



OFFICE OF THE HEAD FINANCIAL OFFICER  
135 VAN NESS AVENUE  
SAN FRANCISCO, CA 94102

BOARD OF EDUCATION  
OFFICE OF THE SUPERINTENDENT  
555 FRANKLIN STREET  
SAN FRANCISCO, CA 94102

## SAN FRANCISCO COUNTY OFFICE OF EDUCATION

# SECOND INTERIM REPORT FOR FISCAL YEAR 2022-23



BOARD OF EDUCATION  
Kevine Boggess, President  
Lisa Weissman-Ward, Vice President  
Matt Alexander, Commissioner  
Alida Fisher, Commissioner  
Jenny Lam, Commissioner  
Lainie Motamedi, Commissioner  
Mark Sanchez, Commissioner

RECOMMENDED BY  
MATT WAYNE, Ed.D.  
SUPERINTENDENT OF SCHOOLS  
MARCH 14, 2023



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: \_\_\_\_\_  
County Superintendent or Designee

Date: \_\_\_\_\_

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

To the State Superintendent of Public Instruction:

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

Meeting Date: March 14, 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: Anne Marie Gordon

Telephone: (415) 241-6541

Title: Interim Head Financial Officer

E-mail: gordona1@sfusd.edu

#### Criteria and Standards Review Summary

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

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

S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
<b>SUPPLEMENTAL INFORMATION (continued)</b>				
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none"><li>• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment?</li><li>• 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?</li></ul>	X n/a n/a	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"><li>• If yes, have there been changes since first interim in OPEB liabilities?</li></ul>	X n/a	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)? <ul style="list-style-type: none"><li>• If yes, have there been changes since first interim in self-insurance liabilities?</li></ul>	X n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for: <ul style="list-style-type: none"><li>• Certificated? (Section S8A, Line 1b)</li><li>• Classified? (Section S8B, Line 1b)</li><li>• Management/supervisor/confidential? (Section S8C, Line 1b)</li></ul>	X 	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

<b>ADDITIONAL FISCAL INDICATORS</b>			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

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	10,102,254.00	11,157,596.00	5,569,838.12	11,157,596.00	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	1,105,289.08	.02	61,904.00	.02	0.00	0.0%	
4) Other Local Revenue	8600-8799	857,463.91	1,156,174.96	170,584.58	1,156,174.96	0.00	0.0%	
5) TOTAL, REVENUES		12,065,006.99	12,313,770.98	5,802,326.70	12,313,770.98			
<b>B. EXPENDITURES</b>								
1) Certificated Salaries	1000-1999	4,037,585.06	4,008,396.71	2,060,468.43	4,008,396.71	0.00	0.0%	
2) Classified Salaries	2000-2999	4,965,739.44	5,209,947.12	2,516,563.24	5,209,947.12	0.00	0.0%	
3) Employee Benefits	3000-3999	3,843,751.93	3,912,287.58	1,857,686.98	3,912,287.58	0.00	0.0%	
4) Books and Supplies	4000-4999	229,314.00	363,384.47	77,348.39	363,384.47	0.00	0.0%	
5) Services and Other Operating Expenditures	5000-5999	1,052,680.00	1,106,469.57	472,804.69	1,106,469.57	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	0.00	0.00	0.00	0.00	0.00	0.0%	
8) Other Outgo - Transfers of Indirect Costs	7400-7499	(13,521.20)	(31,316.54)	(6,808.29)	(31,316.54)	0.00	0.0%	
9) TOTAL, EXPENDITURES	7300-7399	14,115,549.23	14,569,168.91	6,978,063.44	14,569,168.91			
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		(2,050,542.24)	(2,255,397.93)	(1,175,736.74)	(2,255,397.93)			
<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>		(2,050,542.24)	(2,255,397.93)	(1,175,736.74)	(2,255,397.93)			
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	2,622,638.26	3,666,506.41		3,666,506.41	0.00	0.0%	
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)		2,622,638.26	3,666,506.41		3,666,506.41			
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)		2,622,638.26	3,666,506.41		3,666,506.41			
2) Ending Balance, June 30 (E + F1e)		572,096.02	1,411,108.48		1,411,108.48			
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711	0.00	0.00		0.00			
Stores	9712	0.00	0.00		0.00			

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		
b) Restricted	9740		0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned	9780		0.00	0.00		0.00		
Other Assignments								
e) Unassigned/Unappropriated	9789		0.00	664,000.00		664,000.00		
Reserve for Economic Uncertainties								
Unassigned/Unappropriated Amount	9790		572,096.02	747,108.48		747,108.48		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year	8011		6,692,426.00	8,161,435.00	4,006,633.00	8,161,435.00	0.00	0.0%
Education Protection Account State Aid - Current Year	8012		877,551.00	5,048.00	1,752.00	5,048.00	0.00	0.0%
State Aid - Prior Years	8019		0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions	8021		6,006.00	5,652.00	2,702.30	5,652.00	0.00	0.0%
Timber Yield Tax	8022		0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029		0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes	8041		2,267,088.00	2,630,970.00	78,959.76	2,630,970.00	0.00	0.0%
Unsecured Roll Taxes	8042		155,746.00	152,934.00	123,902.29	152,934.00	0.00	0.0%
Prior Years' Taxes	8043		(52,530.00)	(73,698.00)	(11,264.94)	(73,698.00)	0.00	0.0%
Supplemental Taxes	8044		71,557.00	78,198.00	1,354,639.48	78,198.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)	8045		69,817.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	8047		14,593.00	197,057.00	12,514.23	197,057.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	8048		0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.	8070		0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses	8081		0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	8082		0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment	8089		0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			10,102,254.00	11,157,596.00	5,569,838.12	11,157,596.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%

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TOTAL, LCFF SOURCES			10,102,254.00	11,157,596.00	5,569,838.12	11,157,596.00	0.00	0.0%
<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>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs	8520		0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements	8550		0.00	.02	61,904.00	.02	0.00	0.0%
Lottery - Unrestricted and Instructional Materials	8560		0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions	8575		0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes	8576		0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources	8587		0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	1,105,289.08	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,105,289.08	.02	61,904.00	.02	0.00	0.0%
<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		0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	8634		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	8639		0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660		0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	.01	6,292.58	.01	0.00	0.0%
Fees and Contracts								
Adult Education Fees	8671		0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	8672		0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	8675		0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	8677		0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees	8681		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	8689		0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment	8691		0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources	8697							
All Other Local Revenue	8699		0.00	0.00	0.00	0.00	0.00	0.0%
Tuition	8710		0.00	298,711.00	164,292.00	298,711.00	0.00	0.0%
All Other Transfers In	8781-8783		857,463.91	857,463.95	0.00	857,463.95	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			857,463.91	1,156,174.96	170,584.58	1,156,174.96	0.00	0.0%
TOTAL, REVENUES			12,065,006.99	12,313,770.98	5,802,326.70	12,313,770.98	0.00	0.0%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries	1100		2,297,944.93	2,299,845.48	1,244,384.83	2,299,845.48	0.00	0.0%
Certificated Pupil Support Salaries	1200		578,733.06	341,657.94	80,457.44	341,657.94	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		1,019,789.66	1,306,154.52	647,176.24	1,306,154.52	0.00	0.0%
Other Certificated Salaries	1900		141,117.41	60,738.77	88,449.92	60,738.77	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,037,585.06	4,008,396.71	2,060,468.43	4,008,396.71	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries	2100		4,500.00	15,017.20	4,040.26	15,017.20	0.00	0.0%
Classified Support Salaries	2200		0.00	4,720.12	158.21	4,720.12	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		1,422,487.00	1,930,868.54	783,211.81	1,930,868.54	0.00	0.0%
Clerical, Technical and Office Salaries	2400		1,906,324.81	1,618,722.05	843,900.61	1,618,722.05	0.00	0.0%
Other Classified Salaries	2900		1,632,427.63	1,640,619.21	885,252.35	1,640,619.21	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,965,739.44	5,209,947.12	2,516,563.24	5,209,947.12	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS	3101-3102		771,124.67	682,204.86	391,848.06	682,204.86	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302		1,262,982.47	1,367,879.96	588,077.61	1,367,879.96	0.00	0.0%
Health and Welfare Benefits	3401-3402		869,220.00	864,022.69	381,925.57	864,022.69	0.00	0.0%
Unemployment Insurance	3501-3502		44,726.28	106,174.27	22,360.36	106,174.27	0.00	0.0%
Workers' Compensation	3601-3602		268,747.97	258,998.72	151,223.47	258,998.72	0.00	0.0%
OPEB, Allocated	3701-3702		626,950.54	633,007.08	322,251.91	633,007.08	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			3,843,751.93	3,912,287.58	1,857,686.98	3,912,287.58	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>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		10,000.00	10,000.00	605.72	10,000.00	0.00	0.0%
Materials and Supplies	4300		159,921.00	225,567.67	50,029.60	225,567.67	0.00	0.0%
Noncapitalized Equipment	4400		59,393.00	127,816.80	26,713.07	127,816.80	0.00	0.0%
Food	4700		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			229,314.00	363,384.47	77,348.39	363,384.47	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		116,024.00	119,524.00	6,302.65	119,524.00	0.00	0.0%
Dues and Memberships	5300		58,170.00	59,320.00	40,974.00	59,320.00	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		29,222.00	34,222.00	7,062.84	34,222.00	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		831,164.00	870,852.70	416,951.88	870,852.70	0.00	0.0%
Communications	5900		18,100.00	22,550.87	1,513.32	22,550.87	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			1,052,680.00	1,106,469.57	472,804.69	1,106,469.57	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		0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
Payments to JPAs	7143		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools	7211		0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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	7310		(13,521.20)	(31,316.54)	(6,808.29)	(31,316.54)	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(13,521.20)	(31,316.54)	(6,808.29)	(31,316.54)	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			14,115,549.23	14,569,168.91	6,978,063.44	14,569,168.91	0.00	0.0%
<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		0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	7612		0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7616		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<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								
County School Bldg Aid	8961		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Rearganized LEAs	8965		0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Certificates of Participation	8971		0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<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		0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	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>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	1,233,220.56	1,168,304.40	328,392.82	1,168,304.40	0.00	0.0%
3) Other State Revenue		8300-8599	4,094,779.03	5,056,765.54	1,040,925.60	5,056,765.54	0.00	0.0%
4) Other Local Revenue		8600-8799	149,649.18	149,649.18	0.00	149,649.18	0.00	0.0%
5) TOTAL, REVENUES			5,477,648.77	6,374,719.12	1,369,318.42	6,374,719.12		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	897,971.84	823,322.51	351,897.29	823,322.51	0.00	0.0%
2) Classified Salaries		2000-2999	97,917.74	138,439.32	54,363.96	138,439.32	0.00	0.0%
3) Employee Benefits		3000-3999	3,875,179.63	3,845,419.60	160,926.37	3,845,419.60	0.00	0.0%
4) Books and Supplies		4000-4999	259,669.00	197,933.80	51,820.18	197,933.80	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	476,194.39	653,005.55	95,794.95	653,005.55	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	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	13,521.20	31,316.54	6,808.28	31,316.54	0.00	0.0%
9) TOTAL, EXPENDITURES			5,620,453.80	5,689,437.32	721,611.03	5,689,437.32		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(142,805.03)	685,281.80	647,707.39	685,281.80		
<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>								
			(142,805.03)	685,281.80	647,707.39	685,281.80		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,190,175.33	4,430,849.51		4,430,849.51	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,190,175.33	4,430,849.51		4,430,849.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,190,175.33	4,430,849.51		4,430,849.51		
2) Ending Balance, June 30 (E + F1e)			1,047,370.30	5,116,131.31		5,116,131.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others	9719		0.00	0.00		0.00		
b) Restricted	9740		1,047,370.31	5,116,132.70		5,116,132.70		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned	9780		0.00	0.00		0.00		
Other Assignments								
e) Unassigned/Unappropriated	9789		0.00	0.00		0.00		
Reserve for Economic Uncertainties								
Unassigned/Unappropriated Amount	9790		(.01)	(1.39)		(1.39)		
<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 Sups.	8070		0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses	8081		0.00	0.00	0.00	0.00		
Other In-Lieu Taxes	8082		0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment	8089		0.00	0.00	0.00	0.00		
<b>Subtotal, LCFF Sources</b>			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	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</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>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	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	408,908.43	456,537.77	0.00	456,537.77	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	290,643.53	163,662.53	92,735.36	163,662.53	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	33,000.00	24,225.02	29,553.38	24,225.02	0.00	0.0%
Career and Technical Education	3500-3599	8290	500,668.60	500,669.01	114,199.08	500,669.01	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	23,210.07	91,905.00	23,210.07	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			1,233,220.56	1,168,304.40	328,392.82	1,168,304.40	0.00	0.0%
<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	572,648.00	314,954.00	572,648.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other			0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587						
			0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	147,831.93	147,831.93	89,770.87	147,831.93	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,946,947.10	4,336,285.61	636,200.73	4,336,285.61	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,094,779.03	5,056,765.54	1,040,925.60	5,056,765.54	0.00	0.0%
<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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources	8697		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue	8699		149,649.18	149,649.18	0.00	149,649.18	0.00	0.0%
Tuition	8710		0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In	8781-8783		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			149,649.18	149,649.18	0.00	149,649.18	0.00	0.0%
TOTAL, REVENUES			5,477,648.77	6,374,719.12	1,369,318.42	6,374,719.12	0.00	0.0%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries	1100		183,350.82	387,253.47	13,626.06	387,253.47	0.00	0.0%
Certificated Pupil Support Salaries	1200		315,291.74	383,654.66	192,487.19	383,654.66	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		165,844.69	44,946.35	7,461.89	44,946.35	0.00	0.0%
Other Certificated Salaries	1900		233,484.59	7,468.03	138,322.15	7,468.03	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			897,971.84	823,322.51	351,897.29	823,322.51	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries	2100		2,970.23	2,970.23	0.00	2,970.23	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		42,818.69	.01	27,908.20	.01	0.00	0.0%
Clerical, Technical and Office Salaries	2400		11,562.54	13,992.79	5.04	13,992.79	0.00	0.0%
Other Classified Salaries	2900		40,566.28	121,476.29	26,450.72	121,476.29	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			97,917.74	138,439.32	54,363.96	138,439.32	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS	3101-3102		3,671,500.58	3,640,124.70	63,092.68	3,640,124.70	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e	3301-3302		32,371.94	36,699.14	14,001.60	36,699.14	0.00	0.0%
Health and Welfare Benefits	3401-3402		68,706.00	55,935.19	39,385.71	55,935.19	0.00	0.0%
Unemployment Insurance	3501-3502		4,888.55	11,240.46	1,910.01	11,240.46	0.00	0.0%
Workers' Compensation	3601-3602		29,311.77	27,422.62	14,561.12	27,422.62	0.00	0.0%
OPEB, Allocated	3701-3702		68,400.79	73,997.49	27,975.25	73,997.49	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			3,875,179.63	3,845,419.60	160,926.37	3,845,419.60	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>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		0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300		189,469.00	155,238.80	44,718.93	155,238.80	0.00	0.0%
Noncapitalized Equipment	4400		70,200.00	42,695.00	7,101.25	42,695.00	0.00	0.0%
Food	4700		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			259,669.00	197,933.80	51,820.18	197,933.80	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		13,000.00	33,708.34	1,095.48	33,708.34	0.00	0.0%
Dues and Memberships	5300		0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		463,194.39	619,297.21	94,699.47	619,297.21	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>			476,194.39	653,005.55	95,794.95	653,005.55	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		0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
Payments to JPAs	7143		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools	7211		0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	7212		0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	7213		0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs	7310		13,521.20	31,316.54	6,808.28	31,316.54	0.00	0.0%
Transfers of Indirect Costs - Interfund	7350		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			13,521.20	31,316.54	6,808.28	31,316.54	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			5,620,453.80	5,689,437.32	721,611.03	5,689,437.32	0.00	0.0%
<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		0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	7612		0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	7616		0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<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								

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

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

38 10389 0000000  
Form 01I  
D82TNA1DB1(2022-23)

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	10,102,254.00	11,157,596.00	5,569,838.12	11,157,596.00	0.00	0.0%	
2) Federal Revenue	8100-8299	1,233,220.56	1,168,304.40	328,392.82	1,168,304.40	0.00	0.0%	
3) Other State Revenue	8300-8599	5,200,068.11	5,056,765.56	1,102,829.60	5,056,765.56	0.00	0.0%	
4) Other Local Revenue	8600-8799	1,007,113.09	1,305,824.14	170,584.58	1,305,824.14	0.00	0.0%	
5) TOTAL, REVENUES		17,542,655.76	18,688,490.10	7,171,645.12	18,688,490.10			
<b>B. EXPENDITURES</b>								
1) Certificated Salaries	1000-1999	4,935,556.90	4,831,719.22	2,412,365.72	4,831,719.22	0.00	0.0%	
2) Classified Salaries	2000-2999	5,063,657.18	5,348,386.44	2,570,927.20	5,348,386.44	0.00	0.0%	
3) Employee Benefits	3000-3999	7,718,931.56	7,757,707.18	2,018,613.35	7,757,707.18	0.00	0.0%	
4) Books and Supplies	4000-4999	488,983.00	561,318.27	129,168.57	561,318.27	0.00	0.0%	
5) Services and Other Operating Expenditures	5000-5999	1,528,874.39	1,759,475.12	568,599.64	1,759,475.12	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	0.00	0.00	0.00	0.00	0.00	0.0%	
7) Other Outgo (excluding Transfers of Indirect Costs)	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	(.01)	0.00	0.00	0.0%	
9) TOTAL, EXPENDITURES		19,736,003.03	20,258,606.23	7,699,674.47	20,258,606.23			
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>		(2,193,347.27)	(1,570,116.13)	(528,029.35)	(1,570,116.13)			
<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>		(2,193,347.27)	(1,570,116.13)	(528,029.35)	(1,570,116.13)			
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	3,812,813.59	8,097,355.92		8,097,355.92	0.00	0.0%	
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%	
c) As of July 1 - Audited (F1a + F1b)		3,812,813.59	8,097,355.92		8,097,355.92			
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%	
e) Adjusted Beginning Balance (F1c + F1d)		3,812,813.59	8,097,355.92		8,097,355.92			
2) Ending Balance, June 30 (E + F1e)		1,619,466.32	6,527,239.79		6,527,239.79			
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711	0.00	0.00		0.00			
Stores	9712	0.00	0.00		0.00			
Prepaid Items	9713	0.00	0.00		0.00			

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others	9719		0.00	0.00		0.00		
b) Restricted	9740		1,047,370.31	5,116,132.70		5,116,132.70		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned	9780		0.00	0.00		0.00		
Other Assignments								
e) Unassigned/Unappropriated	9789		0.00	664,000.00		664,000.00		
Reserve for Economic Uncertainties								
Unassigned/Unappropriated Amount	9790		572,096.01	747,107.09		747,107.09		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year	8011		6,692,426.00	8,161,435.00	4,006,633.00	8,161,435.00	0.00	0.0%
Education Protection Account State Aid - Current Year	8012		877,551.00	5,048.00	1,752.00	5,048.00	0.00	0.0%
State Aid - Prior Years	8019		0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions	8021		6,006.00	5,652.00	2,702.30	5,652.00	0.00	0.0%
Timber Yield Tax	8022		0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029		0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes	8041		2,267,088.00	2,630,970.00	78,959.76	2,630,970.00	0.00	0.0%
Unsecured Roll Taxes	8042		155,746.00	152,934.00	123,902.29	152,934.00	0.00	0.0%
Prior Years' Taxes	8043		(52,530.00)	(73,698.00)	(11,264.94)	(73,698.00)	0.00	0.0%
Supplemental Taxes	8044		71,557.00	78,198.00	1,354,639.48	78,198.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)	8045		69,817.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)	8047		14,593.00	197,057.00	12,514.23	197,057.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes	8048		0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.	8070		0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses	8081		0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	8082		0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment	8089		0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			10,102,254.00	11,157,596.00	5,569,838.12	11,157,596.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes	8096		0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers	8097		0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years	8099		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			10,102,254.00	11,157,596.00	5,569,838.12	11,157,596.00	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>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	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	408,908.43	456,537.77	0.00	456,537.77	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	290,643.53	163,662.53	92,735.36	163,662.53	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	33,000.00	24,225.02	29,553.38	24,225.02	0.00	0.0%
Career and Technical Education	3500-3599	8290	500,668.60	500,669.01	114,199.08	500,669.01	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	23,210.07	91,905.00	23,210.07	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,233,220.56</b>	<b>1,168,304.40</b>	<b>328,392.82</b>	<b>1,168,304.40</b>	<b>0.00</b>	<b>0.0%</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	572,648.00	314,954.00	572,648.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	.02	61,904.00	.02	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues from State Sources		8587						
			0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	147,831.93	147,831.93	89,770.87	147,831.93	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,052,236.18	4,336,285.61	636,200.73	4,336,285.61	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,200,068.11	5,056,765.56	1,102,829.60	5,056,765.56	0.00	0.0%
<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	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	.01	6,292.58	.01	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697						
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	149,649.18	149,649.18	0.00	149,649.18	0.00	0.0%
All Other Transfers In		8781-8783	0.00	298,711.00	164,292.00	298,711.00	0.00	0.0%
Transfers Of Apportionments			857,463.91	857,463.95	0.00	857,463.95	0.00	0.0%
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,007,113.09	1,305,824.14	170,584.58	1,305,824.14	0.00	0.0%
TOTAL, REVENUES			17,542,655.76	18,688,490.10	7,171,645.12	18,688,490.10	0.00	0.0%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries	1100		2,481,295.75	2,687,098.95	1,258,010.89	2,687,098.95	0.00	0.0%
Certificated Pupil Support Salaries	1200		894,024.80	725,312.60	272,944.63	725,312.60	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		1,185,634.35	1,351,100.87	654,638.13	1,351,100.87	0.00	0.0%
Other Certificated Salaries	1900		374,602.00	68,206.80	226,772.07	68,206.80	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,935,556.90	4,831,719.22	2,412,365.72	4,831,719.22	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries	2100		7,470.23	17,987.43	4,040.26	17,987.43	0.00	0.0%
Classified Support Salaries	2200		0.00	4,720.12	158.21	4,720.12	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300		1,465,305.69	1,930,868.55	811,120.01	1,930,868.55	0.00	0.0%
Clerical, Technical and Office Salaries	2400		1,917,887.35	1,632,714.84	843,905.65	1,632,714.84	0.00	0.0%
Other Classified Salaries	2900		1,672,993.91	1,762,095.50	911,703.07	1,762,095.50	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,063,657.18	5,348,386.44	2,570,927.20	5,348,386.44	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS	3101-3102		4,442,625.25	4,322,329.56	454,940.74	4,322,329.56	0.00	0.0%
PERS	3201-3202		0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternativ e	3301-3302		1,295,354.41	1,404,579.10	602,079.21	1,404,579.10	0.00	0.0%
Health and Welfare Benefits	3401-3402		937,926.00	919,957.88	421,311.28	919,957.88	0.00	0.0%
Unemployment Insurance	3501-3502		49,614.83	117,414.73	24,270.37	117,414.73	0.00	0.0%
Workers' Compensation	3601-3602		298,059.74	286,421.34	165,784.59	286,421.34	0.00	0.0%
OPEB, Allocated	3701-3702		695,351.33	707,004.57	350,227.16	707,004.57	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			7,718,931.56	7,757,707.18	2,018,613.35	7,757,707.18	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>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		10,000.00	10,000.00	605.72	10,000.00	0.00	0.0%
Materials and Supplies	4300		349,390.00	380,806.47	94,748.53	380,806.47	0.00	0.0%
Noncapitalized Equipment	4400		129,593.00	170,511.80	33,814.32	170,511.80	0.00	0.0%
Food	4700		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>488,983.00</b>	<b>561,318.27</b>	<b>129,168.57</b>	<b>561,318.27</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		129,024.00	153,232.34	7,398.13	153,232.34	0.00	0.0%
Dues and Memberships	5300		58,170.00	59,320.00	40,974.00	59,320.00	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		29,222.00	34,222.00	7,062.84	34,222.00	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		1,294,358.39	1,490,149.91	511,651.35	1,490,149.91	0.00	0.0%
Communications	5900		18,100.00	22,550.87	1,513.32	22,550.87	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,528,874.39</b>	<b>1,759,475.12</b>	<b>568,599.64</b>	<b>1,759,475.12</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		0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets	6600		0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</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>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%
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%

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

38 10389 0000000  
Form 01I  
D82TNA1DB1(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	(.01)	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	(.01)	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			19,736,003.03	20,258,606.23	7,699,674.47	20,258,606.23	0.00	0.0%
<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	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<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								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

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

Resource	Description	2022-23 Projected Totals
3025	ESSA: Title I, Part D, Local Delinquent Programs	23,018.95
3183	ESSA: School Improvement Funding for COEs	.01
3210	Elementary and Secondary School Emergency Relief (ESSER) Fund	.01
3216	Expanded Learning Opportunities (ELO) Grant: ESSER II State Reserve	.01
3217	Expanded Learning Opportunities (ELO) Grant: GEER II	.01
3218	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Emergency Needs	.01
3219	Expanded Learning Opportunities (ELO) Grant: ESSER III State Reserve Learning Loss	.01
3550	Strengthening Career and Technical Education for the 21st Century (Perkins V): Secondary , Section 131	.36
5630	ESSA: Title IX, Part A, McKinney -Vento Homeless Assistance Grants	.01
5634	American Rescue Plan - Homeless Children and Youth II (ARP HCY II)	.01
5810	Other Restricted Federal	.01
6230	California Clean Energy Jobs Act	6,446.71
6266	Educator Effectiveness, FY 2021-22	2,768,384.00
6300	Lottery : Instructional Materials	118,782.72
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	572,648.00
6680	Tobacco-Use Prevention Education: COE Administration Grants	17,099.04
6685	Tobacco-Use Prevention Education (Prop.56): COE Technical Assistance Grants	17,502.20
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	.01
7311	Classified School Employee Professional Development Block Grant	159,229.00
7338		1,233.52
7366	Supplementary Programs: Foster Youth Services County wide and Juvenile Detention Programs	914.98
7368	Direct Services for Foster Youth	265,254.67
7412	A-G Access/Success Grant	74,999.92
7413	A-G Learning Loss Mitigation Grant	75,000.00
7422	In-Person Instruction (IPI) Grant	.01
7425	Expanded Learning Opportunities (ELO) Grant	356,582.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	74,160.00
7428	County Safe Schools for All	82,284.00
7430	COVID Mitigation for Counties	240,408.00
7431	COVID-19 Supplemental Funding for ROCPs	.01
7510	Low-Performing Students Block Grant	1,189.20
7810	Other Restricted State	4,960.00
9010	Other Restricted Local	256,035.31
Total, Restricted Balance		5,116,132.70



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)	48,332.02	48,332.00	48,332.00	49,040.26	708.26	1.0%
<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	0.00	0.00	0.00	0.00	0.0%
<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	0.00	0.00	0.00	0.00	0.0%
<b>4. Total, District Regular ADA</b>						
(Sum of Lines A1 through A3)	48,332.02	48,332.00	48,332.00	49,040.26	708.26	1.0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs:						
Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund						
(Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
<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)	48,332.02	48,332.00	48,332.00	49,040.26	708.26	1.0%
<b>7. Adults in Correctional Facilities</b>						
<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	39.80	39.80	39.80	39.80	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	11.21	11.21	11.21	11.21	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, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	<b>51.01</b>	<b>51.01</b>	<b>51.01</b>	<b>51.01</b>	<b>0.00</b>	<b>0.0%</b>
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	9.23	9.23	9.23	9.23	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	<b>9.23</b>	<b>9.23</b>	<b>9.23</b>	<b>9.23</b>	<b>0.00</b>	<b>0.0%</b>
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>						
<b>4. Adults in Correctional Facilities</b>	<b>60.24</b>	<b>60.24</b>	<b>60.24</b>	<b>60.24</b>	<b>0.00</b>	<b>0.0%</b>
<b>5. County Operations Grant ADA</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>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)	<b>53,659.74</b>	<b>53,659.74</b>	<b>53,659.74</b>	<b>53,659.74</b>	<b>0.00</b>	<b>0.0%</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>	5,300.00	5,300.00	5,300.00	5,736.44	436.44	8.0%
<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%
d. <b>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	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. <b>Total, Charter School Funded County Program ADA</b>  (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4. TOTAL CHARTER SCHOOL ADA</b>  (Sum of Lines C1, C2d, and C3f)	5,300.00	5,300.00	5,300.00	5,736.44	436.44	8.0%
<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	0.00	0.00	0.00	0.0%
<b>6. 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%
d. <b>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	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. <b>Total, Charter School Funded County Program ADA</b>	0.00	0.00	0.00	0.00	0.00	0.0%

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>Program ADA</b> <i>(Sum of Lines C7a through C7e)</i>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>8. TOTAL CHARTER SCHOOL ADA</b> <i>(Sum of Lines C5, C6d, and C7f)</i>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>9. TOTAL CHARTER SCHOOL ADA</b> <i>Reported in Fund 01, 09, or 62</i> <i>(Sum of Lines C4 and C8)</i>	5,300.00	5,300.00	5,300.00	5,736.44	436.44	8.0%

San Francisco County Office of Education  
San Francisco County

Second Interim  
2022-23 Budget  
Cashflow Worksheet - Budget Year (1)

38 10389 0000000  
Form CASH  
D822Z8971TX(2022-23)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF (Enter Month Name):</b>										
A. BEGINNING CASH			217,835.00	485,735.00	17,961.00	674,180.00	5,037,804.00	5,003,424.00	6,147,858.00	5,487,616.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019	364,239.00	364,239.00	656,507.00	655,631.00	655,631.00	656,507.00	655,631.00	655,631.00	830,961.00
Property Taxes	8020-8079	10,731.00	100,185.00	15,921.00	3,458.00	8,090.00	1,421,176.00	1,892.00		0.00
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299	204,666.00	58,114.00		(11,532.00)	16,771.00	41,343.00	19,030.00	105,518.00	
Other State Revenue	8300-8599	464,115.00	28,632.00	51,538.00	51,538.00	143,094.00	191,715.00	172,198.00	41,689.00	
Other Local Revenue	8600-8799	14,936.00	14,936.00	26,884.00	26,884.00	26,884.00	26,884.00	26,884.00	26,884.00	177,452.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
<b>TOTAL RECEIPTS</b>		1,058,687.00	566,106.00	750,850.00	725,979.00	850,470.00	2,337,625.00	875,635.00	1,155,620.00	
C. DISBURSEMENTS										
Certificated Salaries	1000-1999	112,250.00	448,508.00	373,626.00	368,390.00	387,257.00	400,511.00	321,823.00	483,571.00	
Classified Salaries	2000-2999	182,470.00	479,705.00	321,247.00	321,796.00	313,920.00	391,128.00	560,662.00	504,992.00	
Employee Benefits	3000-3999	152,314.00	356,673.00	285,238.00	279,532.00	269,356.00	291,195.00	384,305.00	426,061.00	
Books and Supplies	4000-4999	832.00	12,836.00	22,965.00	26,638.00	11,786.00	15,306.00	38,805.00	74,933.00	
Services	5000-5999	810.00	89,703.00	103,510.00	54,321.00	47,673.00	80,149.00	192,434.00	71,812.00	
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

San Francisco County Office of Education  
San Francisco County

Second Interim  
2022-23 Budget  
Cashflow Worksheet - Budget Year (1)

38 10389 0000000  
Form CASH  
D822Z8971TX(2022-23)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
<b>TOTAL DISBURSEMENTS</b>		448,676.00	1,387,425.00	1,106,586.00	1,050,677.00	1,029,992.00	1,178,289.00	1,498,029.00	1,561,369.00	
<b>D. BALANCE SHEET ITEMS</b>										
<b>Assets and Deferred Outflows</b>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299	(50,562.00)	350,201.00	973,155.00	8,749,843.00	122,207.00	(39,505.00)		2,862.00	(8,994.00)
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
<b>SUBTOTAL</b>		0.00	(50,562.00)	350,201.00	973,155.00	8,749,843.00	122,207.00	(39,505.00)	2,862.00	(8,994.00)
<b>Liabilities and Deferred Inflows</b>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
<b>SUBTOTAL</b>		0.00	291,529.00	(3,344.00)	(38,800.00)	4,061,521.00	(22,935.00)	(24,603.00)	40,710.00	298,218.00
<b>Nonoperating</b>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	(342,111.00)	353,545.00	1,011,955.00	4,688,322.00	145,142.00	(14,902.00)	(37,848.00)	(307,212.00)
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			267,900.00	(467,774.00)	656,219.00	4,363,624.00	(34,380.00)	1,144,434.00	(660,242.00)	(712,961.00)
<b>F. ENDING CASH (A + E)</b>			485,735.00	17,961.00	674,180.00	5,037,804.00	5,003,424.00	6,147,858.00	5,487,616.00	4,774,655.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

San Francisco County Office of Education  
San Francisco County

Second Interim  
2022-23 Budget  
Cashflow Worksheet - Budget Year (1)

38 10389 00000000  
Form CASH  
D822Z9971TX(2022-23)

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		4,774,655.00	4,665,347.00	5,323,337.00	4,669,463.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	833,095.00	830,961.00	832,168.00	0.00	0.00	8,166,531.00	8,166,483.00	
Property Taxes	8020-8079	0.00	1,143,610.00	0.00	286,102.00		2,991,165.00	2,991,113.00	
Miscellaneous Funds	8080-8099						0.00	0.00	
Federal Revenue	8100-8299	56,700.00	377,470.00	85,783.00	214,441.00		1,168,304.00	1,168,304.40	
Other State Revenue	8300-8599	84,646.00	6,978.00	43,307.00	3,777,316.00		5,056,766.00	5,056,765.56	
Other Local Revenue	8600-8799	177,452.00	177,452.00	431,724.00			1,305,824.00	1,305,824.14	
Interfund Transfers In	8910-8929						0.00	0.00	
All Other Financing Sources	8930-8979						0.00	0.00	
TOTAL RECEIPTS		1,151,893.00	2,536,471.00	1,137,503.00	5,541,751.00	0.00	0.00	18,688,590.00	18,688,490.10
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	483,571.00	483,571.00	485,001.00	0.00		4,831,650.00	4,831,719.22	
Classified Salaries	2000-2999	504,992.00	504,992.00	757,489.00			5,348,385.00	5,348,386.44	
Employee Benefits	3000-3999	426,061.00	426,061.00	4,034,851.00			7,757,708.00	7,757,707.18	
Books and Supplies	4000-4999	33,707.00	74,855.00	53,046.00	195,608.00		561,317.00	561,318.27	
Services	5000-5999	33,667.00	42,429.00	32,731.00	1,010,237.00		1,759,476.00	1,759,475.12	
Capital Outlay	6000-6599						0.00	0.00	
Other Outgo	7000-7499						0.00	0.00	
Interfund Transfers Out	7600-7629						0.00	0.00	
All Other Financing Uses	7630-7699						0.00	0.00	

San Francisco County Office of Education  
San Francisco County

Second Interim  
2022-23 Budget  
Cashflow Worksheet - Budget Year (1)

38 10389 0000000  
Form CASH  
D822Z3971TX(2022-23)

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
<b>TOTAL DISBURSEMENTS</b>		1,481,998.00	1,531,908.00	1,500,401.00	6,483,186.00	0.00	0.00	20,258,536.00	20,258,606.23
<b>D. BALANCE SHEET ITEMS</b>									
<b>Assets and Deferred Outflows</b>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	267,550.00	200,069.00	(290,522.00)	(1,500,109.00)			8,776,175.00	
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		
<b>SUBTOTAL</b>		267,550.00	200,069.00	(290,522.00)	(1,500,109.00)	0.00	0.00	8,776,175.00	
<b>Liabilities and Deferred Inflows</b>									
Accounts Payable	9500-9599	46,753.00	546,642.00	454.00	(1,728,016.00)			3,468,129.00	
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>		46,753.00	546,642.00	454.00	(1,728,016.00)	0.00	0.00	3,468,129.00	
<b>Nonoperating</b>									
Suspense Clearing	9910						0.00		
<b>TOTAL BALANCE SHEET ITEMS</b>		220,797.00	(346,573.00)	(290,976.00)	227,907.00	0.00	0.00	5,308,046.00	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(109,308.00)	657,950.00	(653,874.00)	(713,528.00)	0.00	0.00	3,738,100.00	(1,570,116.13)
<b>F. ENDING CASH (A + E)</b>		4,665,347.00	5,323,337.00	4,669,463.00	3,955,935.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								3,955,935.00	

San Francisco County Office of Education  
San Francisco County

Second Interim  
2022-23 Budget  
Cashflow Worksheet - Budget Year (2)

38 10389 0000000  
Form CASH  
D822Z8971TX(2022-23)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			3,955,935.00	3,955,935.00	3,955,935.00	3,955,935.00	3,955,935.00	3,955,935.00	3,955,935.00	3,955,935.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									

San Francisco County Office of Education  
San Francisco County

Second Interim  
2022-23 Budget  
Cashflow Worksheet - Budget Year (2)

38 10389 0000000  
Form CASH  
D822Z8971TX(2022-23)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
<b>TOTAL DISBURSEMENTS</b>		0.00	0.00	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									
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									
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>F. ENDING CASH (A + E)</b>		3,955,935.00	3,955,935.00	3,955,935.00	3,955,935.00	3,955,935.00	3,955,935.00	3,955,935.00	3,955,935.00	3,955,935.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

San Francisco County Office of Education  
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Second Interim  
2022-23 Budget  
Cashflow Worksheet - Budget Year (2)

38 10389 00000000  
Form CASH  
D822Z9971TX(2022-23)

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		3,955,935.00	3,955,935.00	3,955,935.00	3,955,935.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019							0.00	
Principal Apportionment	8020-8079							0.00	
Property Taxes	8080-8099							0.00	
Miscellaneous Funds	8100-8299							0.00	
Federal Revenue	8300-8599							0.00	
Other State Revenue	8600-8799							0.00	
Other Local Revenue	8910-8929							0.00	
Interfund Transfers In	8930-8979							0.00	
All Other Financing Sources								0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

San Francisco County Office of Education  
San Francisco County

Second Interim  
2022-23 Budget  
Cashflow Worksheet - Budget Year (2)

38 10389 00000000  
Form CASH  
D822Z971TX(2022-23)

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
<b>TOTAL DISBURSEMENTS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<b>Assets and Deferred Outflows</b>									
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	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Liabilities and Deferred Inflows</b>									
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	0.00	0.00
Nonoperating	9910							0.00	
Suspense Clearing								0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		3,955,935.00	3,955,935.00	3,955,935.00	3,955,935.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								3,955,935.00	

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	20,258,606.23
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,145,286.36
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	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	298,711.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster			Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.	0.00
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				298,711.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	0.00	
2. Expenditures to cover deficits for student body activities			Manually entered. Must not include expenditures in lines A or D1.	0.00
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				18,814,608.87
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*				5,787.45
B. Expenditures per ADA (Line I.E divided by Line II.A)				3,250.93
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>			<b>Total</b>	<b>Per ADA</b>
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.)			99,367,067.16	1,937,357.52
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			99,367,067.16	1,937,357.52
B. Required effort (Line A.2 times 90%)			89,430,360.44	1,743,621.77

C. Current year expenditures (Line I.E and Line II.B)	18,814,608.87	3,250.93
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	70,615,751.57	1,740,370.84
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.)		
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	78.96%	99.81%
*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.		
<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) 3,127,105.58

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.

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##### **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) 14,103,702.69

##### **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)

22.17%

#### **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.  
0.00

Retain supporting documentation.

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

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

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

##### **A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals

(Functions 7200-7600, objects 1000-5999, minus Line B9) 3,290,176.72

2. Centralized Data Processing, less portion charged to restricted resources or specific goals

(Function 7700, objects 1000-5999, minus Line B10) 0.00

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)	14,750.70
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)	0.00
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)	3,304,927.42
9. Carry-Forward Adjustment (Part IV, Line F)	3,627,649.29
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	6,932,576.71

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	8,518,770.41
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,613,629.21
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	1,462,971.64
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	4,301,909.35
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)	0.00
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)	4,614.39
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)	51,783.81
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)	0.00
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)	0.00
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)	16,953,678.81

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B19) 19.49%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2024-25 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))

(Line A10 divided by Line B19) 40.89%

**Part IV - Carry-forward Adjustment**

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

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

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

**A. Indirect costs incurred in the current year (Part III, Line A8)**

3,304,927.42

**B. Carry-forward adjustment from prior year(s)**

1. Carry-forward adjustment from the second prior year	756,736.05
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00

**C. Carry-forward adjustment for under- or over-recovery in the current year**

1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (2.56%) times Part III, Line B19); zero if negative	3,627,649.29
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.56%) times Part III, Line B19) or (the highest rate used to recover costs from any program (2.63%) times Part III, Line B19); zero if positive	0.00

**D. Preliminary carry-forward adjustment (Line C1 or C2)**

3,627,649.29

**E. Optional allocation of negative carry-forward adjustment over more than one year**

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward

adjustment is applied to the current year calculation: not applicable

Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward

adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: not applicable

Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward

adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: not applicable

LEA request for Option 1, Option 2, or Option 3

1

**F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**

3,627,649.29

Approved  
indirect  
cost rate: 2.56%

Highest  
rate used  
in any  
program: 2.63%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	455,381.62	1,157.46	0.25%
01	3550	488,171.45	12,497.20	2.56%
01	5634	22,630.66	579.34	2.56%
01	6680	55,201.89	1,413.17	2.56%
01	6685	55,202.46	1,413.17	2.56%
01	7366	227,501.92	5,824.03	2.56%
01	7368	289,381.89	7,408.17	2.56%
01	7412	19,487.68	512.00	2.63%
01	7413	19,488.32	512.00	2.63%

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		53,659.74	0.00%	53,659.74	0.00%	53,659.74
(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	11,157,596.00	5.00%	11,715,476.00	(.70%)	11,633,005.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	.02	(100.00%)	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	1,156,174.96	2.50%	1,185,079.00	2.50%	1,214,706.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		12,313,770.98	4.77%	12,900,555.00	(.41%)	12,847,711.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries			4,008,396.71			4,047,999.71
b. Step & Column Adjustment			39,603.00			40,000.00
c. Cost-of-Living Adjustment			0.00			0.00
d. Other Adjustments			0.00			0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,008,396.71	.99%	4,047,999.71	.99%	4,087,999.71
2. Classified Salaries						
a. Base Salaries			5,209,947.12			3,642,000.12
b. Step & Column Adjustment			52,053.00			37,000.00
c. Cost-of-Living Adjustment			0.00			0.00
d. Other Adjustments			(1,620,000.00)			0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,209,947.12	(30.10%)	3,642,000.12	1.02%	3,679,000.12
3. Employee Benefits	3000-3999	3,912,287.58	(11.00%)	3,481,752.00	.48%	3,498,532.00
4. Books and Supplies	4000-4999	363,384.47	(3.37%)	351,126.00	1.74%	357,244.00
5. Services and Other Operating Expenditures	5000-5999	1,106,469.57	1.46%	1,122,587.00	1.74%	1,142,146.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(31,316.54)	(55.53%)	(13,927.00)	2.99%	(14,344.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		14,569,168.91	(13.30%)	12,631,537.83	.94%	12,750,577.83
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(2,255,397.93)		269,017.17		97,133.17
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance(Form 01I, line F1e)		3,666,506.41		1,411,108.48		1,680,125.65
2. Ending Fund Balance (Sum lines C and D1)		1,411,108.48		1,680,125.65		1,777,258.82
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		664,000.00		664,000.00
2. Unassigned/Unappropriated	9790	1,411,108.48		1,016,125.65		1,113,258.82
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,411,108.48		1,680,125.65		1,777,258.82
<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	0.00		664,000.00		664,000.00
c. Unassigned/Unappropriated	9790	1,411,108.48		1,016,125.65		1,113,258.82
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		1,411,108.48		1,680,125.65		1,777,258.82
<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.						
In FY 2022-23, budgeted expenditures for Payroll and Legal functions were moved to the County Fund in an attempt to differentiate the cost of these services for San Francisco as a single district county; however, these expenses exceed the annual revenue in the County Fund. In FY 2023-24 and beyond, the budgeted expenditures for Payroll will move back to the District Fund to better align ongoing revenues with ongoing expenditures.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	1,168,304.40	(.94%)	1,157,332.00	1.12%	1,170,332.00
3. Other State Revenues	8300-8599	5,056,765.54	2.75%	5,195,832.00	2.60%	5,330,832.00
4. Other Local Revenues	8600-8799	149,649.18	3.00%	154,139.00	3.00%	158,763.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		6,374,719.12	2.08%	6,507,303.00	2.35%	6,659,927.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries			823,322.51			831,000.51
b. Step & Column Adjustment			7,678.00			8,000.00
c. Cost-of-Living Adjustment			0.00			0.00
d. Other Adjustments			0.00			0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	823,322.51	.93%	831,000.51	.96%	839,000.51
2. Classified Salaries						
a. Base Salaries			138,439.32			140,000.32
b. Step & Column Adjustment			1,561.00			1,000.00
c. Cost-of-Living Adjustment			0.00			0.00
d. Other Adjustments			0.00			0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	138,439.32	1.13%	140,000.32	.71%	141,000.32
3. Employee Benefits	3000-3999	3,845,419.60	.02%	3,846,174.00	.03%	3,847,257.00
4. Books and Supplies	4000-4999	197,933.80	3.44%	204,743.00	2.77%	210,414.00
5. Services and Other Operating Expenditures	5000-5999	653,005.55	3.44%	675,469.00	2.77%	694,179.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	31,316.54	(144.47%)	(13,927.00)	2.99%	(14,344.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		5,689,437.32	(.11%)	5,683,459.83	.60%	5,717,506.83
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		685,281.80		823,843.17		942,420.17
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		4,430,849.51		5,116,131.31		5,939,974.48
2. Ending Fund Balance (Sum lines C and D1)		5,116,131.31		5,939,974.48		6,882,394.65
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	5,116,132.70		5,939,974.48		6,882,394.65
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1.39)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,116,131.31		5,939,974.48		6,882,394.65
<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.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		53,659.74	0.00%	53,659.74	0.00%	53,659.74
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	11,157,596.00	5.00%	11,715,476.00	(.70%)	11,633,005.00
2. Federal Revenues	8100-8299	1,168,304.40	(.94%)	1,157,332.00	1.12%	1,170,332.00
3. Other State Revenues	8300-8599	5,056,765.56	2.75%	5,195,832.00	2.60%	5,330,832.00
4. Other Local Revenues	8600-8799	1,305,824.14	2.56%	1,339,218.00	2.56%	1,373,469.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		18,688,490.10	3.85%	19,407,858.00	.51%	19,507,638.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,831,719.22		4,879,000.22
b. Step & Column Adjustment				47,281.00		48,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,831,719.22	.98%	4,879,000.22	.98%	4,927,000.22
2. Classified Salaries						
a. Base Salaries				5,348,386.44		3,782,000.44
b. Step & Column Adjustment				53,614.00		38,000.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,620,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,348,386.44	(29.29%)	3,782,000.44	1.00%	3,820,000.44
3. Employee Benefits	3000-3999	7,757,707.18	(5.54%)	7,327,926.00	.24%	7,345,789.00
4. Books and Supplies	4000-4999	561,318.27	(.97%)	555,869.00	2.12%	567,658.00
5. Services and Other Operating Expenditures	5000-5999	1,759,475.12	2.19%	1,798,056.00	2.13%	1,836,325.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	(27,854.00)	2.99%	(28,688.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		20,258,606.23	(9.59%)	18,314,997.66	.84%	18,468,084.66
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,570,116.13)		1,092,860.34		1,039,553.34
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		8,097,355.92		6,527,239.79		7,620,100.13
2. Ending Fund Balance (Sum lines C and D1)		6,527,239.79		7,620,100.13		8,659,653.47
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	5,116,132.70		5,939,974.48		6,882,394.65
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		664,000.00		664,000.00
2. Unassigned/Unappropriated	9790	1,411,107.09		1,016,125.65		1,113,258.82
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,527,239.79		7,620,100.13		8,659,653.47
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		664,000.00		664,000.00
c. Unassigned/Unappropriated	9790	1,411,108.48		1,016,125.65		1,113,258.82
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.39)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,411,107.09		1,680,125.65		1,777,258.82
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.97%		9.17%		9.62%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?		Yes				
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
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)		0.00				
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)		20,258,606.23		18,314,997.66		18,468,084.66
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		20,258,606.23		18,314,997.66		18,468,084.66
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)		20,258,606.23		18,314,997.66		18,468,084.66
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		607,758.19		549,449.93		554,042.54
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		664,000.00		664,000.00		664,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		664,000.00		664,000.00		664,000.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**Second Interim**  
**2022-23**      **38 10389 0000000**  
**San Francisco County Office of  
Education**  
**San Francisco County**      **County School Service Fund**  
**Special Education Revenue**  
**Allocations**  
**Setup**      **Form**  
**D82Z8971TX(2022-23)**

Current LEA:	38-10389-0000000 San Francisco County Office of Education	
Selected SELPA:	??	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
WW	San Francisco Unified	



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	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
161 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

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	0.00	0.00	0.00	0.00	0.00	0.00		



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

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

#### **CRITERIA AND STANDARDS**

##### **1. CRITERION: Average Daily Attendance**

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

County Office ADA Standard Percentage Range: -2.0% to +2.0%

#### **1A. Calculating the County Office's ADA Variances**

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

Program / Fiscal Year	Estimated Funded ADA			
	First Interim		Second Interim	
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI) (Form MYPI)	Percent Change	Status
<b>County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)</b>				

Current Year (2022-23)	51.01	51.01	0.0%	Met
1st Subsequent Year (2023-24)	37.23	37.23	0.0%	Met
2nd Subsequent Year (2024-25)	36.85	36.85	0.0%	Met

<b>District Funded County Program ADA (Form AI, Line B2g)</b>				
Current Year (2022-23)	9.23	9.23	0.0%	Met
1st Subsequent Year (2023-24)	7.24	7.24	0.0%	Met
2nd Subsequent Year (2024-25)	5.26	5.26	0.0%	Met

<b>County Operations Grant ADA (Form AI, Line B5)</b>				
Current Year (2022-23)	53,659.74	53,659.74	0.0%	Met
1st Subsequent Year (2023-24)	0.00	53,659.74	New	Not Met
2nd Subsequent Year (2024-25)	0.00	53,659.74	New	Met

<b>Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)</b>				
Current Year (2022-23)	5,300.00	5,736.44	8.2%	Not Met
1st Subsequent Year (2023-24)	5,200.00	5,736.44	10.3%	Not Met
2nd Subsequent Year (2024-25)	5,100.00	5,736.44	12.5%	Not Met

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

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

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

<b>Explanation:</b> (required if NOT met)	Could not enter County Operations Grant ADA for 1st and 2nd Subsequent Years in 1st Interim. Charter ADA has been updated to reflect new estimates, which are higher than the data available at 1st Interim.
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2. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue

(Fund 01, Objects 8011, 8012, 8020-8089)

First Interim                      Second Interim

Fiscal Year	(Form 01CSI, Item 2A)	Projected Year Totals	Percent Change	Status
Current Year (2022-23)	10,102,254.00	11,157,596.00	10.4%	Not Met
1st Subsequent Year (2023-24)	10,645,753.00	11,715,476.00	10.0%	Not Met
2nd Subsequent Year (2024-25)	11,073,712.00	11,633,005.00	5.1%	Not Met

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

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

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

**Explanation:**  
(required if NOT met)

County LCFF revenues have been updated in consultation with SFUSD's Fiscal Expert. 1st and 2nd Subsequent Year trends mirror the projected revenue growth for San Francisco Unified.

## 3. CRITERION: Salaries and Benefits

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

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

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

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

## Salaries and Benefits

## Second Interim

## First Interim

## Projected Year Totals

(Form 01I, Objects 1000-3999) (Form 01I, Objects 1000-3999)

(Form 01CSI, Item 3A)

(Form MYPI, Lines B1-B3)

## Percent Change

## Status

Fiscal Year					
Current Year (2022-23)		17,917,330.31	17,937,812.84	.1%	Met
1st Subsequent Year (2023-24)		18,085,620.05	15,988,926.66	-11.6%	Not Met
2nd Subsequent Year (2024-25)		18,255,500.05	16,092,789.66	-11.8%	Not Met

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

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

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

**Explanation:**

(required if NOT met)

In FY 2022-23, budgeted expenditures for Payroll and Legal functions were moved to the County Fund in an attempt to differentiate the cost of these services for San Francisco as a single district county; however, these expenses exceed the annual revenue in the County Fund. In FY 2023-24 and beyond, the budgeted expenditures for Payroll will move back to the District Fund to better align ongoing revenues with ongoing expenditures.

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second Interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range

<b>Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)</b>				
Current Year (2022-23)	1,332,457.30	1,168,304.40	-12.3%	Yes
1st Subsequent Year (2023-24)	1,372,431.00	1,157,332.00	-15.7%	Yes
2nd Subsequent Year (2024-25)	1,413,604.00	1,170,332.00	-17.2%	Yes

<b>Explanation:</b> (required if Yes)	Revenue estimates have been updated with more recent projections.
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<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2022-23)	6,143,703.22	5,056,765.56	-17.7%	Yes
1st Subsequent Year (2023-24)	6,328,015.00	5,195,832.00	-17.9%	Yes
2nd Subsequent Year (2024-25)	6,517,855.00	5,330,832.00	-18.2%	Yes

<b>Explanation:</b> (required if Yes)	Revenue estimates have been updated with more recent projections.
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<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2022-23)	1,305,824.14	1,305,824.14	0.0%	No
1st Subsequent Year (2023-24)	1,344,999.00	1,339,218.00	-.4%	No
2nd Subsequent Year (2024-25)	1,385,349.00	1,373,469.00	-.9%	No

<b>Explanation:</b> (required if Yes)	
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<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2022-23)	547,838.64	561,318.27	2.5%	No
1st Subsequent Year (2023-24)	561,972.00	555,869.00	-1.1%	No
2nd Subsequent Year (2024-25)	574,337.00	567,658.00	-1.2%	No

<b>Explanation:</b> (required if Yes)	
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<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2022-23)	1,894,275.72	1,759,475.12	-7.1%	Yes
1st Subsequent Year (2023-24)	1,943,148.00	1,798,056.00	-7.5%	Yes
2nd Subsequent Year (2024-25)	1,985,898.00	1,836,325.00	-7.5%	Yes

<b>Explanation:</b> (required if Yes)	1st and 2nd Year expenditure projections have been updated to align with a lower current year anticipated expenditure.
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**4B. Calculating the County Office's Change in Total Operating Revenues and Expenditures**

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status

<b>Total Federal, Other State, and Other Local Revenues (Section 4A)</b>				
Current Year (2022-23)	8,781,984.66	7,530,894.10	-14.2%	Not Met
1st Subsequent Year (2023-24)	9,045,445.00	7,692,382.00	-15.0%	Not Met
2nd Subsequent Year (2024-25)	9,316,808.00	7,874,633.00	-15.5%	Not Met

<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)</b>				
Current Year (2022-23)	2,442,114.36	2,320,793.39	-5.0%	Met
1st Subsequent Year (2023-24)	2,505,120.00	2,353,925.00	-6.0%	Not Met
2nd Subsequent Year (2024-25)	2,560,235.00	2,403,983.00	-6.1%	Not Met

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

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

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

<b>Explanation:</b> Federal Revenue (linked from 4A if NOT met)	Revenue estimates have been updated with more recent projections.
<b>Explanation:</b> Other State Revenue (linked from 4A if NOT met)	Revenue estimates have been updated with more recent projections.
<b>Explanation:</b> Other Local Revenue (linked from 4A if NOT met)	

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

<b>Explanation:</b> Books and Supplies (linked from 4A if NOT met)	
<b>Explanation:</b> Services and Other Exps (linked from 4A if NOT met)	1st and 2nd Year expenditure projections have been updated to align with a lower current year anticipated expenditure.

5. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution	
		Projected Year Totals	
		(Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	423,466.48	0.00
2.	First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		0.00

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

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

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

This standard is met through the District.
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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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	7.0%	9.2%	9.6%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	2.3%	3.1%	3.2%

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

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

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

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): \_\_\_\_\_

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

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

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

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

Fiscal Year	Projected Year Totals		
	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)
			Status
Current Year (2022-23)	(2,255,397.93)	14,569,168.91	15.5%
1st Subsequent Year (2023-24)	269,017.17	12,631,537.83	N/A
2nd Subsequent Year (2024-25)	97,133.17	12,750,577.83	N/A

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

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

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

**Explanation:**  
(required if NOT met)

In FY 2022-23, budgeted expenditures for Payroll and Legal functions were moved to the County Fund in an attempt to differentiate the cost of these services for San Francisco as a single district county; however, these expenses exceed the annual revenue in the County Fund and resulted in deficit spending. In FY 2023-24 and beyond, the budgeted expenditures for Payroll will move back to the District Fund to better align ongoing revenues with ongoing expenditures.

**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	Status
	County School Service Fund	
	Projected Year Totals (Form 01I, Line F2 )/(Form MYPI, Line D2)	
Current Year (2022-23)	6,527,239.79	Met
1st Subsequent Year (2023-24)	7,620,100.13	Met
2nd Subsequent Year (2024-25)	8,659,653.47	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	Status
	County School Service Fund	
	(Form CASH, Line F, June Column)	
Current Year (2022-23)	3,955,935.00	Met

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

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

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

**Explanation:**  
(required if NOT met)

8. CRITERION: Reserves

STANDARD: Available 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>3</sup>
5% or \$75,000 (greater of)	0 to \$6,637,999
4% or \$332,000 (greater of)	\$6,638,000 to \$16,595,999
3% or \$664,000 (greater of)	\$16,596,000 to \$74,682,000
2% or \$2,240,000 (greater of)	\$74,682,001 and over

<sup>1</sup> Available reserves are the unreduced 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 (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	20,258,606.23	18,314,997.66	18,468,084.66
County Office's Reserve Standard Percentage Level:	3%	3%	3%

**8A. Calculating the County Office's Reserve Standard**

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	20,258,606.23	18,314,997.66	18,468,084.66
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)	20,258,606.23	18,314,997.66	18,468,084.66
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	607,758.19	549,449.93	554,042.54
6. Reserve Standard - by Amount (From percentage level chart above)	664,000.00	664,000.00	664,000.00
<b>7. County Office's Reserve Standard (Greater of Line A5 or Line A6)</b>	<b>664,000.00</b>	<b>664,000.00</b>	<b>664,000.00</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	664,000.00	664,000.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	1,411,108.48	1,016,125.65	1,113,258.82
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(1.39)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. County Office's Available Reserve Amount (Lines B1 thru B7)	1,411,107.09	1,680,125.65	1,777,258.82
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	6.97%	9.17%	9.62%
<b>County Office's Reserve Standard (Section 8A, Line 7):</b>	<b>664,000.00</b>	<b>664,000.00</b>	<b>664,000.00</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

---

**SUPPLEMENTAL INFORMATION**

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

**S1.****Contingent Liabilities**

1a.

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

No

1b.

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

**S2.****Use of One-time Revenues for Ongoing Expenditures**

1a.

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

No

1b.

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

**S3.****Temporary Interfund Borrowings**

1a.

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

No

1b.

If Yes, identify the interfund borrowings:

**S4.****Contingent Revenues**

1a.

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

No

1b.

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

S5.

**Contributions**

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2022-23)					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	865,866.55	13,927.00	-98.4%	851,939.55	Not Met
2nd Subsequent Year (2024-25)	1,371,682.80	14,344.00	-99.0%	1,357,338.80	Not Met
<b>1b. Transfers In, County School Service Fund *</b>					
Current Year (2022-23)					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, County School Service Fund *</b>					
Current Year (2022-23)					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
<b>1d. Capital Project Cost Overruns</b>					
Have capital project cost overruns occurred since first interim projections that may impact the county school service fund operational budget?					

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

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

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

1a.

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

**Explanation:**

(required if NOT met)

In FY 2022-23, budgeted expenditures for Payroll and Legal functions were moved to the County Fund in an attempt to differentiate the cost of these services for San Francisco as a single district county; however, these expenses exceed the annual revenue in the County Fund and required a revenue contribution. In FY 2023-24 and beyond, the budgeted expenditures for Payroll will move back to the District Fund to better align ongoing revenues with ongoing expenditures.

1b.

MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**

(required if NOT met)

1c.

MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**

(required if NOT met)

1d.

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

**Project Information:**

(required if YES)

**S6. Long-term Commitments**

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

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

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

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

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

1. a. Does your county office have long-term (multiyear) commitments? (If No, skip items 1b and 2 and sections S6B and S6C)  No
- 
- 
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?  n/a
- 
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

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

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

TOTAL:			0

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

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

**Explanation:**

(required if Yes to  
increase in total  
annual payments)

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

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

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

n/a

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

**Explanation:**

(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

No
----

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

n/a
-----

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

n/a
-----

First Interim

## 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)

(Form 01CSI, Item S7A)	Second Interim
0.00	0.00
0.00	0.00
0.00	0.00
Jun 22, 2022	Jun 22, 2022

## 3 OPEB Contributions

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

Current Year (2022-23)

First Interim	Second Interim
(Form 01CSI, Item S7A)	
0.00	0.00
0.00	0.00
0.00	0.00

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

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

Current Year (2022-23)

704,208.28	707,004.57
700,000.00	700,000.00
750,000.00	750,000.00

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

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

Current Year (2022-23)

704,208.28	704,208.28
700,000.00	700,000.00
750,000.00	750,000.00

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

- d. Number of retirees receiving OPEB benefits

Current Year (2022-23)

4,884.00	4,884.00
4,900.00	4,900.00
5,000.00	5,000.00

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

## 4. Comments:

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

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

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

No
----

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

n/a
-----

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

n/a
-----

2 Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)		Second Interim
0.00		0.00
0.00		0.00

3 Self-Insurance Contributions

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

First Interim (Form 01CSI, Item S7B)		Second Interim
0.00		0.00
0.00		0.00
0.00		0.00

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

0.00	0.00
0.00	0.00
0.00	0.00

4 Comments:

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#### S8. Status of Labor Agreements

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

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

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

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

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

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

##### Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

##### Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	5,124.0	4,950.0	4,950.0	4,950.0

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

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

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 First Interim Projections

2. Per Government Code Section 3547.5(a), date of public disclosure board meeting:			
3. Period covered by the agreement:	Begin Date:		End Date:
4. Salary settlement:	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
<b>One Year Agreement</b>			
Total cost of salary settlement			
% change in salary schedule from prior year			
or			
<b>Multiyear Agreement</b>			
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:

[Large empty box for funding source]

##### Negotiations Not Settled

5. Cost of a one percent increase in salary and statutory benefits	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
6. Amount included for any tentative salary schedule increases			

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

1. Are costs of H&W benefit changes included in the interim and MYPs?	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

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

If Yes, explain the nature of the new costs:

[Large empty box for new cost details]

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

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

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

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

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

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

**Certificated (Non-management) - Other**

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

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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 first interim projections?

- 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) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	4,296,0	4,205,0	4,205,0	4,205,0

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

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

No
----

- If No, complete questions 5 and 6.

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

- If Yes, complete questions 5 and 6.

--

**Negotiations Settled Since First Interim Projections**

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

--

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

**Negotiations Not Settled**

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

--

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

6. Amount included for any tentative salary schedule increases

--	--	--

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

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

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

--	--	--

2. Total cost of H&W benefits

--	--	--

3. Percent of H&W cost paid by employer

--	--	--

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

--	--	--

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

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

--

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

--	--	--

If Yes, explain the nature of the new costs:

--

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

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

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

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

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

**Classified (Non-management) - Other**

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

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

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

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

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

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

If No, continue with section S8C.

No
----

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

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	594.0	584.0	584.0	584.0

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

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

Yes
-----

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

--

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	5,194,511	5,246,457	5,298,921
Change in salary schedule from prior year (may enter text, such as "Reopener")	Reopener Successor Agreement		

**Negotiations Not Settled**

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

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

**Management/Supervisor/Confidential****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

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

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

1. Are costs of other benefits included in the interim and MYPs?
2. Total cost of other benefits
3. Percent change in cost of other benefits over prior year

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

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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**S9A. 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

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**

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

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

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

Comments:  
(optional)

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**End of County Office Second Interim Criteria and Standards Review**

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Second Interim  
Original Budget 2022-23  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

**San Francisco County Office of Education****San Francisco County**

Following is a chart of the various types of technical review checks and related requirements:

**F** - Fatal (Data must be corrected; an explanation is not allowed)

**WWC** - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

**O** - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

## **IMPORT CHECKS**

CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>

**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). Passed

**CHK-FUNCTIONxOBJECT - (Fatal)** - All FUNCTION and OBJECT account code combinations must be valid. Passed

**CHK-GOALxFUNCTION-A - (Fatal)** - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. Passed

**CHK-GOALxFUNCTION-B - (Fatal)** - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699). Passed

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332. Passed

## GENERAL LEDGER CHECKS

**INTERFD-DIR-COST - (Warning)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. Passed

**INTERFD-INDIRECT - (Warning)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. Passed

**INTERFD-INDIRECT-FN - (Warning)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. Passed

**INTERFD-IN-OUT - (Warning)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). Passed

**LCFF-TRANSFER - (Warning)** - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. Passed

**INTRAFD-DIR-COST - (Fatal)** - Transfers of Direct Costs (Object 5710) must net to zero by fund. Passed

**INTRAFD-INDIRECT - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by fund. Passed

**INTRAFD-INDIRECT-FN - (Fatal)** - Transfers of Indirect Costs (Object 7310) must net to zero by function. Passed

**CONTRIB-UNREST-REV - (Fatal)** - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. Passed

**CONTRIB-RESTR-REV - (Fatal)** - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. Passed

**EPA-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). Passed

**LOTTERY-CONTRIB - (Fatal)** - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). Passed

**PASS-THRU-REV=EXP - (Warning)** - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.

Passed

**SE-PASS-THRU-REVENUE - (Warning)** - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

Passed

**EXCESS-ASSIGN-REU - (Fatal)** - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).

Passed

**UNASSIGNED-NEGATIVE - (Fatal)** - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.

Passed

**UNR-NET-POSITION-NEG - (Fatal)** - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.

Passed

**RS-NET-POSITION-ZERO - (Fatal)** - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.

Passed

**EFB-POSITIVE - (Warning)** - All ending fund balances (Object 979Z) should be positive by resource, by fund.

Passed

**OBJ-POSITIVE - (Warning)** - All applicable objects should have a positive balance by resource, by fund.

Passed

**REV-POSITIVE - (Warning)** - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

Passed

**EXP-POSITIVE - (Warning)** - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

Passed

**CEFB-POSITIVE - (Fatal)** - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

Passed

## **SUPPLEMENTAL CHECKS**

### **EXPORT VALIDATION CHECKS**

**CHK-DEPENDENCY - (Fatal)** - If data has changed that affect other forms, the affected forms must be opened and saved.

Passed

**VERSION-CHECK - (Warning)** - All versions are current.

Passed



Second Interim  
 Board Approved Operating Budget 2022-23  
**Technical Review Checks**  
 Phase - All  
 Display - All Technical Checks

**San Francisco County Office of Education****San Francisco County**

Following is a chart of the various types of technical review checks and related requirements:

**F** - Fatal (Data must be corrected; an explanation is not allowed)

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## **IMPORT CHECKS**

CHECKFUND - (Fatal) - All FUND codes must be valid.	<u>Passed</u>
CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid.	<u>Passed</u>
CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
CHECKGOAL - (Fatal) - All GOAL codes must be valid.	<u>Passed</u>
CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid.	<u>Passed</u>
CHECKOBJECT - (Fatal) - All OBJECT codes must be valid.	<u>Passed</u>
CHK-FUNDxOBJECT - (Fatal) - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions.	<u>Passed</u>
CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>Passed</u>
CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>Passed</u>
CHK-RESOURCExOBJECTA - (Warning) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.	<u>Exception</u>

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB	3025	9740	\$23,018.95

**CHK-RESOURCExOBJECTA - (Warning)** - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate.

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
Explanation: Funds that have not been expended by the end of the fiscal year will carry forward as deferred revenue.			
01-6680-0-0000-0000-9740	6680	9740	\$17,099.04
Explanation: Funds that have not been expended by the end of the fiscal year will carry forward as deferred revenue.			
01-6685-0-0000-0000-9740	6685	9740	\$17,502.20
Explanation: Funds that have not been expended by the end of the fiscal year will carry forward as deferred revenue.			
01-7366-0-0000-0000-9740	7366	9740	\$914.98
Explanation: Funds that have not been expended by the end of the fiscal year will carry forward as deferred revenue.			
01-7368-0-0000-0000-9740	7368	9740	\$265,254.67
Explanation: Funds that have not been expended by the end of the fiscal year will carry forward as deferred revenue.			

**CHK-RESOURCExOBJECTB - (Informational)** - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.

Passed

**CHK-RES6500XOBJ8091 - (Fatal)** - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years).

Passed

**CHK-FUNCTIONxOBJECT - (Fatal)** - All FUNCTION and OBJECT account code combinations must be valid.

Passed

**CHK-GOALxFUNCTION-A - (Fatal)** - Goal and Function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.

Passed

**CHK-GOALxFUNCTION-B - (Fatal)** - General administration costs(functions 7200 - 7999, except 7210) must be direct - charged to an Undistributed, Nonagency, or County Services to Districts goal(Goal 0000, 7100 - 7199, or 8600 - 8699).

Passed

**SPECIAL-ED-GOAL - (Fatal)** - Special Education revenue and expenditure transactions (resources 3300-3405, and 6500-6540, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3307, 3309, 3312, 3318, and 3332.

Passed

## GENERAL LEDGER CHECKS

**INTERFD-DIR-COST - (Warning)** - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.

Passed

**INTERFD-INDIRECT - (Warning)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.

Passed

**INTERFD-INDIRECT-FN - (Warning)** - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.

Passed

**INTERFD-IN-OUT - (Warning)** - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).

Passed

<b>LCFF-TRANSFER - (Warning)</b> - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.	<u><a href="#">Passed</a></u>
<b>INTRAFD-DIR-COST - (Warning)</b> - Transfers of Direct Costs (Object 5710) must net to zero by fund.	<u><a href="#">Passed</a></u>
<b>INTRAFD-INDIRECT - (Warning)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by fund.	<u><a href="#">Passed</a></u>
<b>INTRAFD-INDIRECT-FN - (Warning)</b> - Transfers of Indirect Costs (Object 7310) must net to zero by function.	<u><a href="#">Passed</a></u>
<b>CONTRIB-UNREST-REV - (Warning)</b> - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund.	<u><a href="#">Passed</a></u>
<b>CONTRIB-RESTR-REV - (Warning)</b> - Contributions from Restricted Revenues (Object 8990) must net to zero by fund.	<u><a href="#">Passed</a></u>
<b>EPA-CONTRIB - (Warning)</b> - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400).	<u><a href="#">Passed</a></u>
<b>LOTTERY-CONTRIB - (Warning)</b> - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).	<u><a href="#">Passed</a></u>
<b>PASS-THRU-REV=EXP - (Warning)</b> - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.	<u><a href="#">Passed</a></u>
<b>SE-PASS-THRU-REVENUE - (Warning)</b> - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.	<u><a href="#">Passed</a></u>
<b>EXCESS-ASSIGN-REU - (Warning)</b> - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 95).	<u><a href="#">Passed</a></u>
<b>UNASSIGNED-NEGATIVE - (Fatal)</b> - Unassigned/Unappropriated Balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.	<u><a href="#">Passed</a></u>
<b>UNR-NET-POSITION-NEG - (Fatal)</b> - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.	<u><a href="#">Passed</a></u>
<b>RS-NET-POSITION-ZERO - (Fatal)</b> - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.	<u><a href="#">Passed</a></u>
<b>EFB-POSITIVE - (Warning)</b> - All ending fund balances (Object 979Z) should be positive by resource, by fund.	<u><a href="#">Passed</a></u>
<b>OBJ-POSITIVE - (Warning)</b> - All applicable objects should have a positive balance by resource, by fund.	<u><a href="#">Passed</a></u>
<b>REV-POSITIVE - (Warning)</b> - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.	<u><a href="#">Passed</a></u>
<b>EXP-POSITIVE - (Warning)</b> - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.	<u><a href="#">Passed</a></u>
<b>CEFB-POSITIVE - (Warning)</b> - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.	<u><a href="#">Passed</a></u>

## **SUPPLEMENTAL CHECKS**

### **EXPORT VALIDATION CHECKS**

**CHK-DEPENDENCY - (Fatal)** - If data has changed that affect other forms, the affected forms must be opened and saved.

**Passed**

**VERSION-CHECK - (Warning)** - All versions are current.

**Passed**

Second Interim  
Actuals to Date 2022-23  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

**San Francisco County Office of Education****San Francisco County**

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## **IMPORT CHECKS**

<b>CHECKFUND - (Fatal)</b> - All FUND codes must be valid.	<u>Passed</u>
<b>CHECKRESOURCE - (Warning)</b> - All RESOURCE codes must be valid.	<u>Passed</u>
<b>CHK-RS-LOCAL-DEFINED - (Fatal)</b> - All locally defined resource codes must roll up to a CDE defined resource code.	<u>Passed</u>
<b>CHECKGOAL - (Fatal)</b> - All GOAL codes must be valid.	<u>Passed</u>
<b>CHECKFUNCTION - (Fatal)</b> - All FUNCTION codes must be valid.	<u>Passed</u>
<b>CHECKOBJECT - (Fatal)</b> - All OBJECT codes must be valid.	<u>Passed</u>
<b>CHK-FUNDxOBJECT - (Fatal)</b> - All FUND and OBJECT account code combinations must be valid.	<u>Passed</u>
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<b>CHK-FUNDxRESOURCE - (Warning)</b> - All FUND and RESOURCE account code combinations should be valid.	<u>Passed</u>
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<b>CHK-RESOURCExOBJECTB - (Informational)</b> - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.	<u>Passed</u>

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## GENERAL LEDGER CHECKS

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**INTRAFD-INDIRECT-FN - (Warning)** - Transfers of Indirect Costs (Object 7310) must net to zero by function. Passed

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**LOTTERY-CONTRIB - (Warning)** - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). Passed

## **SUPPLEMENTAL CHECKS**

### **EXPORT VALIDATION CHECKS**

**CHK-DEPENDENCY - (Fatal)** - If data has changed that affect other forms, the affected forms must be opened and saved.

**Passed**

**VERSION-CHECK - (Warning)** - All versions are current.

**Passed**

