.
Local Planning Council	\$ -	\$ 172,297	\$ 172,297	07/01/23-06/30/24	State & Federal	E	To provide funds to coordinate child care needs within Orange County.
Lottery Funding	\$ 12,363,951	\$ 793,498	\$ 13,157,449	07/01/23-06/30/24	State	E	Both unrestricted and restricted funds from state lottery based on OCDE student program attendance.
Mandated Costs	\$ 8,170,215	\$ 804,103	\$ 8,974,318	07/01/23-06/30/24	State	E	To provide funding for services that are mandated by the state.
McKinney-Vento	\$ -	\$ 354,042	\$ 354,042	07/01/23-06/30/24	Federal	E	To provide funds for any schools within Orange County that need assistance under the McKinney-Vento Homeless Education Assistance Act.
Model Curriculum	\$ -	\$ 534,156	\$ 534,156	07/01/23-06/30/24	State	E	Collaborate with other COEs to develop history science and cultural curriculum, and carry out an extensive statewide process of educator and community outreach.
Model Curriculum Project Supplemental	\$ -	\$ 10,237,293	\$ 10,237,293	07/01/22-06/30/24	State	E	Provide funds to assist educators in teaching about history and cultural curriculum, and carry out an extensive statewide process of educator and community partnerships.
Multi-Tiered Support System (MTSS)	\$ 23,509,965	\$ 648,161	\$ 24,158,126	07/01/21-03/31/26	State	E	Develop 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.
Orange County School Threat Assessment & Response- STOP Act	\$ -	\$ 191,664	\$ 191,664	07/01/23-09/30/24	Federal	E	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.

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Orange County School Threat Assessment & Response- STOP Act (STOP Grant #2)	\$ -	\$ 244,843	\$ 244,843	10/01/23-06/30/24	Federal	E	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.
Part C, Early Education (Federal Revenue)	\$ -	\$ 401,107	\$ 401,107	07/01/23-06/30/24	Federal	E	To provide coordinated services for preschool age children.
Part C, Early Education (State Revenue)	\$ -	\$ 95,525	\$ 95,525	07/01/23-06/30/24	State	E	To provide coordinated services for preschool age children.
Preschool Staff Development	\$ -	\$ 2,222	\$ 2,222	07/01/23-06/30/24	Federal	E	To provide funds for Professional Development for teachers and administrators for preschool students with disabilities.
Quality Counts California Quality Rating & Improvement System Block (QCC QRIS)	\$ -	\$ 555,677	\$ 555,677	07/01/23-06/30/24	Federal	E	Quality Start OC provides professional learning opportunities to teachers, including coaching for administrators and teachers. Services include program valuations, assessments and rating, technical assistance, and community practices.
Quality Rating Information System (CSPP QRIS)	\$ -	\$ 2,939,324	\$ 2,939,324	07/01/23-06/30/24	State	E	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.
SB 140 Transitional Stipend	\$ -	\$ 847,350	\$ 847,350	07/01/23-06/30/24	Federal	E	To provide stipends for family child care providers for each child enrolled in state subsidized child care.
Science, Technology, Engineering, Arts, and Mathematics (STEAM)	\$ 275	\$ 115,000	\$ 115,275	07/01/23-06/30/24	State & Federal	E	STEM Hub will identify the skills needed to ensure capacity building which will include, facilitation, trainer and coaching skills, and knowledge of Next Generation Science Standards.
State Mental Health	\$ -	\$ 420,296	\$ 420,296	07/01/23-06/30/24	State	E	Funds for mental health services specifically for students with disabilities identified in their IEP.
Subsidized Child Care Stipends	\$ -	\$ 718,809	\$ 718,809	07/01/23-06/30/24	Federal	E	To provide stipends to child care providers in the amount of \$275 for each child enrolled in state subsidized child care.
Systems of Support for Expanded Learning	\$ -	\$ 264,200	\$ 264,200	07/01/23-06/30/24	State & Federal	E	Provides technical assistance to all After School Education and Safety, 21st Century Community Learning Centers.
Title I Part A	\$ -	\$ 3,412,758	\$ 3,412,758	07/01/23-06/30/24	Federal	E	Serving homeless youth students between ages 5-17 in group homes.
Title I, Part D, Delinquent	\$ -	\$ 1,404,305	\$ 1,404,305	07/01/23-06/30/24	Federal	E	Serving students who are neglected, delinquent, or at-risk between the ages of 5-17 and connected with the Juvenile justice system.
Title II - Teacher Quality, Part A	\$ -	\$ 62,108	\$ 62,108	07/01/23-06/30/24	Federal	E	To increase academic achievement of all students by improving teacher and principal quality.

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Title III, LEP - Part A	\$ -	\$ 72,081	\$ 72,081	07/01/23-06/30/24	Federal	E	To ensure that English learners including immigrants attain English Language proficiency.
Title IV, Part A	\$ -	\$ 222,384	\$ 222,384	07/01/23-06/30/24	Federal	E	To ensure that English learners including immigrants attain English Language proficiency.
Tobacco Use Prevention Education (TUPE)-Admin. CTALF Prop 99	\$ -	\$ 206,440	\$ 206,440	07/01/23-06/30/24	State	E	To provide leadership, training, administrative oversight, and technical assistance to LEAs for planning and implementing TUPE Programs.
Tobacco Use Prevention Education (TUPE)-Admin. CTAT Prop 56	\$ -	\$ 156,529	\$ 156,529	07/01/23-06/30/24	State	E	Goal is to continue to provide leadership, training, and technical assistance to school districts in planning and implementing TUPE Programs.
Tobacco-Use Prevention Education Capacity Building Provider	\$ -	\$ 2,414,955	\$ 2,414,955	07/01/23-06/30/24	State	E	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.
TUPE Use Prevention Education Tier 2	\$ -	\$ 2,121,305	\$ 2,121,305	07/01/23-06/30/26	State	E	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. 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.
Universal Pre- Kindergarten Mixed Delivery Planning	\$ -	\$ 179,267	\$ 179,267	07/01/23-06/30/26	State	E	Plan for the provision of high-quality Universal PreKindergarten (UPK) options for three- and four-year-old children, through a mixed-delivery system that ensures access to high-quality full- and part-day learning experiences, coordinated services, and referrals for families to access health and social-emotional support services.
Universal Pre- Kindergarten Planning & Implementation	\$ 429,660	\$ -	\$ 429,660	07/01/23-06/30/26	State	E	Share resources and guidance among local education agencies and partners for use in preparations for implementation of UPK in California.
Workforce Development	\$ -	\$ 802,055	\$ 802,055	07/01/22-06/30/24	State	E	To establish, expand, train, and sustain a response-ready public health workforce at state, tribal, local, and territorial (STLT) levels.
Workforce Pathways	\$ -	\$ 467,016	\$ 467,016	07/01/23-06/30/24	State & Federal	E	Salary/Retention Incentive Program, providing staff retention and subsidized center based programs.
<b>CONTRACTS</b>							
Alcohol, Drug Abuse Prevention Services (L-YNK)	\$ -	\$ 600,000	\$ 600,000	07/01/22-06/30/24	Federal	C	Working with OC Health Care Agency to educate at risk youth of the dangers of drug and alcohol use and its impact on behavioral health.

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CalHope	\$ -	\$ 220,000	\$ 220,000	02/09/22-06/30/24	Local	C	To support OC school-based leadership teams to establish and integrate SEL in schools.
CalHOPE Statewide Support Project	\$ -	\$ 225,000	\$ 225,000	02/09/22-06/30/24	Local	C	The Project will create a mental health safety net for youth by providing social emotional learning and crisis counseling training through existing educational hubs and Community of Practices.
California Apprenticeship Initiative New and Innovative Program	\$ -	\$ 500,586	\$ 500,586	07/01/23-12/31/26	Local	C	To establish a Teacher Assistant, Print-Shop Tech., Medical Assistant, Computer User Support Specialist, and CAD Tech. apprenticeship program that will register 105 apprentices with the Division of Apprenticeship Standards during the grant term targeting the Education and Social Services and other sectors in the Orange County region.
California Community School Partnership Program - Regional Technical Assistance School Partnership	\$ -	\$ 1,936,320	\$ 1,936,320	03/01/23-06/30/25	Local	C	To provide technical assistance to community schools such as to mitigate the academic and social impacts that affect local communities, improve school responsiveness to student and family needs, and organize school and community resources to address barriers in learning.
California Preschool Instructional Network (CPIN)	\$ -	\$ 358,000	\$ 358,000	07/01/23-06/30/24	Federal	C	Contract with Sacramento COE to provide professional development and technical assistance to preschool teachers and administrators to ensure preschool children are ready for school.
Comprehensive Literacy School Development (CLSD)	\$ -	\$ 870,633	\$ 870,633	09/01/22-09/30/24	Local	C	To support an early childhood education program that promotes literacy-rich environments.
Direct Support Professional Training	\$ 12,941	\$ 771,029	\$ 783,970	07/01/23-06/30/24	State	C	Contract with California Department of Education to certify those working with developmentally disabled adults through local regional centers.
Educational Support or Dependent Youth	\$ -	\$ 499,004	\$ 499,004	07/01/23-06/30/24	Federal	C	Contract with OC Social Services to provide educational support for the foster youth population throughout Orange County. The program goal is to increase school stability and support transitions, strengthen the resolve and ability of Foster Youth to participate in early childhood education, complete elementary and secondary education requirements, obtain a high school diploma, and develop educational or vocational goals beyond high school. The funding in this contract is contingent upon receiving Foster Youth Services funding from the State.
Friday Night Live	\$ -	\$ 575,000	\$ 575,000	07/01/23-06/30/25	Federal	C	Contract with OC Health Care Agency to provide 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, and maintain required documentation (record of procedures, copies of literature, descriptions of measures taken). Orange County Friday Night Live Partnership staff provide assistance and support for chapter development and campaign/project/activity implementation.

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Helping Kids Achieve	\$ 62,282	\$ -	\$ 62,282	07/01/23-06/30/24	Local	C	To provide quality school programs that help disadvantaged youth in elementary through high school reach their academic potential.
Improve and Maximize Programs so all Children Thrive (IMPACT)- IMPACT Legacy	\$ -	\$ 147,337	\$ 147,337	08/01/23-06/30/24	Local	C	In alignment with Prop 10, 2019 F5CA Strategic Plan, and F5CA's North Star and Audacious Goal, the purpose is to expand access to the QCC Quality Rating and Improvement System (QRIS) and resources for center and home-based ELC educators serving high-need communities and populations not already receiving quality support. Additionally, goals include eliminating barriers to participation and prioritizing children's well-being, workforce engagement and well-being, family engagement, and multilingual learners (MLL).
Intervention & Regional Capacity Building	\$ 63,857	\$ 96,000	\$ 159,857	07/01/23-09/30/24	Local	C	To provide services for LEAs in support of Title III Technical Assistance for improvement in region 9. OCDE will continue its work with LEAs within the county as it pertains to Title III.
K-12 School-Based Mental Health Services: Educational Activities	\$ -	\$ 544,754	\$ 544,754	07/01/23-06/30/24	Local	C	To provide 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.
K12 Strong Workforce Coordinator	\$ 8,296	\$ 169,000	\$ 177,296	01/01/22-12/31/24	State	C	Contract with Rancho Santiago Community College District to implement regional technical assistance structure to assist teachers and industry partners in implementing high-quality CTE programs.
K12 Strong Workforce Program	\$ -	\$ 3,993,953	\$ 3,993,953	07/01/20-06/30/24	State	C	Contract with Rancho Santiago Community College District to create, support and/or expand high-quality career technical education programs at the K12 level and K-12 to community college pathway improvement projects that connect to in-demand high-wage occupations in the region.
Kaiser Community Health Wellness Initiative	\$ 225,000	\$ -	\$ 225,000	07/01/23-07/01/25	Local	C	Guide schools in at least 8 Orange County districts in completing the Thriving Schools Integrated Assessment Cultivating Staff Well-Being topic area, developing an action plan, and implementing at least two social-emotional health practices and/or policies that cultivate staff well-being.
Kinder Readiness Collaborative	\$ -	\$ 16,230	\$ 16,230	07/01/23-09/30/23	Local	C	Provide a variety of trainings, workshops, and meetings to meet the needs of preschool programs and related early care in education programs.
Mental Health Student Services Act (MHSSA)	\$ 699,602	\$ 2,211,990	\$ 2,911,592	09/01/20-08/31/24	Local	C	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.

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Multi-Lingual Learner	\$ 134,802	\$ -	\$ 134,802	10/01/21-09/30/24	Local	C	Ensuring students retain their home language while increasing their skill set, develop better language literacy, and prepare them for academic success.
Project Sunshine	\$ 720,698	\$ -	\$ 720,698	07/01/23-06/30/24	Local	C	Provides a three-year learning acceleration plan focused on developing instructional strategies and pedagogy for math instruction in Orange County.
Rochester Institute of Technology-National Technical Institute for the Deaf-Project Fast Forward (RIT)	\$ -	\$ 13,857	\$ 13,857	07/01/23-06/30/24	Local	C	Provides funding to University High School Deaf and Hard of Hearing students for lab equipment under Project Fast Forward for college credits under Biological Studies.
Share our Strength (SOS)	\$ 9,518	\$ -	\$ 9,518	09/01/22-09/30/23	Local	C	An anti-hunger, non-profit organization, will partner with OCDE to expand breakfast participation.
Social Determinants of Health	\$ 298,334	\$ 150,000	\$ 448,334	11/01/22-05/31/24	Local	C	To improve lives of underserved and multicultural communities in Orange County by advancing health equity, access, and wellness through a collective, responsive, and unified approach.
Special Education Audiologist	\$ -	\$ 375,103	\$ 375,103	07/01/23-06/30/24	Local	C	OCDE Audiologists assess student hearing abilities, evaluate and interpret the range and degree of impairment, report results of assessments, and auditory skill development.
Special Education Fairview	\$ 268,471	\$ -	\$ 268,471	07/01/22-06/30/23	Local	C	To provide special education IEP representation at the IEP team meeting for each pupil prior to enrollment in a community education program.
Special Education Parent Infant Education Support (PIES)	\$ -	\$ 343,566	\$ 343,566	07/01/23-06/30/24	Local	C	To provide early intervention services to infants, ranging from birth to three years of age, with hearing impairments.
Student Behavioral Health Incentive Program	\$ -	\$ 5,000,000	\$ 5,000,000	07/01/23-06/30/24	Local	C	To provide behavioral health screenings and referrals, IT enhancements for behavioral health services, technical assistance support for contracts, and building stronger partnerships to increase access to Medi-Cal services. \$4.2 million to 29 OC Districts.
Truancy Response Program	\$ -	\$ 400,000	\$ 400,000	01/01/22-12/31/24	State	C	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 through December 2024. Truancy Response Program (TRP) focuses on family education, support and resources to reduce truancy.
Underage Drinking Prevention Project	\$ -	\$ 3,000	\$ 3,000	10/01/22-09/30/23	Local	C	To provide funding to support training and resources to develop a countywide underage drinking prevention project.
<b>GRANTS</b>							

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Career Technical Education Incentive (CTE G)	\$ -	\$ 1,357,688	\$ 1,357,688	07/01/21-06/30/24	State	G	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.

New Funding Received after Adopted Budget on 6/21/2023

- \* Board approved plan required
- \*\* Required plan was already Board approved

For further details please send your request to [FundingMasterList@ocde.us](mailto:FundingMasterList@ocde.us)

# ORANGE COUNTY DOE

Subfund: 0101 GENERAL FUND

Object Code/Pseudo Summary Report

As of: 11/30/2023

Object	Description	FIRST INTERIM	ADOPTED BUDGET -	Enc To Date	-	Actual To Date	=	Balance	% Used
4399	HOLDING								
011814	COURIER SERVICE-JPA/PLANT MAIN	0.00	16,890.00	0.00		0.00		16,890.00	0 %
012114	CTYWD FSTR YTH SRV/SUP INST	0.00	48,578.00	0.00		0.00		48,578.00	0 %
012484	ACCESS - TITLE I / GUIDANCE	0.00	38,294.00	0.00		0.00		38,294.00	0 %
012681	ACCESS - TITLE I / INSTR	0.00	36,459.00	0.00		0.00		36,459.00	0 %
012682	ACCESS-TITLE I GRP HOME/INSTR	0.00	5,968.00	0.00		0.00		5,968.00	0 %
012683	ACCESS - TITLE I / SUP INSTR	0.00	4,925.00	0.00		0.00		4,925.00	0 %
012684	ACCESS-TITLEI GRP HOME/SP INST	0.00	10,014.00	0.00		0.00		10,014.00	0 %
013004	CAFETERIA-REIM./FOOD SERVICES	38,789.00	38,789.00	0.00		0.00		38,789.00	0 %
013327	EISS/SEED SVCS - INST SUPR	0.00	5,915.00	0.00		0.00		5,915.00	0 %
013877	CATERING/FOOD SERVICE	0.00	25,144.00	0.00		0.00		25,144.00	0 %
014043	MEDI-CAL (MAA) REIMB/SCL ADMIN	0.00	6,625.00	0.00		0.00		6,625.00	0 %
014046	MEDI-CAL (MAA) REIMB/SCL ADMIN	0.00	15,515.00	0.00		0.00		15,515.00	0 %
014159	FEDERAL PRESCHOOL GRANT/SE	0.00	718.00	0.00		0.00		718.00	0 %
014161	PRESCHOOL LOCAL ENTITLMNT/SE	0.00	2,028.00	0.00		0.00		2,028.00	0 %
014422	SPED INFANT DHH/INSTR	0.00	7,567.00	0.00		0.00		7,567.00	0 %
014456	SPELLING COMPETITION/SUP INST	1,586.00	1,786.00	0.00		0.00		1,786.00	0 %
014756	ACADEMIC PENTATHLON 6TH GR-SI	0.00	5,351.00	0.00		0.00		5,351.00	0 %
014771	ACADEMIC DECATHLON 9-12-SUP IN	0.00	11,624.00	0.00		0.00		11,624.00	0 %
014812	ED.OF HOMELESS CHLD PROGRAM/SI	11,621.00	12,669.00	0.00		0.00		12,669.00	0 %
014818	TITLE III-LEP/INST.STAFF.DEV.	0.00	5,944.00	0.00		0.00		5,944.00	0 %
015515	SPECIAL SCH ADMIN./SUP INSTR	0.00	1,408,043.00	0.00		0.00		1,408,043.00	0 %
015547	IDEA B LOCAL ASSISTANCE/INSTR	0.00	16,044.00	0.00		0.00		16,044.00	0 %
015638	LOCAL ASSISTANCE/INSTR	0.00	32,081.00	0.00		0.00		32,081.00	0 %
015664	NOC REGIONALIZED SERV/ADMIN	0.00	14,297.00	0.00		0.00		14,297.00	0 %
015728	NOC EARLY START C LA/SI	0.00	257.00	0.00		0.00		257.00	0 %
015921	SPEC LOCAL ASSIST/SUP INSTR	0.00	4,995.00	0.00		0.00		4,995.00	0 %
016725	FRIDAY NIGHT LIVE CHCA/SI	0.00	22,455.00	0.00		0.00		22,455.00	0 %
016784	EDUCATION SUPPRT DEPNDT YTH/SI	0.00	23,658.00	0.00		0.00		23,658.00	0 %
016863	ACCESS-TITLE I GRP HOME/ISD	17,383.00	30,956.00	0.00		0.00		30,956.00	0 %
017173	AUDIOLOGIST SELPA/SPEEC	0.00	2,434.00	0.00		0.00		2,434.00	0 %
017204	LDNG YTH AWAY FR NEG CHOIC/SI	0.00	26,380.00	0.00		0.00		26,380.00	0 %
017543	TRANSPORTATION/PUPIL TRANS	0.00	13,433.00	0.00		0.00		13,433.00	0 %
017653	LOCAL CONTROL ACCT PLAN CM/INS	113,152.00	226,305.00	0.00		0.00		226,305.00	0 %
017654	LOCAL CONTROL ACCT PLAN CM/SI	398,264.00	796,528.00	0.00		0.00		796,528.00	0 %
017655	LOCAL CONTROL ACCT PLAN CM/SA	407,488.00	1,019,105.00	0.00		0.00		1,019,105.00	0 %

# ORANGE COUNTY DOE

Subfund: 0101 GENERAL FUND

Object Code/Pseudo Summary Report

As of: 11/30/2023

Object	Description	Enc		Actual		Balance	% Used
		FIRST INTERIM	ADOPTED BUDGET -	To Date	To Date		
017656	LOCAL CONTROL ACCT PLAN	1,159,951.00	2,319,901.00	0.00	0.00	2,319,901.00	0 %
017954	CTE INCENTIVE GRANT CTEp/SI	17,124.00	17,124.00	0.00	0.00	17,124.00	0 %
017969	CTE INCENTIVE GRANT ACCESS/SI	5,987.00	5,987.00	0.00	0.00	5,987.00	0 %
017970	CTE INCENTIVE GRANT SP ED/SI	0.00	6,981.00	0.00	0.00	6,981.00	0 %
018257	IMPACT/SI	0.00	50,095.00	0.00	0.00	50,095.00	0 %
018335	ITINERANT SRVICES VIS IMP/INST	0.00	2,793.00	0.00	0.00	2,793.00	0 %
018362	INDIR SVC HOMELESS YOUTH/OI	0.00	1,607.00	0.00	0.00	1,607.00	0 %
018364	OTHR NEGLECTD/DELINQUENT SRV/I	0.00	4,408.00	0.00	0.00	4,408.00	0 %
018404	SCHOOL READINESS COLLBRTIVE/SI	0.00	757.00	0.00	0.00	757.00	0 %
018654	CTE INCENTIVE GRANT SP ED/GC	0.00	4,799.00	0.00	0.00	4,799.00	0 %
018671	SHARE OUR STRENGTH/SUP INST	0.00	2,824.00	0.00	0.00	2,824.00	0 %
018694	ACCESS-TITLE I PARENT ENG LEA/SI	0.00	42,167.00	0.00	0.00	42,167.00	0 %
018770	CPIN NETWORK/SI	0.00	9,309.00	0.00	0.00	9,309.00	0 %
018776	K12SCHL-BSD MNTL HLTH:ED ACT/S	0.00	21,540.00	0.00	0.00	21,540.00	0 %
018868	MENTAL HEALTH STDNT SRVC ACT/S	0.00	122,504.00	0.00	0.00	122,504.00	0 %
018888	K12 PATHWAY COORDINATOR/SI	0.00	6,531.00	0.00	0.00	6,531.00	0 %
018928	IEEEP INCL ERLY LRN EXP PRG/SA	0.00	2,871.00	0.00	0.00	2,871.00	0 %
018946	K12 STRONG WORKFORCE CTEp/SI	0.00	17,124.00	0.00	0.00	17,124.00	0 %
018949	TUPE T2 CONSORTIUM PROP 56/SI	0.00	27,323.00	0.00	0.00	27,323.00	0 %
018976	DIRECT SUPPORT PROFSSNL TRN/SI	0.00	13,536.00	0.00	0.00	13,536.00	0 %
019000	ACCESS STATE MENTAL HLTH6546/A	0.00	11,307.00	0.00	0.00	11,307.00	0 %
019066	SPECIAL EDUCATION MEDI-CAL/IN	0.00	20,073.00	0.00	0.00	20,073.00	0 %
019079	K12 STRONG WORKFORCE B/SI	0.00	34,655.00	0.00	0.00	34,655.00	0 %
019096	QUALITY COUNTS CA QRIS/SI	0.00	23,231.00	0.00	0.00	23,231.00	0 %
019154	ACADEMIC PENTATHALONS/SUP	0.00	9,091.00	0.00	0.00	9,091.00	0 %
019327	ACC-DIRECT SVC HMLSS YOUTH/OI	0.00	17,321.00	0.00	0.00	17,321.00	0 %
019330	ACCESS TITLE I INSTRUCTION/IN	0.00	21,137.00	0.00	0.00	21,137.00	0 %
019331	ACCS-TI INST LBRY COMM SCL/M	0.00	14,824.00	0.00	0.00	14,824.00	0 %
019332	ACCS-TI INST LBRY INST SCL/M	0.00	4,810.00	0.00	0.00	4,810.00	0 %
019388	LCSSP COHORT 5/SI	0.00	4,799.00	0.00	0.00	4,799.00	0 %
019411	ENVIRONMENTAL FIELD STUDY/INST	0.00	23,742.00	0.00	0.00	23,742.00	0 %
019414	ENVIRONMENTAL FIELD STUDY/S I	0.00	47,804.00	0.00	0.00	47,804.00	0 %
019430	EBC MULTILINGUAL LEARNER/SI	507.00	1,987.00	0.00	0.00	1,987.00	0 %
019437	FOSTER YOUTH DIRECT SVC GRT/SI	0.00	26,288.00	0.00	0.00	26,288.00	0 %
019485	FOSTER YTH DIR SVC POST SEC/SI	0.00	8,763.00	0.00	0.00	8,763.00	0 %
019496	MTSS A/SUP INST	0.00	8,856.00	0.00	0.00	8,856.00	0 %

User: VEFRUT

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Date: 11/22/2023

Time: 15:16:26

# ORANGE COUNTY DOE

Subfund: 0101 GENERAL FUND

Object Code/Pseudo Summary Report

As of: 11/30/2023

Object	Description	Enc		Actual		Balance	% Used
		FIRST INTERIM	ADOPTED BUDGET -	To Date	To Date		
019613	COMP LITERACY SCHL DVLP GRNT/S	0.00	18,480.00	0.00	0.00	18,480.00	0 %
019646	CALHOPE/SI	0.00	5,069.00	0.00	0.00	5,069.00	0 %
019653	MODEL CURRICULUM CGMC/SI	0.00	1,545.00	0.00	0.00	1,545.00	0 %
019654	MODEL CURRICULUM HHCSMC/SI	0.00	1,545.00	0.00	0.00	1,545.00	0 %
019655	MODEL CURRICULUM VAREMC/SI	0.00	1,545.00	0.00	0.00	1,545.00	0 %
019679	REGIONAL K-16 COLLABORATIVE/SI	0.00	10,623.00	0.00	0.00	10,623.00	0 %
019702	CCSPP CA COMM SCHL PRT PRG/SI	0.00	5,569.00	0.00	0.00	5,569.00	0 %
019719	ESSA CSI-COE PLAN APPROVAL/SI	0.00	5,002.00	0.00	0.00	5,002.00	0 %
019725	ARTS MUSIC INST MTRL ACCESS/IN	671,935.00	671,935.00	0.00	0.00	671,935.00	0 %
019750	CalHOPE STATEWIDE SEL/SI	0.00	11,139.00	0.00	0.00	11,139.00	0 %
019753	MODEL CURRICULUM PRJ SPL CG/SI	0.00	50,568.00	0.00	0.00	50,568.00	0 %
019756	MODEL CURRICULUM PRJSPL HHCS/S	0.00	50,568.00	0.00	0.00	50,568.00	0 %
019759	MODEL CURRICULUM PRJSPL VARE/S	0.00	50,568.00	0.00	0.00	50,568.00	0 %
019782	PROJECT SUNSHINE/SI	0.00	141,038.00	0.00	0.00	141,038.00	0 %
019784	MAA 23/24/OGA	39,869.00	39,869.00	0.00	0.00	39,869.00	0 %
019785	MAA 23/24/OGA	13,289.00	13,289.00	0.00	0.00	13,289.00	0 %
019797	CA COMM SCL PRTNHP PRG:CORD/S	0.00	33,260.00	0.00	0.00	33,260.00	0 %
019859	CA APPT INTV NEW&INNOVATIVE/SI	18,093.00	0.00	0.00	0.00	0.00	0 %
019924	PROP28 ARTS&MUSIC SCHL JCS/IN	44,774.00	0.00	0.00	0.00	0.00	0 %
019927	PROP28 ARTS&MUSIC SCHL CS/IN	211,980.00	0.00	0.00	0.00	0.00	0 %
019930	PROP28 ARTS&MUSIC SCHL OCCS/IN	51,262.00	0.00	0.00	0.00	0.00	0 %
019933	PROP28 ARTS&MUSIC SCHL CCPA/I	28,452.00	0.00	0.00	0.00	0.00	0 %
019936	PROP28 ARTS&MUSIC SCHL SPED/I	54,296.00	0.00	0.00	0.00	0.00	0 %
<b>4399</b>	<b>HOLDING ACCOUNT/CONTINGENCY</b>	<b>3,305,802.00</b>	<b>8,008,255.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,008,255.00</b>	<b>0 %</b>
Total for: 4300		3,305,802.00	8,008,255.00	0.00	0.00	8,008,255.00	0 %
Total for: 4000		3,305,802.00	8,008,255.00	0.00	0.00	8,008,255.00	0 %

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

Update Ending 11-30-2023

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

Funding Source	F/Y	Resource	Cost Center	Pseudos/Budget	Timeline	Eligible Use of Funds	OCDE	Resource Transfer	CCPA	TOTAL FUNDING	TOTAL YEAR TO DATE EXP	Encumbrance	BALANCE
In-Person Instruction (PI) AB 86 (State funds)	U Y	7422	4157	Revenue 019029 Instruction 019030 AdmSuprt 019031 Health 019032 Operations 019033 Indirect 019034	Expenditure Deadline: September 30, 2024	Funds may be used for any purpose consistent with providing in-person instruction, including: <ul style="list-style-type: none"> <li>COVID-19 testing</li> <li>Cleaning</li> <li>PPE</li> <li>Ventilation and other school site upgrades</li> <li>Salaries for certificated or classified employees providing in-person instruction or services</li> <li>Social and mental health support services</li> </ul>	\$4,342,974	\$0	\$0	\$4,342,974	\$831,559		\$3,511,415
Expanded Learning Opportunities (ELO) AB 86 (State Funds)	F N	7425	4158, CCPA 4174	Revenue 019035 Instruction 019036 AdmSuprt 019037 Health 019038 Operations 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: <ul style="list-style-type: none"> <li>Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided</li> <li>Learning supports – tutoring or similar small group instruction, learning recovery programs, training on accelerated learning strategies</li> <li>Integrated pupil supports – health, counseling, mental health services, social and emotional learning</li> <li>Community learning hubs – includes access to technology and connectivity</li> <li>Support to help credit deficient pupils graduate</li> <li>Additional academic services – diagnostic assessments, progress monitoring</li> </ul> Training for school staff – social-emotional health, academic needs <i>Note: 85 percent of expenditures are required to be related to providing in-person instruction pursuant to EC Section 43522(d)(1). Allowed to transfer funds to ELO-Paraprofessionals</i>	\$3,758,929	-\$494,583	\$112,154	\$3,376,500	\$2,323,995	\$2,400	\$1,050,105
Expanded Learning Opportunities (State Funds) Paraprofessionals Only	F N	7426	4159, CCPA tbd	Revenue 019039 Instruction 019040 AdmSuprt 019041 Health N/A Operations 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: <ul style="list-style-type: none"> <li>Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided</li> <li>Learning supports – tutoring or similar small group instruction, learning recovery programs, training on accelerated learning strategies</li> <li>Integrated pupil supports – health, counseling, mental health services, social and emotional learning</li> <li>Community learning hubs – includes access to technology and connectivity</li> <li>Support to help credit deficient pupils graduate</li> <li>Additional academic services – diagnostic assessments, progress monitoring</li> </ul> Training for school staff – social-emotional health, academic needs	\$785,631	\$494,583	\$17,933	\$1,298,147	\$1,298,147	\$0	\$0

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

Update Ending 11-30-2023

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

Funding Source	F / U	%	Resource	Cost Center	Pseudo/Budget	Timeline	Eligible Use of Funds	OCDE	Resource Transfer	CCPA	TOTAL FUNDING	TOTAL YEAR TO DATE EXP	Encumbrance	BALANCE
ESSER III ARP Act (Federal Funds) Equitable Services Not Required	F	Y	3213	4209 = 80%	Revenue 019461 Instrum 019462 AdmSup 019463 Health Operations Indirect 019464	March 13, 2020 – September 30, 2024	Same as ESSER I and II Funds. Calls out an "additional" LEA allowable use of funds: <ul style="list-style-type: none"> <li>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.</li> </ul> <i>Note: This is permitted under the CARES Act and the CRRSA Act as well. Just not called out like it is in ARP.</i> 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. <i>NOTE: preliminary allocation of \$21,121,339 with 20% for resource 3314 to address the learning loss requirement portion of ESSER III funds.</i> <i>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.</i>	\$16,944,582		\$0	\$16,944,582	\$1,079,787	\$2,404,145	\$13,460,651
	F	N	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 <i>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.</i>	\$4,236,145			\$4,236,145	\$508,462	\$298,011	\$3,429,672
ESSER III Used for ELO ARP Act (Federal Funds) Equitable Services Not Required	U	N	3218	4209 CCPA - pending	Revenue 019469 Instrum 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 supplemental instruction and support, including: <input type="checkbox"/> Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided <input type="checkbox"/> Learning supports - tutoring or similar small group instruction, learning recovery programs, training on accelerated learning strategies <input type="checkbox"/> Integrated pupil supports – health, counseling, mental health services, social and emotional learning <input type="checkbox"/> Community learning hubs - includes access to technology and connectivity <input type="checkbox"/> Support to help credit deficient pupils graduate <input type="checkbox"/> Additional academic services – diagnostic assessments, intensive instruction, additional instructional materials <input type="checkbox"/> Training for school staff - social emotional helathbm, academic needs <i>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.</i> <input type="checkbox"/> <i>Note: 85 percent of expenditures are required to be related to providing in-person instruction pursuant to EC Section 43522(d)(1).</i>	\$782,389		\$22,396	\$804,785	\$17,841	\$0	\$786,944

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

Update Ending 11-30-2023

Template created by the CDE with Orange Co Dept of Education data/funding.													
Funding Source	F/Y	Resource	Cost Center	Pseudos/Budget	Timeline	Eligible Use of Funds	OCDE	Resource Transfer	CCPA	TOTAL FUNDING	TOTAL YEAR TO DATE EXP	Encumbrance	BALANCE
<b>ESSER III ARP Act for ELO (Federal Funds) Equitable Services Not Required</b>	U N	3219	4209 CCPA - pending	Revenue 019473 Instruction 019474 AdmSup 019475 Indirect 019476	March 13, 2020 – September 30, 2024	As part of a learning recovery program, funds are to be used for supplemental instruction and support, including: <ul style="list-style-type: none"> <li>• Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided</li> <li>• Learning supports - tutoring or similar small group instruction, learning recovery programs, training on accelerated learning strategies</li> <li>• Integrated pupil supports – health, counseling, mental health services, social and emotional learning</li> <li>• Community learning hubs - includes access to technology and connectivity</li> <li>• Support to help credit deficient pupils graduate</li> <li>• Additional academic services – diagnostic assessments, intensive instruction, additional instructional materials</li> <li>• Training for school staff - social emotional helathm, academic needs</li> <li>• 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.</li> <li>• Note: 85 percent of expenditures are required to be related to providing in-person instruction pursuant to EC Section 43522(d)(1).</li> </ul>	\$1,348,705		\$38,607	\$1,387,312	\$26,127	\$0	\$1,361,185
<b>SB 117 COVID 19 LEA Response (State Funds)</b>	F Y	7388	4090	Revenue 018859 Instruction N/A AdmSuprt 018860 Health N/A Operations N/A Indirect 018861	no timeline	CDE to provide funds to LEAs to address the impact of COVID-19. Uses include: <ul style="list-style-type: none"> <li>• Activities to address needs related to the response to COVID-19.</li> <li>• Purchasing educational technology,</li> <li>• Planning for long term closures,</li> <li>• Training and supplies for sanitation,</li> <li>• Summer school and after school programs,</li> <li>• Other activities to continue school operations and employment of existing staff</li> </ul>	\$118,367		\$0	\$118,367	\$2,207	\$0	\$116,160
<b>ESSER II CRSA Act (Federal Funds) Equitable Services NOT Required</b>	U N	3212	4160	Revenue 019042 Instruction 019043 AdmSuprt 019044 Health 019045 Operations 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: <ul style="list-style-type: none"> <li>• Addressing learning loss</li> <li>• Preparing schools for reopening</li> <li>• Testing, repairing, and upgrading projects to improve air quality in school buildings.</li> </ul> Note: These are permitted under the CARES Act as well. Just not called out like they are in CRSA. 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	\$9,422,278		\$0

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

Update Ending 11-30-2023

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

Funding Source	%	Resource	Cost Center	Pseudo/Budget	Timeline	Eligible Use of Funds	OCDE	Resource Transfer	CCPA	TOTAL FUNDING	TOTAL YEAR TO DATE EXP	Encumbrance	BALANCE
<b>ESSER II CRISA Act Used for ELO (Federal Funds) Equitable Services NOT Required</b>	U	N 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: <i>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.</i> Note: 85 percent of expenditures are required to be related to providing in-person learning	\$1,200,198		\$34,356	\$1,234,554	\$1,234,554	\$0	\$0
<b>GEER II CRISA Act Used for ELO (Federal Funds) Equitable Services Required</b>	N	3217	4211 CCPA 4207	Revenue 019481 Instruction 019482 AdmSupr 018483 Health Opertions Indirect 099484	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, 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, intensive instruction, additional instructional materials Training for school staff - social emotional health, academic needs Note: <i>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.</i> 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	\$283,341			\$0
<b>COVID Mitigation for Counties (CEOs)</b>	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	\$17,361,600	\$0	\$0
<b>Special Education Dispute Prevention and Mediation Resolution Department</b>	F	Y 6536	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.	\$48,881		\$0	\$48,881	\$48,881	\$0	\$0



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

Update Ending 11-30-2023

Template created by the CDE with Orange Co Dept of Education data/funding.													
Funding Source	F / U	Resour ce	Cost Center	Pseudos/ Budget	Timeline	Eligible Use of Funds	OCDE	Resource Transfer	CCPA	TOTAL FUNDING	TOTAL YEAR TO DATE EXP	Encumbrance	BALANCE
Special Education Funding Learning Recovery Support Apportionmmt	F	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 September 1, 2021, inclusive.	\$131,665		\$0	\$131,665	\$131,665	\$0	\$0
ESSER I CARES Act (Federal Funds) Equitable Services Required	U	3210	4151	Revenue 018909 Instruction 018910 AdmSuprt 018911 Health 018912 Operations 018913 Indirect 018914	March 13, 2020 – September 30, 2022	CDE to provide funds to LEAs to address the impact of COVID-19. Uses include: <ul style="list-style-type: none"> <li>• Coordination with public health,</li> <li>• Activities to address unique needs of low-income students, children with disabilities, English learners, foster youth, and other vulnerable student populations.</li> <li>• Purchasing educational technology,</li> <li>• Planning for long term closures,</li> <li>• Training and supplies for sanitation,</li> <li>• Mental health support,</li> <li>• Summer school and after school programs,</li> <li>• Funds for principals to address local needs</li> <li>• Other activities to continue school operations and employment of existing staff</li> </ul> <i>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 \$3,000.</i>	\$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	3215	4152	Revenue 018915 Instruction 018916 AdmSuprt 018917 Health N/A Operations 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: <ul style="list-style-type: none"> <li>• Learning supports – before/after school programs focused on addressing learning loss.</li> <li>• Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided</li> <li>• Additional academic services – diagnostic assessments, intensive instruction, additional instructional materials</li> <li>• Devices or connectivity</li> <li>• Integrated pupil supports – health, counseling, mental health services, social and emotional learning</li> <li>• Professional development</li> <li>• School breakfast and lunch programs</li> <li>• Health and safety/public health – testing, PPE, cleaning supplies</li> </ul> <i>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.</i>	\$358,809		\$0	\$358,809	\$358,809	\$0	\$0

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

Update Ending 11-30-2023

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	Resource Transfer	CCPA	TOTAL FUNDING	TOTAL YEAR TO DATE EXP	Encumbrance	BALANCE
Coronavirus Relief Fund (CRF) <b>CARES Act</b> (Federal Funds) Used for LLMF	F	N	3220	4153, CPA 4155	Revenue 018896 Instruction 018900 AdmsSuprt 018899 Health 018901 Operations 018907 Indirect N/A CCPA Revenue 018897 AdmsSuprt 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: <ul style="list-style-type: none"> <li>Facilitating distance learning</li> <li>Personnel &amp; services diverted to a different use</li> <li>COVID-19 testing &amp; contract tracing</li> <li>Food programs</li> <li>Medical expenses</li> <li>PPE</li> <li>Improve telework for employees</li> </ul> <i>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 (i.e., cannot be used for planned salaries unrelated to COVID-19).</i>	\$6,823,273		\$17,961	\$6,841,234	\$6,841,234	\$0	\$0
	F	Y	7420	4154, CCPA 4156	Revenue 018921 Instruction 018922 AdmsSuprt 018923 Health N/A Operations 018925 Indirect 018924 CCPA Revenue 018908 AdmsSuprt 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: <ul style="list-style-type: none"> <li>Learning supports – before/after school programs focused on addressing learning loss.</li> <li>Expanded learning – extending the school year or day, or otherwise generally increasing the amount of instructional time/services provided</li> <li>Additional academic services – diagnostic assessments, intensive instruction, additional instructional materials</li> <li>Devices or connectivity</li> <li>Integrated pupil supports – health, counseling, mental health services, social and emotional learning</li> <li>Professional development</li> <li>School breakfast and lunch programs</li> <li>Health and safety/public health – testing, PPE, cleaning supplies</li> </ul>	\$902,075		\$22,048	\$924,123	\$924,123	\$0	\$0
<b>TOTAL</b>								\$71,221,259	\$	\$273,340	\$71,494,599	\$45,073,912	\$2,704,556	\$23,716,131

Description	Object	Beginning Balances (Ref. Only)	ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
			July	August	September	October	November	December	January	February				
<b>A. BEGINNING CASH</b>														
	October		418,165,348.66	406,686,419.54	409,725,366.54	408,749,506.65	392,733,109.64	409,977,619.15	458,969,942.48	447,041,391.59				
<b>B. RECEIPTS</b>														
LCFF/Revenue Limit Sources														
Principal Apportionment	8010-8019		1,287,866.00	1,287,866.00	2,383,098.00	0.00	3,042,888.95	3,169,570.60	3,042,889.65	2,990,630.94				
Property Taxes	8020-8079		2,805,590.43	122,343.59	1,575,779.80	235,567.28	23,866,549.57	47,403,234.01	7,114,499.34	267,206.95				
Miscellaneous Funds	8080-8099		0.00	(1,594.00)	(896,745.70)	(484,698.42)	(30,246.81)	(7,375,523.66)	(14,173,101.14)	41.61				
Federal Revenue	8100-8299		2,773,402.10	27,027.39	361,779.55	926,131.66	1,332,680.08	3,461,867.15	470,493.31	1,205,389.24				
Other State Revenue	8300-8599		4,088,946.37	2,441,905.68	4,543,881.25	1,293,846.00	1,710,988.78	7,070,675.60	7,784,708.12	1,977,493.63				
Other Local Revenue	8600-8799		13,723,067.22	13,902,420.58	9,204,955.34	9,944,636.32	8,316,275.92	19,308,333.78	13,409,082.46	20,144,499.64				
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00								
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00								
<b>TOTAL RECEIPTS</b>			24,678,872.12	17,779,969.24	17,172,748.24	11,915,482.84	38,239,136.39	79,038,157.46	17,648,571.74	26,585,262.01				
<b>C. DISBURSEMENTS</b>														
Certificated Salaries	1000-1999		3,477,360.43	5,043,019.55	5,670,159.28	718,828.90	5,028,399.60	739,296.40	8,631,857.66	4,656,128.21				
Classified Salaries	2000-2999		(113,673.11)	5,199,137.84	5,186,845.78	6,346,972.20	6,008,999.44	6,082,435.49	5,908,197.84	5,770,627.66				
Employee Benefits	3000-3999		1,824,148.88	3,988,886.58	4,920,094.95	2,459,166.30	1,121,026.05	6,075,464.91	7,341,764.53	902,072.29				
Books and Supplies	4000-4999		495,796.83	576,199.67	690,638.19	1,345,243.28	1,788,750.79	3,011,358.22	1,828,152.91	2,263,519.48				
Services	5000-5999		2,484,199.33	2,810,511.51	2,591,897.80	3,067,628.27	6,989,619.56	6,531,496.93	4,841,694.29	3,786,743.44				
Capital Outlay	6000-6599		0.00	191,645.05	247,551.88	382,522.20	88,302.75	299,234.24	244,416.78	502,581.67				
Other Outgo	7000-7499		0.00	(4,422.28)	(264,143.79)	(76,725.80)	(30,469.31)	1,306,547.94	761,038.62	605,182.01				

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>			8,167,832.36	17,804,987.92	19,043,044.09	14,243,635.35	20,994,628.88	24,045,834.13	29,577,122.63	18,486,854.76
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not in Treasury	9111-9199	(3,924,320.27)	(4,166,175.00)	171,854.73	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	37,684,048.19	4,770,322.92	3,842,002.77	6,243,690.26	(2,769,362.15)				
Due From Other Funds	9310	4,019,722.26	790,142.57	2,663,896.00	826,668.96					
Stores	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	1,323,426.16	30,740.02	(10,759.01)	(31,264.75)	(10,992.09)				
Lease Receivable	9380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		39,102,876.34	1,425,030.51	4,003,098.49	8,876,321.51	(1,953,685.28)	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	53,348,091.61	19,524,985.70	798,684.28	3,617,903.03	1,751,548.83				
Due To Other Funds	9610	10,771,058.25	2,541.29	140,448.53	52,240.27	9,955,029.74				
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues	9650	17,057,089.31	9,887,472.40	0.00	4,311,742.25	27,980.65				
Deferred Inflows of Resources	9690	81,176,239.17	29,414,999.39	939,132.81	7,981,885.55	11,734,559.22	(2.00)	0.00	0.00	0.00
<b>SUBTOTAL</b>		(42,073,362.83)	(27,989,968.88)	3,063,965.68	894,435.96	(13,688,244.50)	2.00	0.00	0.00	0.00
Nonoperating Suspense Cleaning	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>										
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			(11,478,929.12)	3,038,947.00	(975,859.89)	(16,016,397.01)	17,244,509.51	48,992,323.33	(11,928,550.89)	8,098,407.25
<b>F. ENDING CASH (A + E)</b>			406,686,419.54	409,725,366.54	408,749,506.65	392,733,109.64	409,977,619.15	458,969,942.48	447,041,391.59	455,139,798.84
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	ACTUALS THROUGH THE MONTH OF (Enter Month Name):						TOTAL	BUDGET
		March	April	May	June	Accruals	Adjustments		
A. BEGINNING CASH	October	455,139,798.84	459,337,040.90	492,019,229.83	491,838,489.81				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	5,768,976.19	2,988,854.17	2,988,854.17	(1,466,923.67)	0.00		27,484,571.00	
Property Taxes	8020-8079	9,116,095.87	40,682,457.15	9,449,731.30	1,895,668.71			144,534,724.00	
Miscellaneous Funds	8080-8099	(2,203,310.57)	(1,381,343.83)	(5,553,989.32)	(12,816,601.14)			(44,917,113.00)	
Federal Revenue	8100-8299	1,123,324.68	1,487,367.83	1,707,152.92	17,256,356.09			32,132,972.00	
Other State Revenue	8300-8599	379,171.03	1,535,038.69	2,056,311.22	386,208.63			35,239,175.00	
Other Local Revenue	8600-8799	14,024,815.62	15,131,531.43	17,161,845.41	2,140,280.38			156,411,744.00	
Interfund Transfers In	8810-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		28,209,072.82	60,443,905.44	27,809,905.70	7,364,989.00	0.00	0.00	350,886,073.00	
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,671,691.83	4,718,029.70	4,709,235.40	9,479,645.04	0.00		57,543,652.00	
Classified Salaries	2000-2999	5,927,460.76	5,912,426.20	5,954,197.06	12,024,844.84			70,208,472.00	
Employee Benefits	3000-3999	4,481,761.29	5,423,049.86	5,699,318.88	22,254,233.48			66,490,998.00	
Books and Supplies	4000-4999	2,093,635.37	2,209,091.34	2,288,334.03	11,869,497.89			30,460,218.00	
Services	5000-5999	5,108,451.92	7,659,000.81	7,027,875.18	25,511,929.96			78,410,849.00	
Capital Outlay	6000-6599	1,763,695.00	1,885,363.13	1,566,242.03	2,424,546.27			9,596,101.00	
Other Outgo	7000-7499	(34,865.41)	(45,244.53)	745,643.14	18,192,817.41			21,175,358.00	
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	1,756,447.00			1,756,447.00	
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>TOTAL DISBURSEMENTS</b>		24,011,830.76	27,761,716.51	27,990,645.72	103,513,961.89	0.00	0.00	335,642,095.00	335,642,095.00
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							(3,994,320.27)	
Accounts Receivable	9200-9299							12,086,653.80	
Due From Other Funds	9310							4,280,707.53	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							(22,275.83)	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	12,350,765.23	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							25,693,121.84	
Due To Other Funds	9610							10,150,259.83	
Current Loans	9640							0.00	
Unearned Revenues	9650							14,227,195.30	
Deferred Inflows of Resources	9690							(2.00)	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	50,070,574.97	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	(37,719,809.74)	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		4,197,242.06	32,682,188.93	(180,740.02)	(96,148,972.89)	0.00	0.00	(22,475,831.74)	15,243,978.00
<b>F. ENDING CASH (A + E)</b>		459,337,040.90	492,019,229.83	491,838,489.81	395,689,516.92				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								395,689,516.92	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			395,689,516.92	395,689,516.92	395,689,516.92	395,689,516.92	395,689,516.92	395,689,516.92	395,689,516.92	395,689,516.92
<b>ACTUALS THROUGH THE MONTH OF (Enter Month Name):</b>										
<b>A. BEGINNING CASH</b>										
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
<b>TOTAL RECEIPTS</b>			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>C. DISBURSEMENTS</b>										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>										
<b>D. BALANCE SHEET ITEMS</b>										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>										
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>										
<u>Nonoperating</u>										
Suspense Cleaning	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>										
<b>E. NET INCREASE/DECREASE (B - C + D)</b>										
<b>F. ENDING CASH (A + E)</b>			395,689,516.92	395,689,516.92	395,689,516.92	395,689,516.92	395,689,516.92	395,689,516.92	395,689,516.92	395,689,516.92
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

Description	Object	ACTUALS THROUGH THE MONTH OF (Enter Month Name):					TOTAL	BUDGET
		March	April	May	June	Accruals		
A. BEGINNING CASH		395,689,516.92	395,689,516.92	395,689,516.92	395,689,516.92			
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	8010-8019					0.00		
Property Taxes	8020-8079					0.00		
Miscellaneous Funds	8080-8099					0.00		
Federal Revenue	8100-8299					0.00		
Other State Revenue	8300-8599					0.00		
Other Local Revenue	8600-8799					0.00		
Interfund Transfers In	8910-8929					0.00		
All Other Financing Sources	8930-8979					0.00		
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	
C. DISBURSEMENTS								
Certificated Salaries	1000-1999					0.00		
Classified Salaries	2000-2999					0.00		
Employee Benefits	3000-3999					0.00		
Books and Supplies	4000-4999					0.00		
Services	5000-5999					0.00		
Capital Outlay	6000-6599					0.00		
Other Outgo	7000-7499					0.00		
Interfund Transfers Out	7600-7629					0.00		
All Other Financing Uses	7630-7699					0.00		

Description	Object	Month						TOTAL	BUDGET
		March	April	May	June	Accruals	Adjustments		
<b>TOTAL DISBURSEMENTS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>D. BALANCE SHEET ITEMS</b>									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111- 9199						0.00		
Accounts Receivable	9200- 9299						0.00		
Due From Other Funds	9310						0.00		
Stores	9320						0.00		
Prepaid Expenditures	9330						0.00		
Other Current Assets	9340						0.00		
Lease Receivable	9380						0.00		
Deferred Outflows of Resources	9490	0.00	0.00	0.00	0.00	0.00	0.00		
<b>SUBTOTAL</b>									
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500- 9599						0.00		
Due To Other Funds	9610						0.00		
Current Loans	9640						0.00		
Unearned Revenues	9650						0.00		
Deferred Inflows of Resources	9690						0.00		
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00		
<u>Nonoperating</u>									
Suspense Clearing	9910						0.00		
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00		
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>F. ENDING CASH (A + E)</b>		395,689,516.92	395,689,516.92	395,689,516.92	395,689,516.92	395,689,516.92	395,689,516.92		
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							395,689,516.92		

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	335,642,095.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	30,803,240.00
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	4,584,578.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	230,762.00
4. Other Transfers Out	All	9200	7200-7299	27,032,896.00
5. Interfund Transfers Out	All	9300	7600-7629	1,756,447.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	3,668,700.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	43,801,908.00

<p>9. Supplemental expenditures made as a result of a Presidentially declared disaster</p>	<p>Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.</p>		<p>0.00</p>
<p>10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)</p>	<p style="background-color: #cccccc;"> </p>		<p>81,075,291.00</p>
<p>D. Plus additional MOE expenditures:</p>	<p>1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)</p> <p style="text-align: center;">All</p>	<p style="text-align: center;">All</p>	<p>1000-7143, 7300-7439  minus 8000-8699</p> <p>0.00</p>
<p>2. Expenditures to cover deficits for student body activities</p>	<p>Manually entered. Must not include expenditures in lines A or D1.</p>		<p>0.00</p>
<p>E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)</p>	<p style="background-color: #cccccc;"> </p>		<p>223,763,564.00</p>
<p><b>Section II - Expenditures Per ADA</b></p>			<p><b>2023-24 Annual ADA/Exps. Per ADA</b></p>
<p>A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*</p>	<p style="background-color: #cccccc;"> </p>		<p>1,531.00</p>
<p>B. Expenditures per ADA (Line I.E divided by Line II.A)</p>	<p style="background-color: #cccccc;"> </p>		<p>146,155.17</p>
<p><b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b></p>	<p style="text-align: center;">Total</p>		<p style="text-align: center;">Per ADA</p>

<p>A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)</p>		
<p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs falling prior year MOE calculation (From Section IV)</p>		
<p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p>		
<p>B. Required effort (Line A.2 times 90%)</p>		
<p>C. Current year expenditures (Line I.E and Line II.B)</p>		
<p>D. MOE deficiency amount, if any (Line B minus Line C) (if negative, then zero)</p>		
	183,493,557.79	132,331.54
	0.00	0.00
	183,493,557.79	132,331.54
	165,144,202.01	119,098.39
	223,763,564.00	146,155.17
	0.00	0.00

<p>E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)</p>	MOE Met	
<p>F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2025-26 may be reduced by the lower of the two percentages)</p>	0.00%	0.00%
<p>*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.</p>		

<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
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) 19,623,245.00
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) 174,469,629.00

**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) 11.25%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals  
(Functions 7200-7600, objects 1000-5999, minus Line B9) 16,219,625.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals  
(Function 7700, objects 1000-5999, minus Line B10) 10,376,503.00

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)	1,138,631.96
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)	555,394.84
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)	28,290,154.80
9. Carry-Forward Adjustment (Part IV, Line F)	(1,404,051.34)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	26,886,103.46
<b>B. Base Costs</b>	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	80,499,637.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	117,672,764.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	18,089,698.00
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)	5,403,562.00
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)	10,102,941.00
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)	3,935,057.00
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)	8,982,541.04
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)	4,778,778.16
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)	69,082,646.00
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)	318,547,624.20
<b>C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment</b>	
(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	8.88%
<b>D. Preliminary Proposed Indirect Cost Rate</b>	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/1c) (Line A10 divided by Line B19)	8.44%

**Part IV - Carry-forward Adjustment**

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

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	28,290,154.80
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	(5,567.56)
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.32%) 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 (9.32%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.32%) times Part III, Line B19); zero if positive	(1,404,051.34)
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	(1,404,051.34)
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	8.44%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-702025.67) is applied to the current year calculation and the remainder (\$-702025.67) is deferred to one or more future years:	8.66%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-468017.11) is applied to the current year calculation and the remainder (\$-936034.23) is deferred to one or more future years:	8.73%
LEA request for Option 1, Option 2, or Option 3	1
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	(1,404,051.34)

Approved indirect cost rate: 9.32%  
Highest rate used in any program: 9.32%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,121,806.00	290,952.00	9.32%
01	3025	1,284,582.00	119,723.00	9.32%
01	3182	604,063.00	56,299.00	9.32%
01	3183	238,056.00	22,187.00	9.32%
01	3213	7,559,134.00	704,510.00	9.32%
01	3310	1,363,295.00	126,900.00	9.31%
01	3315	64,208.00	5,984.00	9.32%
01	3345	2,222.00	207.00	9.32%
01	3385	592,447.00	55,216.00	9.32%
01	3395	22,947.00	2,139.00	9.32%
01	4123	197,259.00	18,385.00	9.32%
01	4203	169,650.00	15,811.00	9.32%
01	5310	847,066.00	78,946.00	9.32%
01	5630	323,858.00	30,184.00	9.32%
01	5632	392,420.00	36,573.00	9.32%
01	5634	45,765.00	4,265.00	9.32%
01	5810	2,100,352.00	195,753.00	9.32%
01	6010	149,612.00	13,944.00	9.32%
01	6128	579,361.00	53,995.00	9.32%
01	6211	139,426.00	12,995.00	9.32%
01	6266	571,802.00	53,292.00	9.32%
01	6331	109,068.00	10,165.00	9.32%
01	6333	771,420.00	71,896.00	9.32%
01	6355	717,134.00	66,836.00	9.32%
01	6371	131,199.00	12,228.00	9.32%
01	6387	1,040,059.00	96,932.00	9.32%
01	6388	2,566,933.00	239,238.00	9.32%
01	6500	46,706,357.00	4,353,328.00	9.32%
01	6546	526,808.00	49,099.00	9.32%
01	6680	188,840.00	17,600.00	9.32%
01	6685	143,184.00	13,345.00	9.32%
01	6695	1,878,060.00	175,036.00	9.32%
01	6762	819,516.00	76,379.00	9.32%
01	7085	130,696.00	12,181.00	9.32%
01	7311	10,000.00	932.00	9.32%
01	7366	984,385.00	91,745.00	9.32%
01	7368	749,769.00	69,878.00	9.32%
01	7412	10,375.00	967.00	9.32%

First Interim  
2023-24 Projected Year Totals  
Exhibit A: Indirect Cost Rates Charged to Programs

01	7413	10,375.00	967.00	9.32%
01	7422	2,437,188.00	227,145.00	9.32%
01	7435	126,327.00	11,774.00	9.32%
01	7810	8,939,672.00	829,418.00	9.28%
01	9010	17,988,900.00	1,198,197.00	6.66%
12	5035	462,837.00	43,137.00	9.32%
12	5050	28,100,966.00	2,619,010.00	9.32%
12	5055	72,146.00	6,724.00	9.32%
12	5061	2,445,081.00	227,882.00	9.32%
12	5062	2,413,884.00	224,974.00	9.32%
12	5160	2,506,203.00	176,286.00	7.03%
12	6040	20,247,200.00	1,887,039.00	9.32%
12	6041	3,064,203.00	285,521.00	9.32%
12	6042	2,112,405.00	196,876.00	9.32%
12	6045	9,831.00	916.00	9.32%
12	6054	3,587,985.00	334,400.00	9.32%
12	6057	393,030.00	36,630.00	9.32%
12	6102	163,984.00	15,283.00	9.32%
12	6123	40,013.00	3,729.00	9.32%
12	6127	2,688,734.00	250,590.00	9.32%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		412,750.85	0.00%	412,750.85	0.00%	412,750.85
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	120,100,155.00	6.18%	127,528,309.00	5.21%	134,177,436.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	7,144,588.00	1.00%	7,216,033.00	3.29%	7,453,440.00
4. Other Local Revenues	8600-8799	92,518,474.00	(2.16%)	90,524,168.00	1.57%	91,943,272.00
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	(10,504,415.00)	49.12%	(15,664,430.00)	13.76%	(17,820,118.00)
6. Total (Sum lines A1 thru A5c)		209,258,802.00	.17%	209,604,080.00	2.93%	215,754,030.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				33,532,689.00		34,649,985.00
b. Step & Column Adjustment				429,218.00		443,520.00
c. Cost-of-Living Adjustment				339,619.00		1,154,576.00
d. Other Adjustments				348,459.00		348,848.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	33,532,689.00	3.33%	34,649,985.00	5.62%	36,596,929.00
2. Classified Salaries						
a. Base Salaries				42,472,624.00		43,290,179.00
b. Step & Column Adjustment				370,033.00		377,391.00
c. Cost-of-Living Adjustment				428,427.00		1,436,663.00
d. Other Adjustments				19,095.00		(20,399.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	42,472,624.00	1.92%	43,290,179.00	4.14%	45,083,834.00
3. Employee Benefits	3000-3999	36,125,336.00	(.44%)	35,966,313.00	3.56%	37,248,222.00
4. Books and Supplies	4000-4999	14,498,016.00	(4.90%)	13,787,977.00	9.25%	15,063,737.00
5. Services and Other Operating Expenditures	5000-5999	38,548,494.00	12.29%	43,286,015.00	5.55%	45,687,953.00
6. Capital Outlay	6000-6999	4,185,143.00	0.00%	4,185,143.00	0.00%	4,185,143.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	26,965,379.00	20.54%	32,504,844.00	7.83%	35,049,086.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(15,832,543.00)	2.26%	(16,189,965.00)	(.11%)	(16,172,694.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	775,712.00	25.41%	972,803.00	7.02%	1,041,074.00
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)		181,270,850.00	6.17%	192,453,294.00	5.89%	203,783,284.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		27,987,952.00		17,150,786.00		11,970,746.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		273,278,354.00		301,266,306.00		318,417,092.00
2. Ending Fund Balance (Sum lines C and D1)		301,266,306.00		318,417,092.00		330,387,838.00
3. Components of Ending Fund Balance (Form 011)						
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 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
d. Assigned	9780	92,271,946.00		90,210,761.00		88,988,963.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	208,924,360.00		228,136,331.00		241,328,875.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		301,266,306.00		318,417,092.00		330,387,838.00
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	208,924,360.00		228,136,331.00		241,328,875.00
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	23,283,920.00		23,283,920.00		23,283,920.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		232,208,280.00		251,420,251.00		264,612,795.00
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
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 from MYR. Line B1d and line B2d include changes for substitute and short term salaries.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	7,002,027.00	1.03%	7,073,868.00	3.29%	7,306,599.00
2. Federal Revenues	8100-8299	32,132,972.00	(46.65%)	17,141,776.00	(28.45%)	12,265,610.00
3. Other State Revenues	8300-8599	28,094,587.00	(18.71%)	22,838,164.00	(1.58%)	22,477,760.00
4. Other Local Revenues	8600-8799	63,893,270.00	(6.74%)	59,587,334.00	4.52%	62,281,573.00
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	10,504,415.00	2.66%	10,783,877.00	2.50%	11,053,334.00
6. Total (Sum lines A1 thru A5c)		141,627,271.00	(17.09%)	117,425,019.00	(1.74%)	115,384,876.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				24,010,963.00		24,069,229.00
b. Step & Column Adjustment				307,340.00		308,086.00
c. Cost-of-Living Adjustment				243,183.00		802,014.00
d. Other Adjustments				(492,257.00)		255,576.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,010,963.00	.24%	24,069,229.00	5.67%	25,434,905.00
2. Classified Salaries						
a. Base Salaries				27,735,848.00		27,118,154.00
b. Step & Column Adjustment				136,521.00		230,961.00
c. Cost-of-Living Adjustment				278,724.00		899,786.00
d. Other Adjustments				(1,032,939.00)		(21,387.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	27,735,848.00	(2.23%)	27,118,154.00	4.09%	28,227,514.00
3. Employee Benefits	3000-3999	30,365,662.00	2.08%	30,996,291.00	2.70%	31,834,599.00
4. Books and Supplies	4000-4999	15,962,202.00	(35.59%)	10,281,949.00	(16.67%)	8,567,931.00
5. Services and Other Operating Expenditures	5000-5999	39,862,355.00	(27.96%)	28,717,494.00	(20.64%)	22,790,176.00
6. Capital Outlay	6000-6999	5,410,958.00	0.00%	5,410,958.00	(99.82%)	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	518,976.00	(28.76%)	369,697.00	0.00%	369,697.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	9,523,546.00	(4.78%)	9,068,704.00	(.70%)	9,004,976.00
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)		154,371,245.00	(11.24%)	137,013,211.00	(7.15%)	127,220,533.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(12,743,974.00)		(19,588,192.00)		(11,835,657.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		102,813,627.00		90,069,653.00		70,481,461.00
2. Ending Fund Balance (Sum lines C and D1)		90,069,653.00		70,481,461.00		58,645,804.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	90,069,653.00		70,481,461.00		58,645,804.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
<b>e. Unassigned/Unappropriated</b>						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
<b>f. Total Components of Ending Fund Balance</b> (Line D3f must agree with line D2)		90,069,653.00		70,481,461.00		58,645,804.00
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
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. Line B1d and line B2d include changes for substitute and short term salaries.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		412,750.85	0.00%	412,750.85	0.00%	412,750.85
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	127,102,182.00	5.90%	134,602,177.00	5.11%	141,484,035.00
2. Federal Revenues	8100-8299	32,132,972.00	(46.65%)	17,141,776.00	(28.45%)	12,265,610.00
3. Other State Revenues	8300-8599	35,239,175.00	(14.71%)	30,054,197.00	(41%)	29,931,200.00
4. Other Local Revenues	8600-8799	156,411,744.00	(4.03%)	150,111,502.00	2.74%	154,224,845.00
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%	(4,880,553.00)	38.65%	(6,766,784.00)
6. Total (Sum lines A1 thru A5c)		350,886,073.00	(6.80%)	327,029,099.00	1.26%	331,138,906.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				57,543,652.00		58,719,214.00
b. Step & Column Adjustment				736,558.00		751,606.00
c. Cost-of-Living Adjustment				582,802.00		1,956,590.00
d. Other Adjustments				(143,798.00)		604,424.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	57,543,652.00	2.04%	58,719,214.00	5.64%	62,031,834.00
2. Classified Salaries						
a. Base Salaries				70,208,472.00		70,408,333.00
b. Step & Column Adjustment				506,554.00		608,352.00
c. Cost-of-Living Adjustment				707,151.00		2,336,449.00
d. Other Adjustments				(1,013,844.00)		(41,786.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2899	70,208,472.00	.28%	70,408,333.00	4.12%	73,311,348.00
3. Employee Benefits	3000-3999	66,490,998.00	.71%	66,962,604.00	3.17%	69,082,821.00
4. Books and Supplies	4000-4999	30,460,218.00	(20.98%)	24,069,926.00	(1.82%)	23,631,668.00
5. Services and Other Operating Expenditures	5000-5999	78,410,849.00	(8.17%)	72,003,509.00	(4.90%)	68,478,129.00
6. Capital Outlay	6000-6999	9,596,101.00	0.00%	9,596,101.00	(56.28%)	4,195,143.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	27,484,355.00	19.61%	32,874,541.00	7.74%	35,418,783.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,308,997.00)	12.87%	(7,121,261.00)	.65%	(7,167,718.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,756,447.00	11.22%	1,953,538.00	3.49%	2,021,809.00
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)		335,642,095.00	(1.84%)	329,466,505.00	.47%	331,003,817.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		15,243,978.00		(2,437,406.00)		135,089.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		376,091,981.00		391,335,959.00		386,898,553.00
2. Ending Fund Balance (Sum lines C and D1)		391,335,959.00		388,898,553.00		389,033,642.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	70,000.00		70,000.00		70,000.00
b. Restricted	9740	90,069,653.00		70,481,461.00		58,645,804.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
d. Assigned	9780	92,271,946.00		90,210,761.00		88,988,963.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	208,924,360.00		228,136,331.00		241,328,875.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		391,335,959.00		388,898,553.00		389,033,642.00
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	208,924,360.00		228,136,331.00		241,328,875.00
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	23,283,920.00		23,283,920.00		23,283,920.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		232,208,280.00		251,420,251.00		264,612,795.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		69.18%		76.31%		79.94%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	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)						
		54,100,553.00		54,100,553.00		54,100,553.00
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)						
		335,642,095.00		329,466,505.00		331,003,817.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		335,642,095.00		329,466,505.00		331,003,817.00
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)		335,642,095.00		329,466,505.00		331,003,817.00
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)		6,712,841.90		6,589,330.10		6,620,076.34
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		2,387,000.00		2,387,000.00		2,387,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		6,712,841.90		6,589,330.10		6,620,076.34
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(61,386.00)	0.00	(6,308,997.00)				
Other Sources/Uses Detail					0.00	1,756,447.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	61,386.00	0.00	6,308,997.00	0.00				
Other Sources/Uses Detail					775,712.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					980,735.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
161 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
<b>25I CAPITAL FACILITIES FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>35I COUNTY SCHOOL FACILITIES FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,372,574.00		
Fund Reconciliation								
<b>53I TAX OVERRIDE FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>56I DEBT SERVICE FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail					1,372,574.00	0.00		
Fund Reconciliation								
<b>57I FOUNDATION PERMANENT FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
<b>61I CAFETERIA ENTERPRISE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>62I CHARTER SCHOOLS ENTERPRISE FUND</b>								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>63I OTHER ENTERPRISE FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>66I WAREHOUSE REVOLVING FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>67I SELF-INSURANCE FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
<b>74I RETIREE BENEFIT FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
<b>73I FOUNDATION PRIVATE-PURPOSE TRUST FUND</b>								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
<b>76I WARRANT/PASS-THROUGH FUND</b>								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>95I STUDENT BODY FUND</b>								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	61,388.00	(61,388.00)	6,308,897.00	(6,308,897.00)	3,129,021.00	3,129,021.00		