

AGENDA
MERCED COUNTY BOARD OF EDUCATION
March 20, 2023
REGULAR BOARD MEETING

Merced County Office of Education - 632 West 13th Street, Merced CA 95341 – Board Room
The meeting begins at 3:00 p.m.

[These proceedings may be recorded.]

Merced County Office of Education (MCOE) will be conducting the Merced County Board of Education meeting at the regular time and in-person. The public is welcome to attend the meeting in-person or remotely. To join the meeting via Zoom visit this link: <https://mcoe-org.zoom.us/j/91385570920?pwd=blgxVVE3dHloY25tSUdKQTc0bmZydz09> or by phone at: 1-669-900-6833 Meeting ID: 913 8557 0920 Passcode: 11932264

I. Open

- A. Call to Order at _____ PM by Chairperson _____
- B. Roll Call: Geneva Brett, Chairperson _____
Fred Honoré, Vice Chairperson _____
Dennis Hanks, Member _____
Frank Fagundes, Member _____
Tim Razzari, Member _____
- C. Others Present: _____

II. Flag Salute - Pledge Allegiance to the Flag

III. Presentation

- A. Presentation of Plaques to MCOE Outstanding Classified, Certificated, and Management Employees for the Quarter ending March 2023
1. Classified Employee: Maria Villa & Mai Moua, Educational Services
 2. Classified Employee: Gilbert David Luna, Educational Services
 3. Certificated Employee: Isabel Mendoza, Educational Services
 4. Management Employees: Raymond Birch, Business Services

IV. Consent Agenda: Items listed under Consent Agenda are considered to be routine administrative functions and will be acted on by the Board in one motion and one vote. Any items under the Consent Agenda may be discussed; however, if the item needs further clarification and discussion, it may be removed from the Consent Agenda at the request of the Board or the Superintendent, and considered separately. Information concerning Consent Agenda items will be provided to each Board member for study prior to the meeting. It is understood that the Superintendent recommends approval of all consent items, unless otherwise noted. *(Board Bylaw 9322)*

- A. Minutes of Regular Meeting on February 21, 2023
- B. **Resolution No. 2023-04** Recognizing April 15-21, 2023 as Week of the Young Child

Motioned by _____ Seconded by _____ Vote _____

V. Written Communications

- A. Correspondence Received By Chairperson
- B. Correspondence Received By Board Members
- C. Correspondence Received By Superintendent

VI. Call for Public Comments on Agenda & Non-Agenda Items

During this portion of the agenda, the public is invited to address the Board on any item of interest that is within the Board's jurisdiction (*Education Code 35145.5; Government Code 54954.3*). The Board shall conduct no discussion, deliberation, or action on any item not appearing on the posted agenda, except as authorized by law raised (*Education Code 35145.5, Government Code 54954.2*). Members of the public are limited to five minutes on each topic or agenda item and public participation cannot exceed 20 minutes total for each topic or agenda item (*Government Code 54954.3; Board Bylaw 9322 & 9323*).

VII. Future Agenda Items

VIII. Superintendent's and Board Member's Report (Information/Discussion Only)

- A. Atwater Education Center Presentation by Staff & Students Crystal Sousa
Principal-Merced Scholars Charter School (Grade 4-12)
- B. Universal Prekindergarten (UPK) Planning and Implementation Grant Program Lee Vang
Principal-Merced Scholars Charter School (Grade TK-3)
- C. Board Member's Report (*if any*) Board Members
- D. Superintendent's Report Steve M. Tietjen
 - 1. Report on Our Schools
 - 2. MCSBA Spring Dinner – March 27, 2023 @ Grasslands Elementary School, Los Banos
 - 3. MCSBA Fall Conference – October 13-15, 2023 @ Hyatt Regency Monterey

IX. Business Items for Action

- A. Public Hearing - Transportation Services Plan 2022-23 and 2023-24 Laura Fong
Asst. Supt.-Special Ed.

It is recommended that the Board of Education approve the Transportation Services Plan 2022-23 and 2023-24 as a condition of receiving apportionments under Education Code Section 41850.1, a local educational agency shall develop a plan describing the transportation services it will offer to its pupils, and how it will prioritize planned transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 to 6, inclusive, and pupils who are low income. (Education Code Section 39800.1)

 - 1. Open Public Hearing
 - 2. Close Public Hearing
 - 3. Approve the Transportation Services Plan 2022-23 and 2023-24 as submitted

Motioned by _____ Seconded by _____ Vote _____
- B. Arts, Music, and Instructional Materials Discretionary Block Grant Maria Duran-Barajas
Director-Special Ed.

It is recommended that the Board of Education approve the Arts, Music, and Instructional Materials Discretionary Block Grant 2022 Expenditure Plan as submitted

Motioned by _____ Seconded by _____ Vote _____
- C. Holiday Schedule for 2023-2024 Steve M. Tietjen
County Superintendent

It is recommended that the Board of Education approve the 2023-2024 Holiday Schedule

Motioned by _____ Seconded by _____ Vote _____

D. Two Years Additional Service Credit Resolution [Resolution No. 2023-05]

Janet Riley
Asst. Supt.-Business Svcs.

It is recommended that the Board of Education approve **Resolution No. 2023-05** Providing A Designated Period From June 2, 2023 through September 1, 2023 for Two Years Additional Service Credit for Members Eligible to Retire in All Classifications from the Los Banos Unified School District

Motioned by _____ Seconded by _____ Vote _____

E. Sale or Disposal of Surplus Property [Resolution No. 2023-06]

Janet Riley
Asst. Supt.-Business Svcs.

It is recommended that the Board of Education adopt **Resolution No. 2023-06** Authorizing the sale or disposal of surplus property as submitted (Education Code 1279)

Motioned by _____ Seconded by _____ Vote _____

F. Support of Funding for COE Operated Juvenile Court & Community Schools

Steve M. Tietjen
County Superintendent

It is recommended that the Board of Education adopt **Resolution No. 2023-07** in Support of Funding for County Office of Education Operated Juvenile Court and Community Schools as submitted

Motioned by _____ Seconded by _____ Vote _____

G. 2022-2023 Second Interim Report

Craig Nelson
Director-Business Svcs.

It is recommended that the Board of Education approve the Second Interim Report and the Criteria and Standards Review – Second Interim Report

Motioned by _____ Seconded by _____ Vote _____

The Board will proceed into Closed Session.

X. **Closed Session Pursuant to Education Code 35146 to Hear Appeal of Denial of Interdistrict Attendance Request**

4:15 PM – **Appeal # 2023-01**

XI. **Closed Session to Deliberate Interdistrict Attendance Appeal**

The Board will proceed into Open Session.

XII. **Open Session for the Disposition of Interdistrict Attendance Appeal**

Moved by _____ Seconded by _____ Roll Call Vote:

Brett	_____
Fagundes	_____
Hanks	_____
Honoré	_____
Razzari	_____

XIII. **Adjournment: _____ PM**

Motioned by _____ Seconded by _____ Vote _____

Americans With Disabilities Act Assistance: Auxiliary aids and services include a wide range of services and devices that promote effective communication for individuals with disabilities. If you require such assistance, please notify the Office of the Superintendent at (209) 381-6601 as soon as possible. Every effort will be made to give primary consideration to expressed preferences or provide equally effective means of communications to ensure equal access to the meetings of the Merced County Board of Education.
(Government Code 54954.2) (Board Bylaw 9320 & 9322)

Availability of Documents for Public Inspection: Any disclosable public records related to an open session item on a regular meeting agenda and distributed by the Merced County Office of Education to all or a majority of the members of the Merced County Board of Education less than 72 hours prior to that meeting are available for public inspection in the Superintendent's Office at the Merced County Office of Education, 632 West 13th Street, Merced, CA 95341, during normal business hours. The agenda is made available on our website: www.mcoe.org (Government Code 54957.5) (Board Bylaw 9320 & 9322)

Merced County Board of Education

Consent Agenda



Steve M. Tietjen, Ed.D. | County Superintendent of Schools

MINUTES
MERCED COUNTY BOARD OF EDUCATION
February 21, 2023

REGULAR BOARD MEETING

Merced County Office of Education Board Room
632 W. 13th Street, Merced, CA 95341

I. Opening

- A. Board Chairperson, Geneva Brett, called the regular meeting of the Merced County Board of Education to order at 3:00 PM.
- B. Members present were Geneva Brett, Fred Honoré, Dennis Hanks, Frank Fagundes, and Tim Razzari.
- C. Others present: Emily Tietjen, Maria Duran-Barajas, Cindy Gentry, Mark Dieu, Cristine Vara, May T. Moua, Laura Fong, Janet Riley, Yolanda Campos-Senior Executive Assistant to the Superintendent, Steve M. Tietjen-County Superintendent

II. Flag Salute – Pledge Allegiance to the Flag

III. Consent Agenda: Items listed under Consent Agenda are considered to be routine administrative functions and will be acted on by the Board in one motion and one vote. Any items under the Consent Agenda may be discussed; however, if the item needs further clarification and discussion, it may be removed from the Consent Agenda at the request of the Board or the Superintendent, and considered separately. Information concerning Consent Agenda items will be provided to each Board member for study prior to the meeting. It is understood that the Superintendent recommends approval of all consent items, unless otherwise noted. (*Board Bylaw 9322*)

- A. Minutes of Regular Meeting on January 17, 2023
- B. **Resolution No. 2023-02** Recognizing March 2023 as Arts Education Month
- C. **Resolution No. 2023-03** Honoring Merced County Office of Education (MCOE)
Regional Occupation Program (ROP) 50th Year Anniversary

Frank Fagundes moved and Dennis Hanks seconded the motion to approve the Consent Agenda as submitted with Board member name correction on the minutes. The motion carried with a vote of 5-0.

IV. Written Communications

- A. Correspondence Received By Chairperson: None.
- B. Correspondence Received By Board Members:
 - 1. Form 700 – Statement of Economics Interests
- C. Correspondence Received By Superintendent:
 - 1. Sustainable Programs Serving At-Promise Students – CCS Policy Priorities of 2023

V. Call for Public Comments on Agenda & Non-Agenda Items

The public was invited to address agenda items, submit items within the subject matter jurisdiction of the Board for future consideration, or speak to issues related to the function and operation of the County Board of Education.

No comments were made.

VI. Future Agenda Items

VII. Superintendent's and Board Members' Report (Information/Discussion Only)

- A. Report of Independence Auditor's Report for Fiscal Year Ended June 30, 2022, by EideBailly: Mark Dieu of EideBailly provided the report.
- B. Report on Attendance of the CTA Annual School Board Dinner: Frank Fagundes reported that the dinner was well attended; most districts were represented; the theme was collaboration.
- C. Board Member's Report *(if any)*: None.
- D. Superintendent's Report: Steve Tietjen, County Superintendent reported on the following:
 - 1. MCOE's Annual Report on Our Schools – February 27, 2023
 - 2. Parent Leadership Institute Conference – March 4, 2023
 - 3. MCSBA Spring Dinner – March 27, 2023 @ Grasslands Elementary School, Los Banos
 - 4. MCSBA Fall Conference – October 13-15, 2023 @ Hyatt Regency Monterey

Board Member, Frank Fagundes left the meeting approximately at 3:30pm.

VIII. Business Items for Action

A. Quarterly Uniform Complaint Report

It is recommended that the Board of Education review and approve the Uniform Complaint Report Summary for Quarter Period October 2022 through December 2022

Fred Honoré moved and **Dennis Hanks** seconded a motion to approve the Uniform Complaint Report Summary for Quarter Period October 2022 through December 2022. The motion carried with a vote of 4-0 *(Fagundes absent)*.

B. Federal Addendum Annual Update

It is recommended that the Board of Education approve the Local Control and Accountability Plan (LCAP) Every Student Succeeds Act (ESSA) Federal Addendum Annual Update as presented

Tim Razzari moved and **Dennis Hanks** seconded a motion to approve the Local Control and Accountability Plan (LCAP) Every Student Succeeds Act (ESSA) Federal Addendum Annual Update as presented. The motion carried with a vote of 4-0 *(Fagundes absent)*.

C. 2023 Ballot for CSBA Delegate Assembly

It is recommended that the Board of Education authorize cast ballot for the 2023 Ballot for CSBA Delegate Assembly for Subregion 8-D (Merced County)

No action was taken.

IX. Adjournment

Dennis Hanks moved and **Fred Honoré** seconded the motion to adjourn the regular meeting of the Merced County Board of Education at 3:42 PM. The motion carried with a vote of 4-0 *(Fagundes absent)*.

Respectfully submitted,

Steve M. Tietjen, Ed.D.
County Superintendent of Schools
Secretary to the Board of Education

SMT/yc

Merced County Board of Education

Geneva Brett, Chairperson
Fred Honoré, Vice Chairperson
Dennis Hanks, Member
Frank Fagundes, Member
Tim Razzari, Member



Resolution No. 2023-04

RELATIVE TO WEEK OF THE YOUNG CHILD

- Whereas,** the public must be more aware of the needs of young children, birth to age eight, and their families in a rapidly changing world; and,
- Whereas,** parents, teachers, and others who work with and care for young children must be recognized for their contribution to the good of our society; and,
- Whereas,** all people in a civilized society share the responsibility for the education and protection of young children; and,
- Whereas,** young children and their families care that the development and educational services are available, affordable, and of the highest quality; and,
- Whereas,** public policy should clearly reflect the well-being of young children as among the state's highest priorities; and,
- Whereas,** in our pluralistic society, public and private agencies and institutions must form productive partnerships and offer rich and varied opportunities for the education of young children, parents, and teachers; and,
- Whereas,** education aims to enhance the children's individual qualities, build their self-respect and foster a sense of responsibility for themselves and their community; and,
- Whereas,** young children are intrinsically motivated to learn and need safe environments that are responsive to their developmental needs to become capable citizens of the world; and,
- Whereas,** each generation of young children renews the society with their sense of wonder, energy, eagerness and vision; and,
- Whereas,** in the faces of California children, we see the reflection of many cultures and many people who live harmoniously in our state; and,
- Whereas,** it is society's responsibility to provide laws and regulations that enhance the quality of life for young children; and,
- Whereas,** young children represent the reality of today and the hopes and dreams of tomorrow.

Now, Therefore, Be It Resolved, that the *WEEK OF THE YOUNG CHILD* will be proclaimed April 15-21, 2023, "Bring Communities Together for Children." Join our community in support of this worthwhile effort and see this dream come true every year for our children.

Adopted this 20th day of March year of 2023 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Steve M. Tietjen, Ed.D., Secretary to the Board
Merced County Superintendent of Schools

Merced County Board of Education

Superintendent's and Board Members Report



Steve M. Tietjen, Ed.D. | County Superintendent of Schools

Atwater Education Center

Vision: Create a safe and equitable learning environment for ALL children.

Programs

Valley Community School: **140**

Merced Scholars Charter School 4th-12th: **260**

Comeback Charter: **5**

Total campus enrollment: **405 students**



MTSS campus: A **multi-tiered system of support** or **MTSS** is a framework with a tiered infrastructure that uses data to help match academic and social-emotional behavior assessment and instructional resources to each student's needs. Every student has the same opportunities in terms of academics, social emotional services, enrichments, etc.

Universal Prekindergarten Planning and Implementation Grant Program – Planning Template

A Resource for Local Educational Agencies
Released – February 2023

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Universal Prekindergarten in California

Decades of research demonstrate that an early and strong foundation for learning matters. Children who have effective learning opportunities before kindergarten have an advantage in school and in life over children who do not, especially children with adverse childhood experiences. Children who attend quality preschool programs are more prepared for school in terms of their early literacy, language, and math skills, their executive function, and social emotional development. In some cases, preschool participants are less likely to be identified for special education services or to be held back in elementary school than children who do not attend developmentally-informed preschool programs that include strong educational components.

California is poised to realize Universal PreKindergarten (UPK) for all four-year-old children, and to expand services for three-year-old children through bold leadership and the unprecedented investments in the Budget Act of 2021, including universal transitional kindergarten (UTK) and expansion of the California State Preschool Program (CSPP).

The tumult of the COVID-19 pandemic accelerated a call to action to ensure a strong educational foundation for all children, emphasizing the critical role of our education system in supporting children and families' needs and how local flexibility fuels community capacity to meet their needs. California's leaders responded with historic investments in family support, child development and care, and education. Yet, as the Master Plan for Early Learning and Care highlights, realizing the promise of early childhood investments will require all partners—across early learning and care, early education, elementary education, and expanded learning and extended care communities—to work together to create a stronger system designed to meet the needs of the whole child.

The California Universal Prekindergarten Planning and Implementation Grant Program – Overview

California seeks to set children on a trajectory of lifelong success by investing in early and equitable learning experiences, including infant and toddler supports, such as family leave and access to infant and toddler care, universal preschool for all four-year-old children, and enhanced educational experiences across an aligned preschool to third grade system.

The 2022–23 State Budget package allocated additional funding for the UPK Planning and Implementation Grant Program as a state early learning initiative with the goal of expanding access to prekindergarten programs at local educational agencies (LEAs). This grant program provides \$300 million for the California Department of Education (CDE) to allocate directly to LEAs based on a statutory formula to support planning and implementation costs associated with expanding Prekindergarten (Pre-K) options, such as universally-available transitional kindergarten (TK), CSPP, and Head Start for eligible students, and other local and community-based partnerships. It is important for LEAs to include partners such as CSPP, Head Start, and other early learning and care providers in the co-creation of the local plan. Engaging all partners in the community will enhance resources for families and children and fully utilize and coordinate available resources, including facilities, staff, and funding.

Under the provisions of California Education Code (EC) Section 8281.5, grant funds are allocated to school districts and charter schools with Kindergarten (K) enrollment in specific years, according to a specified formula. In addition, funds are allocated to county offices of education (COEs) to support countywide planning and capacity building around UPK.

Grant funds may be used for costs associated with creating or expanding CSPP or TK programs, or to establish or strengthen partnerships with other providers of Pre-K education within the LEA, including Head Start programs, to ensure that high-quality options for Pre-K education are available for children four years of age. Allowable costs shall include, but are not necessarily limited to, classroom operating costs, planning costs, hiring and recruitment costs, staff training and professional development, classroom materials, and supplies.

Under current law, as a condition of grant apportionment, if the LEA did not develop the 2021–22 UPK Plan required pursuant to EC 8281.5(c)(3)(B), the LEA must develop a 2022–23 UPK Plan for consideration by the governing board or body at a public meeting on or before March 30, 2023. This plan must articulate how all children in the attendance area of the LEA will have access to full-day learning programs the year before K that meet the needs of parents, including through partnerships with the LEA’s expanded learning offerings, the After School Education and Safety (ASES) Program, CSPP, Head Start programs, and other community-based early learning and care programs (EC Section 8281.5).

As a condition of apportionment, all LEAs must provide data to the CDE through the UPK Program Report, ensure expenditures are consistent with their local plan and offer TK to all eligible pupils interested in TK within their attendance area by the 2025–26 school year. LEAs must commit to planning with their county’s local planning council (LPC), local tribes, CSPP, and Head Start program providers in their region. The CDE must encumber funds by June 30, 2026. LEAs will have until June 30, 2026, to use the funds.

LEAs are strongly encouraged to share their UPK Plan with their COE before submitting data to the CDE through the UPK Program Report.

The intent of the Expanded Learning Opportunities Program (ELO-P) is that all LEAs offer to at least all unduplicated students and provide to at least 50 percent of enrolled unduplicated students in classroom-based instructional programs in TK and grades one to six, inclusive, access to comprehensive afterschool and intersessional expanded learning opportunities. The ELO-P requires LEAs to offer in-person before or after-school expanded learning opportunities that, when added to the core instructional day, are no fewer than nine hours of combined instructional time and expanded learning opportunities per instructional day (EC Section 46120).

Beginning in 2023–24, as a condition of apportionment, LEAs with an unduplicated pupil percentage (UPP) at or above 75 percent shall offer to all students in classroom-based instructional programs in K and grades one to six, inclusive, access to ELO-Ps, and shall provide access to any student whose parent or guardian requests their placement in a program. LEAs with an UPP below 75 percent must offer at least all unduplicated students in classroom-based instructional programs in TK–6, inclusive, access to the ELO-P, and shall provide access to any unduplicated student whose parent or guardian requests their placement in a program. LEAs receiving ELO-P funding must meet all TK–6 requirements, which include, but are not limited to, offering a minimum of a nine-hour day for students TK–6 during the school year, providing pupil access, and offering 30 non-school days of programming, such as during summer and intersession periods.

Summer and intersession programming are also offered through many other early learning programs such as CSPP, Head Start, and early learning and care providers. Sharing costs, staff, and resources can support implementation of TK that provides for full-day supports while also meeting parental needs and supporting parental choice of program and setting type. LEAs should consider how these services will be offered as part of their UPK Plan. For key definitions related to UPK in California, see Appendix I.

Planning Template Purpose

The UPK Program Template has been created to: (1) offer planning and implementation questions for LEA consideration in developing a UPK Program that meet community and family needs, and (2) outline the data that will be required for submission to the CDE to meet the requirements of EC Section 8281.5.

This template includes required planning and implementation questions. Collectively, the required questions form a set of core questions the CDE believes are critical to supporting the development of a comprehensive, responsive, and community-centered UPK Program.

- **Recommended Questions:** LEAs are highly encouraged to incorporate answers to these questions in their UPK Plans for implementation. Responses to these questions are not required for submission to the CDE but do support more holistic planning and implementation that meets the intent of these funds.

- **Required questions:** LEAs will be required to answer the required data questions outlined in this template in the UPK Program Report that will be issued by the CDE. If the LEA did not develop the 2021–22 UPK Plan required pursuant to EC 8281.5(c)(3)(B), the LEA must develop a 2022–23 UPK Plan for consideration by the governing board or body at a public meeting on or before March 30, 2023.

The CDE will be collecting information on the answers to the required questions after March 30, 2023, through the UPK Program Report. This will allow the CDE to learn about how LEAs are implementing UPK, and to identify what additional support may be needed to help LEAs as they implement their UPK Program.

The questions required for submission to the CDE should be answered based on what the LEA has implemented in the 2022–23 school year. However, the CDE encourages LEAs to look beyond the first years of implementation and lay the foundation for the full implementation period. The CDE also encourages LEAs to look to their Local Control and Accountability Plans (LCAPs) to identify where their LCAPs already include relevant opportunities for alignment, and to consider the results of the UPK planning and implementation efforts as it pertains to future updates to their LCAPs.

The UPK Template is organized as follows:

1. Self-Certification
2. Projected Enrollment and Needs Assessment
3. Focus Area Planning & Implementation
 - a. Vision and Coherence
 - b. Community Engagement and Partnerships
 - c. Workforce Recruitment and Professional Learning
 - d. Curriculum, Instruction, and Assessment
 - e. LEA Facilities, Services, and Operations
4. Technical Assistance Questions

Accompanying Guidance

To help introduce LEA leaders to early education concepts, agencies, and structures, the CDE has released an accompanying Guidance Document, that includes information on the following:

1. Local LEA indirect service agencies and partners (for example, childcare local planning council [LPC], Resource and Referral program [R&R], Alternative Payment Program [APP]);
2. Allowable ways to layer funding sources and programs to achieve full-day programming for four-year-old children;
3. Requirements for TK and early education facilities;
4. UPK workforce requirements for CSPP and TK educators, including the Early Learning Career Lattice, Commission on Teacher Credentialing (CTC) Child Development Teacher Permit information, information on the Multiple Subject Teaching Credential requirements, and TK educator professional learning;
5. Other available resources for UPK Implementation:
 - a. Workforce development grants and funds that can be accessed to help candidates obtain early education and TK qualifications (for example, federal stimulus funds, Educator Effectiveness Block Grant, and others);
 - b. Funding sources that can be utilized for facilities;
 - c. Funding sources that can be utilized for extended learning and care;
6. Research on the importance of participating in quality early education and research demonstrating the long-term impact on attendance, behavior, graduation rates, and academic and career success; and
7. Other resources aligned with the questions presented in the UPK Template.

Additionally, the CDE will work with partners to ensure the release of additional information and technical assistance in the form of guidance, resources, tools, and regularly scheduled webinars.

Directions, Timeline, and Suggested Planning & Implementation Process

The CDE will disseminate the UPK Program Report to collect responses to the required questions in this template. If the LEA did not develop the 2021–22 UPK Plan required pursuant to EC Section 8281.5(c)(3)(B), the LEA must develop a 2022–23 UPK plan for consideration by the governing board or body at a public meeting on or before March 30, 2023. LEAs are encouraged to use this template to fulfill the EC Section 8281.5 requirement to create a UPK Plan that articulates how the LEA has facilitated access to full-day learning for all children the year before kindergarten, including their partnerships with CSPP, Head Start, other preschool partners, and extended learning and care partners.

The CDE recommends the following process and timeline for LEAs that did not develop a 2021–22 UPK Plan:

1. LEAs convene a planning team, including staff from the early learning department and Head Start (if these exist), curriculum and instruction, student programs, workforce and human resources (HR), business services, special education, multilingual education, expanded and after-school learning, and facilities.
2. The CDE, along with partners, has released guidance, resources, and additional information to support LEAs in the development of their UPK plan. LEAs should review this guidance as part of their planning process, and COEs should use the guidance to inform the support they offer to LEAs.
3. COEs should communicate with the LEAs in their county about the types of information, resources, and technical assistance the COE has offered to support the UPK planning process.
4. LEAs conduct outreach and engagement activities with local R&Rs, LPCs, local tribes, and existing extended learning and care providers including early learning and childcare providers operating within the LEA's enrollment attendance boundary.
5. LEAs convene a public engagement process to gather input and perspectives to inform the plan. This engagement process should include parents, early learning communities (including CSPP, Head Start, and the Head Start Policy Council), and expanded learning communities (ASES Program). To ensure meaningful engagement, the CDE recommends LEAs complete this by January 1, 2023.
6. If the LEA wants technical assistance from their COE, the CDE recommends LEAs submit a draft of the UPK Plan to their COE for review by February 15, 2023.
7. Planning teams meet with the COE to discuss the LEA's draft, including local constituency input, by March 1, 2023.
8. Planning teams present a draft plan to the school board by March 30, 2023.
9. The plan shall demonstrate how families have access to full-day learning programs the year before kindergarten that meet the needs of parents, including through partnerships with the LEA's expanded learning offerings, the ASES Program, CSPP, Head Start programs, and other community-based early learning and care programs.

LEAs shall respond to the CDE's subsequent requests for information after March 30, 2023.

Key Considerations

Transitional Kindergarten Implementation Timeline

As a condition of receipt of grant apportionment, LEAs must implement universally available TK for all four-year-old children by 2025–26 (EC Section 48000[c][1]). LEAs are encouraged to consider how this implementation timeline will impact elements of their UPK Program, including whether implementing UTK on a fast timeline will allow the LEA to reach economies of scale with regard to the number of classrooms and TK teachers needed. The table below illustrates the UTK implementation timeline, including eligibility and ratios.

Table: Transitional Kindergarten Eligibility, Ratio, and Class Size Requirements by Fiscal Year

Type of Requirement	2022–23	2023–24	2024–25	2025–26
Eligibility	Turn five between September 2 and February 2; at district	Turn five between September 2 and April 2; at district	Turn five between September 2 and June 2; at district	Turn four by September 1

Type of Requirement	2022–23	2023–24	2024–25	2025–26
	discretion, turn five between February 3 and the end of the school year***	discretion, turn five between April 3 and the end of the school year***	discretion, turn five between June 3 and the end of the school year***	
Ratios	1:12	1:10**	1:10**	1:10**
Class Size	24	24	24	24

* average class size across the school site

** Subject to future legislative appropriation

*** Pursuant to EC Section 37200 the end of the school year is June 30th

Supporting a Preschool through Third Grade Continuum

The Preschool through Third Grade (P-3) Alignment Initiative is rooted in research that suggests the gaps in children’s opportunities and learning outcomes demand system-level reform at the state, county, district, school, and community level. Through this work, the CDE hopes to disrupt inequities, address bias, and promote equitable opportunities for California’s early learners. UPK implementation presents a critical opportunity to strengthen P-3 alignment, as a means of sustaining and accelerating the improved child outcomes associated with high-quality, early learning experiences.

To ensure the LEA’s implementation is aligned with the vision of a P-3 continuum, the LEA team for UPK Program implementation should include staff from the early education department (if there is one), curriculum and instruction, student programs, workforce, HR, business services, special education, multilingual education, expanded learning and after-school, and facilities. Furthermore, to create a strong UPK system that meets families’ needs, the voices and choices of parents should be centered. Furthermore, LEAs should conduct continued outreach to the early learning and care providers that operate within the ZIP codes that the LEA serves to include them in informing the implementation of the LEA’s UPK Program.

For LEAs that did not previously create a 2021–22 UPK Plan, as a best practice, the CDE recommends LEAs convene a public engagement process to gather input and perspectives to inform the plan by January 1, 2023. This engagement process should include parents, early education communities (including CSPP and Head Start), expanded learning communities (including the ASES Program), and early learning and care (including center- and home-based childcare) in order to gather information from impacted communities to inform the development of this plan.

Full-Day, Extended Learning and Care

State law does not require LEAs to operate a TK program that offers full-day early learning to all children the year before kindergarten; however, LEAs must articulate how they plan to offer full-day, early learning programming to all students, and how they are partnering or plan to partner with other programs, such as those listed in the statute, to ensure that every child has access to extended learning and care that, combined, equates to a full-day of programming that meets the community’s needs.

Additionally, starting in the 2022–23 school year, LEAs receiving ELO-P funding must offer nine hours of combined instructional time and expanded learning opportunities per instructional day to at least all unduplicated children enrolled in TK and at least 30 intersession days; however, LEAs are not required to exclusively use ELO-P funding to meet the requirement. LEAs can also partner with Head Start, CSPP, ASES, or other community-based childcare programs to fund and provide the additional extended learning and care hours needed to reach nine hours. (EC Section 46120). This would allow the LEA to use ELO-P funds to provide additional service hours or services for additional children.

Creating Joint or Aligned Plans

(LEAs that did not previously create a 2021–22 UPK plan)

LEAs are permitted to partner in creating a joint UPK Plan, however, each LEA must submit their UPK Plan individually through the UPK Program Report. Small and rural LEAs serving similar communities, especially those with low TK or K average daily attendance (ADA), are strongly encouraged to consider creating a joint UPK Plan which includes non-district learning programs serving four-year-old children. LEAs are also encouraged to consider partnering with other nearby LEAs to create a joint UPK Plan or with their COE to create a single, countywide plan. These joint plans should be developed in conjunction with CSPP, Head Start, other preschool programs, and early learning and care providers.

UPK Planning Template

Recommended Planning Questions: The CDE recommends LEAs prioritize these questions as part of their UPK Plan in addition to required questions below.

Required Questions: The CDE will be requiring this information be submitted via the UPK Program Report in Fall 2023. For those LEAs that did not previously create a plan by June 30, 2022, plans must be presented to the governing board for consideration by March 30, 2023.

Self-Certification

In the data collection survey submitted to the CDE, LEAs must self-certify they are implementing a plan for how all children in the attendance area of the LEA will have access to full-day learning programs the year before K that meet the needs of parents, including through partnerships with the LEA's expanding learning offerings, ASES, CSPP, Head Start programs, and other community-based early learning and care programs.

For those LEAs that did not previously create a plan by June 30, 2022, plans must be presented to the governing board for consideration by March 30, 2023.

1. Please complete the following table:

LEA Name	Contact Name and Title of the Individual Self-Certifying the Statement Above	Email	Phone
Merced County Office of Education	Lee Vang Mark Pintor	levang@mcoe.org	209-381-4561

2. Did the LEA develop a joint UPK implementation plan with multiple LEAs (for example, multiple small and rural LEAs serving similar communities or countywide plans developed with support of the COE for all LEAs in the county)?

No

3. If the LEA answered Yes to Question 2, what other LEAs are part of this joint plan?

Enrollment and Needs Assessment Recommended Planning Questions

1. What do existing data sources indicate about parental needs and preferences related to early learning and care programs for three- and four-year-old children in the LEA's attendance area? (LEAs are encouraged to work with local early learning and care partners such as CSPP, Head Start programs, LPCs, R&Rs, and APPs, and utilize data sources such as LPC Needs Assessment data, Head Start Needs Assessments, and so on.)
2. Using the projected TK enrollment for the LEA provided by the CDE, make modifications to the LEA's TK student estimates and make cumulative facilities and staffing estimates needed each year from school year 2022–23 to 2025–26. Complete the following tables.

Table: Student Enrollment

Type of Student	2021–22 (TK-eligible children turn five between September 2 and December 2, inclusive)	2022–23 (Current) (TK-eligible children turn five between September 2 and February 2, inclusive)	2023–24 (TK-eligible children turn five between September 2 and April 2, inclusive) ⁴	2024–25 (TK-eligible children turn five between September 2 and June 2, inclusive)	2025–26 (TK-eligible children turn four by September 1)
TK Students	0	11	0	0	0
CSPP (if applicable)					

Table: Facilities Estimates (Cumulative)

Type of Facility	2021–22	2022–23 (Current)	2023–24	2024–25	2025–26
TK Classrooms	0	3	3	3	3
CSPP Classrooms					
Head Start or Other Early Learning and Care Classrooms					

Table: Staffing Estimates (Cumulative)

Type of Staff Needed	2021–22	2022–23 (Current)	2023–24	2024–25	2025–26
Ratios	N/A	1:12	1:10**	1:10**	1:10**
Class Size	24*	24*	24*	24*	24*

Type of Staff Needed	2021-22	2022-23 (Current)	2023-24	2024-25	2025-26
TK Credentialed Teacher	0	3	3	3	3
TK Teacher's Assistants	0	3	3	3	3
CSPP (if applicable)					
Other CSPP Classroom Staff (if applicable)					
Early Education District-level staffing (if applicable)					

*average class size across the school site

**subject to future legislative appropriation; if no funds are appropriated to reduce ratios to 1:10, the teacher to child ratio shall remain 1:12

- As part of the ELO-P requirements, EC Section 8281.5 requires LEAs to offer or partner in offering in-person, before school or after-school expanded learning opportunities that, when added to daily instructional minutes, are no fewer than nine hours of combined instructional time and expanded learning opportunities per instructional day, including through partnerships with the LEA's expanding learning offerings, ASES, CSPP, Head Start programs, and other community-based early learning and care programs.

Consider your estimated number of TK students. Estimate the number of TK students that will utilize extended learning and care services in addition to the TK instructional minutes in the table below.

Table: Number of Transitional Kindergarten Students Utilizing Extended Learning and Care

2021-22	2022-23 (Current)	2023-24	2024-25	2025-26
0	0	11	11	11

Working with local early learning and care and expanded learning partners, estimate the number of slots available for TK students in the following programs, to provide extended learning care beyond the TK school day:

Table: Number of Slots Available for Transitional Kindergarten Students for Extended Learning and Care

Slot Type	2021-22	2022-23 (Current)	2023-24	2024-25	2025-26
CSPP	0	0	0	0	0
Head Start	0	0	0	0	0

Slot Type	2021-22	2022-23 (Current)	2023-24	2024-25	2025-26
ASES Program/ELO-P	0	0	0	0	0

Required Questions

There are no required questions in this section.

Focus Area A: Vision and Coherence

In order to provide equity of access for all students and their families, it is vital for the LEA, in partnership with early learning and care programs, to develop a coherent educational system that begins with UPK, includes access to TK and other options for all four-year-old children, and provides nine hours of programming per day through a combination of instructional time and extended learning and care opportunities for those families who choose this option.

In planning for UPK, consider how the LEA's administrative structure will support school leadership in building connections between them and expanded learning programs as well as early learning and care programs (e.g. CSPP, Head Start, other subsidized or privately administered preschool and child care programs) to provide UPK programming and before school and after-school, intersession, and summer learning and care.

Recommended Planning Questions

The CDE recommends LEAs prioritize these questions as part of their UPK Plan in addition to required questions.

1. In addition to TK, what service delivery models will be integrated to offer UPK programming, including the nine hours of total extended learning and care programming around the TK instructional time for families that opt in? In developing this component of the plan, LEAs should include partners such as CSPP, Head Start, and other early learning and care providers to ensure local services and funding are maximized and coordinated in response to parental needs and choice.

The service delivery model will be delivered in a full day TK and Kindergartener combination classes at the LEA site. We plan to offer Assets, which is an after school program for our TK in the new school year.

2. Describe the planned administrative structure that will support and monitor the UPK program and facilitate connections with the ELO-P as well as non-LEA-administered early learning and care programs that will support the extended learning components of UPK.

Providing full day TK instruction in Hmong/English and Spanish/ English. Also, provide after school enrichment program such as Assets for our TK students.

3. Identify how UPK leadership will be integrated in the decision-making process at the executive or cabinet level.

This is something we are currently working on or will be working on since we are a new program this year. The leadership team with student program will be included in the decision making and planning process.

4. Describe how the LEA has ensured the inclusion of students with disabilities in UPK classrooms, including which staff and any outside supports will be involved in the process.

We are a brand new program this year and does not have everything in place to service our TK students with disabilities, but we have an SST Team and SPED team to support with what is the best support for our UPK students with disabilities.

5. Describe how the LEA plans to support sites in building connections between them and ELO-P, as well as early learning and care partners.

We plan to network with Early Education Program to build that connections and early learning and care partners for the future.

Required Questions

CDE will be requiring this information be completed after the plan is presented to the governing board.

1. What is the LEA's vision for UPK?

Our vision is to double our TK enrollment for the years to come. We plan to provide more professional development for our TK teachers and providing more classroom materials, teacher resources, age appropriate classroom learning environment, an offer an after school program.

2. Who is the individual (at the LEA) who is responsible for key functions pertaining to implementing UPK?

- a. First and last name: Lee Vang
- b. Title: Principal
- c. Email: levang@mcoe.org
- d. Phone Number: 209-381-4561

3. Has the LEA integrated UPK into the LCAP? [select one]

Not yet but we plan to

4. Does your LEA offer TK at all elementary schools in the district?

Yes, all sites

i. If no, at how many elementary schools is TK offered in 2022–23? [open response]

We only have TK in our Non-Classroom Based and Hmong/Spanish Dual Language Immersion Program.

ii. If no, at how many elementary schools will TK be offered in 2023–24? [open response]

It will be the same two programs for the school year of 2023-2024.

5. How many of the following types of early learning classes does your LEA currently offer? Please complete the table below, also indicating how many of these classes are fully inclusive of children with disabilities, providing access to the least restrictive environment for learning.

Type of class	Number of classrooms	Percentage of these classes that are fully inclusive of students with disabilities
TK standalone classes	0	1. 0–20% 2. 21–40% 3. 41–60% 4. 61–80% 5. 81–100%
TK-kindergarten combination classes	3	1. 0–20% 2. 21–40% 3. 41–60% 4. 61–80% 5. 81–100%
CSPP and TK combination classes (CSPP funding and ADA funding)	0	1. 0–20% 2. 21–40% 3. 41–60% 4. 61–80% 5. 81–100%
Locally-funded preschool and TK combination classes	0	1. 0–20% 2. 21–40% 3. 41–60% 4. 61–80%

Type of class	Number of classrooms	Percentage of these classes that are fully inclusive of students with disabilities
		5. 81–100%
CSPP standalone classes	0	1. 0–20% 2. 21–40% 3. 41–60% 4. 61–80% 5. 81–100%
Head Start standalone classes	0	1. 0–20% 2. 21–40% 3. 41–60% 4. 61–80% 5. 81–100%
Other early learning classes (Please describe)	0	1. 0–20% 2. 21–40% 3. 41–60% 4. 61–80% 5. 81–100%

2. Has the LEA implemented full-day TK (more than four hours), part-day TK (less than four hours), or both? [select one]

Full Day TK

3. Describe how the LEA changed its TK and other early learning programming from 2021–22 to 2022–23, if at all.

4. Did the LEA operate a CSPP?

No - the LEA has no plans to begin or expand a CSPP contract in future years

- i. If yes, did the LEA apply to expand a CSPP contract?

- ii. If no, does the LEA plan to contract with CSPP in future years?

No

5. If the LEA answered yes in question four, what age of children does the LEA plan to serve through a CSPP contract? [select all that apply]

6. Please indicate if the LEA expanded access to early TK, or plans to expand access to early TK, for children whose fifth birthday occurred after the enrollment date for the year of implementation (see implementation timeline above).

- a. Expanded access 2022–23 (birthdays February 2 and after) [select one]

No

- b. Planning for expanded access 2023–24 (birthdays April 3 or after) [select one]

No

c. Planning for expanded access 2024–25 (birthdays June 3 or after) [select one]

No

Focus Area B: Community Engagement and Partnerships

To successfully implement UPK and create a P–3 continuum, LEAs will need to cultivate relationships and collaborate with both internal and external partners.

Recommended Planning Questions

The CDE recommends LEAs prioritize these questions as part of their UPK Plan in addition to required questions.

1. What actions has the LEA taken to partner with local R&Rs; LPCs; and existing early education, child care, and expanded learning providers within the LEA's attendance boundary to support parents to access services across LEA-administered and non-LEA-administered programs for extended learning and care and other supports? [open response]

Our Hmong and Spanish Family Liaisons are networking with Early Education Department Advisor to expand parent support and access services for our future TK students and parents who will be enrolling in our Dual Language Immersion and Non-Classroom Based programs.

2. How has the LEA created or expanded partnerships with early learning and care providers serving children with disabilities (including how the LEA planned to collaborate with their SELPA to enroll more children with disabilities in inclusive UPK opportunities)? [open response]

We have our SPED Team which consist of a school psychologist, counselor, special education teacher, school administrators, general education teachers, and TABS program to help provide services for our TK students with disabilities.

3. Develop program schedules that have met the requirements of ELO-P for UPK, including the use of ELO-P funds or other fund sources; how they have been combined with the instructional day to offer a minimum of nine hours per day of programming (instructional day plus ELO-P or other supports); and how they offered a minimum nine-hour summer or intersession day. [open response]

TK is full day

Required Questions

CDE will be requiring this information be completed and submitted to the CDE after the plan is presented to the governing board.

1. How has the LEA's UPK Plan prioritized parental needs for UPK options? What has the LEA done to learn about family preferences for availability of care, cost, and curriculum?

We are a brand new program this year and our TK classes are full day and we are currently using state adopted curriculum and TK supplemental materials. In addition, family liaisons and school staff will learn more about family preferences as we continue with our planning for the school year.

2. How has the LEA engaged extended learning and care partners in the development of the LEA's UPK Plan?

We have not implement this to our UPK plan this year. We will be offering Assets, an after school program, for our TK students in the new school year.

3. Identify which of the following opportunities the LEA implemented to obtain public input on the UPK Plan. [Select all that apply]

English Learner Advisory Committee (ELAC)

LCAP educational partners input sessions

Collaboration with parent engagement centers (for example, Parent Training and Information Center [PTIC], Community Parent Resource Center [CPRC], Family Empowerment Centers [FEC])

Hosting meet and greets with the early learning and care community

4. When soliciting public input, which languages other than English were used to communicate? [select all that apply]

Hmong

5. Select which programs the LEA plans to combine with the TK instructional day to offer a minimum of nine hours per day of programming (instructional day plus programming) for children whose families opt in for extended learning and care. [select all that apply]

Expanded learning programs on an LEA site (ASES, 21st Century Community Learning Centers [21st CCLC], ELO-P)

Focus Area C: Workforce Recruitment and Professional Learning

Based on the projected enrollment and needs described in Focus Area A, LEAs should create a plan to recruit, train, and support the new TK, preschool, early learning and care, and expanded learning staff needed to support full-day early education options for all children the year before kindergarten.

(Note: All LEAs will need to plan for workforce development considerations as part of this planning work.)

EC Section 48000(g)(4) specifies that credentialed teachers who are first assigned to a TK classroom after July 1, 2015, have, by August 1, 2023, one of the following:

- a. At least 24 units in early childhood education, or childhood development, or both.
- b. As determined by the LEA employing the teacher, professional experience in a classroom setting with preschool age children that is comparable to the 24 units of education described in subparagraph (a).
- c. A Child Development Teacher Permit or the Emergency Specialist Teaching Permit in Early Childhood Education, also known as the Emergency Transitional Kindergarten Permit issued by the Commission on Teacher Credentialing (CTC)

****Additional credential options include:**

- PK-3 Early Childhood Education Specialist Credential (issued by the CTC once available in 2023)

EC Section 8295 specifies that teachers in CSPP shall either possess a permit issued by the CTC authorizing service in the care, development, and instruction of children in a child care and development program; or meet the following criteria:

- a. Possess a current credential issued by the CTC authorizing teaching service in elementary school or a single subject credential in home economics; and
- b. Possess twelve units in early childhood education or child development, or both, or two years' experience in early childhood education or a child care and development program.

Recommended Planning Questions

The CDE recommends LEAs prioritize these questions as part of their UPK Plan in addition to required questions.

1. How has the LEA recruited the educators needed to implement its UPK Plan (including CSPP teachers, assistant teachers, TK teachers, and TK teachers' instructional aides and assistants)? [open response]
TK teachers are fully credential and have at least 24 units in early childhood education.
2. How has the LEA partnered with CSPP (LEA School CSPPs & Non-LEA CSPPs), Head Start, and other early learning and care providers to offer joint professional learning opportunities? [open response]
Hmong and Spanish Liaison network with Early Education Department to offer more professional learning opportunities.
3. How has the LEA facilitated the development of a district early education leadership team (across grade levels and departments) and promoted site-based horizontal and vertical articulation (P-3) teams to support student transitions, share strategies, and collaboratively monitor student progress? [open response]
It is our first year with a brand new program and we are still looking for ways of how to structure our district's early education team and what is best practice model.
4. How has the LEA determined the professional development needs of their staff? [open response]
Staff will attend webinar, in district training, early education courses.

Required Questions

LEAs should develop a strategy for providing professional learning for educators across the P-3 continuum. Consider which staff will receive professional learning in which topics, and through which modalities.

LEAs are required to give additional details about the frequency, modality, and audience for the professional development opportunities chosen below in questions 1 and 2 in the UPK Program Report.

1. What were the priority areas for professional development opportunities for TK staff this year? Select up to three main content focus areas of professional learning opportunities covered, the modality and frequency, and the audience that attended, including if the audience consisted of multiple grade levels (joint professional development) or across different preschool program settings.

Professional Learning Opportunities for TK staff (choose up to 3)	Modality and Frequency (Select all that apply)	Audience (Select all that apply)
Effective adult-child interactions	<p>In-Classroom Coaching (one or two times)</p> <p>In-Classroom Coaching (monthly or more frequently)</p> <p><input checked="" type="checkbox"/> One or multi-day workshop – Off-site</p> <p><input checked="" type="checkbox"/> One or multi-day LEA onsite professional development (for example, Annually)</p> <p>Ongoing LEA - onsite professional development (for example, Monthly)</p> <p>Online course</p> <p><input checked="" type="checkbox"/> Webinar</p> <p>Other</p>	<p><input checked="" type="checkbox"/> Lead teachers</p> <p><input checked="" type="checkbox"/> Assistant teachers</p> <p>Paraeducators</p> <p><input checked="" type="checkbox"/> Administrators</p> <p>Coaches</p> <p><input checked="" type="checkbox"/> Other support staff</p> <p>Offered Jointly with K, 1, 2, or 3 Grade Levels</p> <p>Offered jointly with CSPP, Head Start, or other preschool program</p> <p>Other</p>
Children’s literacy and language development (aligned with the California Preschool Learning Foundations and the California Preschool Curriculum Frameworks)	<p>In-Classroom Coaching (one or two times)</p> <p>In-Classroom Coaching (monthly or more frequently)</p> <p><input checked="" type="checkbox"/> One or multi-day workshop – Off-site</p> <p>One or multi-day LEA onsite professional development (for example, Annually)</p> <p><input checked="" type="checkbox"/> Ongoing LEA - onsite professional development (for example, Monthly)</p> <p>Online course</p> <p><input checked="" type="checkbox"/> Webinar</p> <p>Other</p>	<p><input checked="" type="checkbox"/> Lead teachers</p> <p><input checked="" type="checkbox"/> Assistant teachers</p> <p>Paraeducators</p> <p><input checked="" type="checkbox"/> Administrators</p> <p>Coaches</p> <p><input checked="" type="checkbox"/> Other support staff</p> <p>Offered Jointly with K, 1, 2, or 3 Grade Levels</p> <p>Offered jointly with CSPP, Head Start, or other preschool program</p> <p>Other</p>
Children’s developing math and science (aligned with the California Preschool Learning Foundations and the California Preschool Curriculum Frameworks)	<p>In-Classroom Coaching (one or two times)</p> <p><input checked="" type="checkbox"/> In-Classroom Coaching (monthly or more frequently)</p> <p><input checked="" type="checkbox"/> One or multi-day workshop – Off-site</p>	<p><input checked="" type="checkbox"/> Lead teachers</p> <p><input checked="" type="checkbox"/> Assistant teachers</p> <p>Paraeducators</p>

Professional Learning Opportunities for TK staff (choose up to 3)	Modality and Frequency (Select all that apply)	Audience (Select all that apply)
	<p>One or multi-day LEA onsite professional development (for example, Annually)</p> <p>Ongoing LEA - onsite professional development (for example, Monthly)</p> <p>Online course</p> <p><input checked="" type="checkbox"/> Webinar</p> <p>Other</p>	<p><input checked="" type="checkbox"/> Administrators</p> <p>Coaches</p> <p><input checked="" type="checkbox"/> Other support staff</p> <p>Offered Jointly with K, 1, 2, or 3 Grade Levels</p> <p>Offered jointly with CSPP, Head Start, or other preschool program</p> <p>Other</p>
Children’s social-emotional development (aligned with the California Preschool Learning Foundations and the California Preschool Curriculum Frameworks)	<p>In-Classroom Coaching (one or two times)</p> <p>In-Classroom Coaching (monthly or more frequently)</p> <p><input checked="" type="checkbox"/> One or multi-day workshop – Off-site</p> <p>One or multi-day LEA onsite professional development (for example, Annually)</p> <p>Ongoing LEA - onsite professional development (for example, Monthly)</p> <p><input checked="" type="checkbox"/> Online course</p> <p><input checked="" type="checkbox"/> Webinar</p> <p>Other</p>	<p><input checked="" type="checkbox"/> Lead teachers</p> <p><input checked="" type="checkbox"/> Assistant teachers</p> <p>Paraeducators</p> <p><input checked="" type="checkbox"/> Administrators</p> <p>Coaches</p> <p><input checked="" type="checkbox"/> Other support staff</p> <p>Offered Jointly with K, 1, 2, or 3 Grade Levels</p> <p>Offered jointly with CSPP, Head Start, or other preschool program</p> <p>Other</p>
Implicit bias and culturally- and linguistically-responsive practice	<p>In-Classroom Coaching (one or two times)</p> <p>In-Classroom Coaching (monthly or more frequently)</p> <p><input checked="" type="checkbox"/> One or multi-day workshop – Off-site</p> <p><input checked="" type="checkbox"/> One or multi-day LEA onsite professional development (for example, Annually)</p> <p>Ongoing LEA - onsite professional development (for example, Monthly)</p> <p>Online course</p> <p><input checked="" type="checkbox"/> Webinar</p> <p>Other</p>	<p><input checked="" type="checkbox"/> Lead teachers</p> <p>Assistant teachers</p> <p>Paraeducators</p> <p><input checked="" type="checkbox"/> Administrators</p> <p>Coaches</p> <p><input checked="" type="checkbox"/> Other support staff</p> <p>Offered Jointly with K, 1, 2, or 3 Grade Levels</p> <p>Offered jointly with CSPP, Head Start, or other preschool program</p> <p>Other</p>
Adverse Childhood Experiences (ACEs) and trauma- and healing-informed practice	<p>In-Classroom Coaching (one or two times)</p> <p>In-Classroom Coaching (monthly or more frequently)</p> <p><input checked="" type="checkbox"/> One or multi-day workshop – Off-site</p> <p><input checked="" type="checkbox"/> One or multi-day LEA onsite professional development (for example, Annually)</p>	<p><input checked="" type="checkbox"/> Lead teachers</p> <p>Assistant teachers</p> <p>Paraeducators</p> <p><input checked="" type="checkbox"/> Administrators</p> <p>Coaches</p>

Professional Learning Opportunities for TK staff (choose up to 3)	Modality and Frequency (Select all that apply)	Audience (Select all that apply)
	<p>Ongoing LEA - onsite professional development (for example, Monthly)</p> <p>Online course</p> <p><input checked="" type="checkbox"/> Webinar</p> <p>Other</p>	<p><input checked="" type="checkbox"/> Other support staff</p> <p>Offered Jointly with K, 1, 2, or 3 Grade Levels</p> <p>Offered jointly with CSPP, Head Start, or other preschool program</p> <p>Other</p>
Curriculum selection and implementation	<p>In-Classroom Coaching (one or two times)</p> <p><input checked="" type="checkbox"/> In-Classroom Coaching (monthly or more frequently)</p> <p>One or multi-day workshop – Off-site</p> <p>One or multi-day LEA onsite professional development (for example, Annually)</p> <p><input checked="" type="checkbox"/> Ongoing LEA - onsite professional development (for example, Monthly)</p> <p>Online course</p> <p><input checked="" type="checkbox"/> Webinar</p> <p>Other</p>	<p><input checked="" type="checkbox"/> Lead teachers</p> <p><input checked="" type="checkbox"/> Assistant teachers</p> <p>Paraeducators</p> <p><input checked="" type="checkbox"/> Administrators</p> <p>Coaches</p> <p><input checked="" type="checkbox"/> Other support staff</p> <p>Offered Jointly with K, 1, 2, or 3 Grade Levels</p> <p>Offered jointly with CSPP, Head Start, or other preschool program</p> <p>Other</p>
Creating developmentally-informed environments	<p>In-Classroom Coaching (one or two times)</p> <p><input checked="" type="checkbox"/> In-Classroom Coaching (monthly or more frequently)</p> <p>One or multi-day workshop – Off-site</p> <p>One or multi-day LEA onsite professional development (for example, Annually)</p> <p><input checked="" type="checkbox"/> Ongoing LEA - onsite professional development (for example, Monthly)</p> <p>Online course</p> <p><input checked="" type="checkbox"/> Webinar</p> <p>Other</p>	<p><input checked="" type="checkbox"/> Lead teachers</p> <p><input checked="" type="checkbox"/> Assistant teachers</p> <p>Paraeducators</p> <p><input checked="" type="checkbox"/> Administrators</p> <p>Coaches</p> <p><input checked="" type="checkbox"/> Other support staff</p> <p>Offered Jointly with K, 1, 2, or 3 Grade Levels</p> <p>Offered jointly with CSPP, Head Start, or other preschool program</p> <p>Other</p>
Administration and use of child assessments to inform instruction	<p><input checked="" type="checkbox"/> In-Classroom Coaching (one or two times)</p> <p><input checked="" type="checkbox"/> In-Classroom Coaching (monthly or more frequently)</p> <p>One or multi-day workshop – Off-site</p> <p>One or multi-day LEA onsite professional development (for example, Annually)</p> <p><input checked="" type="checkbox"/> Ongoing LEA - onsite professional development (for example, Monthly)</p> <p>Online course</p>	<p><input checked="" type="checkbox"/> Lead teachers</p> <p>Assistant teachers</p> <p>Paraeducators</p> <p><input checked="" type="checkbox"/> Administrators</p> <p>Coaches</p> <p><input checked="" type="checkbox"/> Other support staff</p> <p>Offered Jointly with K, 1, 2, or 3 Grade Levels</p>

Professional Learning Opportunities for TK staff (choose up to 3)	Modality and Frequency (Select all that apply)	Audience (Select all that apply)
	Webinar Other	Offered jointly with CSPP, Head Start, or other preschool program Other
Support for multilingual learners, including home language development and strategies for a bilingual classroom	In-Classroom Coaching (one or two times) x In-Classroom Coaching (monthly or more frequently) One or multi-day workshop – Off-site One or multi-day LEA onsite professional development (for example, Annually) x Ongoing LEA - onsite professional development (for example, Monthly) Online course x Webinar Other	x Lead teachers x Assistant teachers Paraeducators x Administrators Coaches x Other support staff Offered Jointly with K, 1, 2, or 3 Grade Levels Offered jointly with CSPP, Head Start, or other preschool program Other
Serving children with disabilities in inclusive settings, including Universal Design for Learning	In-Classroom Coaching (one or two times) x In-Classroom Coaching (monthly or more frequently) One or multi-day workshop – Off-site x One or multi-day LEA onsite professional development (for example, Annually) Ongoing LEA - onsite professional development (for example, Monthly) Online course x Webinar Other	x Lead teachers Assistant teachers Paraeducators x Administrators Coaches x Other support staff Offered Jointly with K, 1, 2, or 3 Grade Levels Offered jointly with CSPP, Head Start, or other preschool program Other
Engaging culturally- and linguistically-diverse families	x In-Classroom Coaching (one or two times) In-Classroom Coaching (monthly or more frequently) One or multi-day workshop – Off-site x One or multi-day LEA onsite professional development (for example, Annually) Ongoing LEA - onsite professional development (for example, Monthly) x Online course Webinar Other	x Lead teachers x Assistant teachers x Paraeducators Administrators Coaches x Other support staff Offered Jointly with K, 1, 2, or 3 Grade Levels Offered jointly with CSPP, Head Start, or other preschool program Other

Professional Learning Opportunities for TK staff (choose up to 3)	Modality and Frequency (Select all that apply)	Audience (Select all that apply)
Early childhood behavioral health (e.g. early childhood mental health consultation)	In-Classroom Coaching (one or two times) In-Classroom Coaching (monthly or more frequently) ^x One or multi-day workshop – Off-site One or multi-day LEA onsite professional development (for example, Annually) ^x Ongoing LEA - onsite professional development (for example, Monthly) Online course ^x Webinar Other	^x Lead teachers Assistant teachers Paraeducators ^x Administrators Coaches ^x Other support staff Offered Jointly with K, 1, 2, or 3 Grade Levels Offered jointly with CSPP, Head Start, or other preschool program Other
Other	In-Classroom Coaching (one or two times) In-Classroom Coaching (monthly or more frequently) One or multi-day workshop – Off-site One or multi-day LEA onsite professional development (for example, Annually) Ongoing LEA - onsite professional development (for example, Monthly) Online course Webinar Other	Lead teachers Assistant teachers Paraeducators Administrators Coaches Other support staff Offered Jointly with K, 1, 2, or 3 Grade Levels Offered jointly with CSPP, Head Start, or other preschool program Other

2. If your LEA has CSPP, what were the priority areas for professional development opportunities for CSPP staff this year? Select up to three (3) main content focus areas of professional learning opportunities covered, the modality and frequency, and the audience that attended, including if the professional learning offered was joint with TK or other preschool programs in the community.

Professional Learning Opportunities for TK staff (choose up to 3)	Modality and Frequency (Select all that apply)	Audience (Select all that apply)
Effective adult-child interactions	In-classroom coaching (one or two times) In-classroom coaching (monthly or more frequently) One or multi-day workshop – offsite One or multi-day CSPP - onsite professional development	Lead teachers Assistant teachers Paraeducators Administrators Coaches

Professional Learning Opportunities for TK staff (choose up to 3)	Modality and Frequency (Select all that apply)	Audience (Select all that apply)
	<p>Ongoing (for example, monthly) CSPP - onsite professional development</p> <p>Online course</p> <p>Webinar</p> <p>Other school courses</p>	<p>Other support staff</p> <p>Offered Jointly with TK</p> <p>Offered Jointly with other preschool programs (for example, Head Start)</p> <p>Offered as part of local QCC consortia professional development</p> <p>Other</p>
<p>Children’s literacy and language development (aligned with the California Preschool Learning Foundations and the California Preschool Curriculum Frameworks)</p>	<p>In-classroom coaching (one or two times)</p> <p>In-classroom coaching (monthly or more frequently)</p> <p>One or multi-day workshop – offsite</p> <p>One or multi-day CSPP - onsite professional development</p> <p>Ongoing (for example, monthly) CSPP - onsite professional development</p> <p>Online course</p> <p>Webinar</p> <p>Other</p>	<p>Lead teachers</p> <p>Assistant teachers</p> <p>Paraeducators</p> <p>Administrators</p> <p>Coaches</p> <p>Other support staff</p> <p>Offered Jointly with TK</p> <p>Offered Jointly with other preschool programs (for example, Head Start)</p> <p>Offered as part of local QCC consortia professional development</p> <p>Other</p>
<p>Children’s developing math and science (aligned with the California Preschool Learning Foundations and the California Preschool Curriculum Frameworks)</p>	<p>In-classroom coaching (one or two times)</p> <p>In-classroom coaching (monthly or more frequently)</p> <p>One or multi-day workshop – offsite</p> <p>One or multi-day CSPP - onsite professional development</p> <p>Ongoing (for example, monthly) CSPP - onsite professional development</p> <p>Online course</p> <p>Webinar</p> <p>Other</p>	<p>Lead teachers</p> <p>Assistant teachers</p> <p>Paraeducators</p> <p>Administrators</p> <p>Coaches</p> <p>Other support staff</p> <p>Offered Jointly with TK</p> <p>Offered Jointly with other preschool programs (for example, Head Start)</p> <p>Offered as part of local QCC consortia professional development</p> <p>Other</p>
<p>Children’s social-emotional development (aligned with the California Preschool Learning Foundations and</p>	<p>In-classroom coaching (one or two times)</p> <p>In-classroom coaching (monthly or more frequently)</p>	<p>Lead teachers</p> <p>Assistant teachers</p> <p>Paraeducators</p>

Professional Learning Opportunities for TK staff (choose up to 3)	Modality and Frequency (Select all that apply)	Audience (Select all that apply)
the California Preschool Curriculum Frameworks)	One or multi-day workshop – offsite One or multi-day CSPP - onsite professional development Ongoing (for example, monthly) CSPP - onsite professional development Online course Webinar Other	Administrators Coaches Other support staff Offered Jointly with TK Offered Jointly with other preschool programs (for example, Head Start) Offered as part of local QCC consortia professional development Other
Implicit bias and culturally- and linguistically-responsive practice	In-classroom coaching (one or two times) In-classroom coaching (monthly or more frequently) One or multi-day workshop – offsite One or multi-day CSPP - onsite professional development Ongoing (for example, monthly) CSPP - onsite professional development Online course Webinar Other	Lead teachers Assistant teachers Paraeducators Administrators Coaches Other support staff Offered Jointly with TK Offered Jointly with other preschool programs (for example, Head Start) Offered as part of local QCC consortia professional development Other
Adverse Childhood Experiences (ACEs) and trauma- and healing-informed practice	In-classroom coaching (one or two times) In-classroom coaching (monthly or more frequently) One or multi-day workshop – offsite One or multi-day CSPP - onsite professional development Ongoing (for example, monthly) CSPP - onsite professional development Online course Webinar Other	Lead teachers Assistant teachers Paraeducators Administrators Coaches Other support staff Offered Jointly with TK Offered Jointly with other preschool programs (for example, Head Start) Offered as part of local QCC consortia professional development Other

Professional Learning Opportunities for TK staff (choose up to 3)	Modality and Frequency (Select all that apply)	Audience (Select all that apply)
Curriculum selection and implementation	In-classroom coaching (one or two times) In-classroom coaching (monthly or more frequently) One or multi-day workshop – offsite One or multi-day CSPP - onsite professional development Ongoing (for example, monthly) CSPP - onsite professional development Online course Webinar Other	Lead teachers Assistant teachers Paraeducators Administrators Coaches Other support staff Offered Jointly with TK Offered Jointly with other preschool programs (for example, Head Start) Offered as part of local QCC consortia professional development Other
Creating developmentally-informed environments	In-classroom coaching (one or two times) In-classroom coaching (monthly or more frequently) One or multi-day workshop – offsite One or multi-day CSPP - onsite professional development Ongoing (for example, monthly) CSPP - onsite professional development Online course Webinar Other	Lead teachers Assistant teachers Paraeducators Administrators Coaches Other support staff Offered Jointly with TK Offered Jointly with other preschool programs (for example, Head Start) Offered as part of local QCC consortia professional development Other
Administration and use of child assessments to inform instruction	In-classroom coaching (one or two times) In-classroom coaching (monthly or more frequently) One or multi-day workshop – offsite One or multi-day CSPP - onsite professional development Ongoing (for example, monthly) CSPP - onsite professional development Online course Webinar Other	Lead teachers Assistant teachers Paraeducators Administrators Coaches Other support staff Offered Jointly with TK Offered Jointly with other preschool programs (for example, Head Start)

Professional Learning Opportunities for TK staff (choose up to 3)	Modality and Frequency (Select all that apply)	Audience (Select all that apply)
		Offered as part of local QCC consortia professional development Other
Support for multilingual learners, including home language development and strategies for a bilingual classroom	In-classroom coaching (one or two times) In-classroom coaching (monthly or more frequently) One or multi-day workshop – offsite One or multi-day CSPP - onsite professional development Ongoing (for example, monthly) CSPP - onsite professional development Online course Webinar Other	Lead teachers Assistant teachers Paraeducators Administrators Coaches Other support staff Offered Jointly with TK Offered Jointly with other preschool programs (for example, Head Start) Offered as part of local QCC consortia professional development Other
Serving children with disabilities in inclusive settings, including Universal Design for Learning	In-classroom coaching (one or two times) In-classroom coaching (monthly or more frequently) One or multi-day workshop – offsite One or multi-day CSPP - onsite professional development Ongoing (for example, monthly) CSPP - onsite professional development Online course Webinar Other	Lead teachers Assistant teachers Paraeducators Administrators Coaches Other support staff Offered Jointly with TK Offered Jointly with other preschool programs (for example, Head Start) Offered as part of local QCC consortia professional development Other
Engaging culturally- and linguistically-diverse families	In-classroom coaching (one or two times) In-classroom coaching (monthly or more frequently) One or multi-day workshop – offsite One or multi-day CSPP - onsite professional development Ongoing (for example, monthly) CSPP - onsite professional development	Lead teachers Assistant teachers Paraeducators Administrators Coaches Other support staff

Professional Learning Opportunities for TK staff (choose up to 3)	Modality and Frequency (Select all that apply)	Audience (Select all that apply)
	<p>Online course</p> <p>Webinar</p> <p>Other</p>	<p>Offered Jointly with TK</p> <p>Offered Jointly with other preschool programs (for example, Head Start)</p> <p>Offered as part of local QCC consortia professional development</p> <p>Other</p>
Early childhood behavioral health (e.g. early childhood mental health consultation)	<p>In-classroom coaching (one or two times)</p> <p>In-classroom coaching (monthly or more frequently)</p> <p>One or multi-day workshop – offsite</p> <p>One or multi-day CSPP - onsite professional development</p> <p>Ongoing (for example, monthly) CSPP - onsite professional development</p> <p>Online course</p> <p>Webinar</p> <p>Other</p>	<p>Lead teachers</p> <p>Assistant teachers</p> <p>Paraeducators</p> <p>Administrators</p> <p>Coaches</p> <p>Other support staff</p> <p>Offered Jointly with TK</p> <p>Offered Jointly with other preschool programs (for example, Head Start)</p> <p>Offered as part of local QCC consortia professional development</p> <p>Other</p>
Other	<p>In-classroom coaching (one or two times)</p> <p>In-classroom coaching (monthly or more frequently)</p> <p>One or multi-day workshop – offsite</p> <p>One or multi-day CSPP - onsite professional development</p> <p>Ongoing (for example, monthly) CSPP - onsite professional development</p> <p>Online course</p> <p>Webinar</p> <p>Other</p>	<p>Lead teachers</p> <p>Assistant teachers</p> <p>Paraeducators</p> <p>Administrators</p> <p>Coaches</p> <p>Other support staff</p> <p>Offered Jointly with TK</p> <p>Offered Jointly with other preschool programs (for example, Head Start)</p> <p>Offered as part of local QCC consortia professional development</p> <p>Other</p>
None, our LEA does not have CSPP	Not applicable	Not applicable

3. Which of the following strategies does the LEA intend to use to support diverse and effective prospective TK teachers, including multilingual educators, to earn a Multiple Subject Teaching Credential? [select all that apply]

Apply for workforce development funding and competitive grant opportunities from the CDE

Partner with one or more local Institutions of higher education (IHEs) or the COE to help support teachers holding less than a full credential to complete requirements to earn a preliminary Multiple Subject Teaching Credential

Establish a relationship with other local LEAs to establish pathways for high school students interested in a career in CSPP or in P–3 teaching through clubs, registered apprenticeships, or other such early recruitment opportunities

Provide information on scholarship and grant opportunities to CSPP and other staff interested in providing extended learning and care services

Join an existing apprenticeship cohort program to recruit and prepare teachers for your LEA

Partner with a local IHE to provide other services to candidates seeking to earn a Multiple Subject Teaching Credential

4. Which of the following strategies has the LEA employed to support diverse and effective prospective TK teachers, including multilingual educators, **to meet the requirements under EC Section 48000(g)(4)?** [select all that apply]

Provide a stipend for tuition, fees, and other programmatic costs associated with obtaining a Child Development Teacher Permit

Apply for workforce development funding and grant opportunities

Provide advising on requirements and how to meet the requirements

Develop or work with an established mentorship program to support new TK teachers

5. Does the LEA have enough fully qualified teaching staff to accommodate TK classrooms?

Yes

Staff Type	How many total staff were needed for 2022–23 school year?	How many staff positions were filled with qualified staff at the start of the school year?	Unfilled Vacancies: How many necessary positions, based on actual enrollment, were unfilled at the start of the 2022–23 school year?	Unfilled Vacancies: How many necessary positions, based on actual enrollment, were unfilled at the middle of the year (January 2023)?	How many total staff are anticipated to be needed for the 2023–24 school year?
TK Teacher	3	2	0	0	3
CSPP Teacher	0	0	0	0	0
Head Start Teacher	0	0	0	0	0
Second Adult	0	0	0	0	0

6. Which of the following strategies does the LEA intend to employ to support diverse and effective prospective **CSPP** teachers, including multilingual educators, **to obtain a Child Development Teacher Permit** [select all that apply]

Not applicable (the LEA does not employ CSPP staff)

Focus Area D: Curriculum, Instruction, and Assessment

It is critical for each LEA and preschool program partner to develop or select curriculum or curricula that are developmentally-informed and aligned with the strengths of all students, including multilingual students and students with disabilities, as well as ensure curricula are implemented with fidelity to support intentional, quality instruction for all students. LEAs and preschool program partners should consider how they provide coherent, culturally- and linguistically-responsive UPK curriculum or curricula anchored in the California Preschool Learning Foundations (<https://www.cde.ca.gov/sp/cd/re/psfoundations.asp>) and the California Preschool Curriculum Frameworks (<https://www.cde.ca.gov/sp/cd/re/psframework.asp>) to support the development of skills across the domains outlined in those documents.

Required Questions

1. Does the LEA plan to provide any of the following language model(s) for TK students? [select all that apply]

Dual language program with a language allotment of 50/50 [open response for language offered]

50 percent Hmong/Spanish and 50 percent English

2. If the LEA administers CSPP, does it plan to provide any of the following language model(s) for CSPP students? [select all that apply]

Not applicable, the LEA does not operate a CSPP

3. Select the curriculum approach(es) TK programs are using to build student's math, language and literacy, and social-emotional skills (the following are examples that have been used in TK programs, and not necessarily State-endorsed curricula) [select all that apply]:

District or teacher-developed literacy units for TK

District or teacher-developed math units for TK

4. Identify methods the LEA used to support the development of social-emotional learning, and executive function skills, through specific instruction in these areas and by embedding and reinforcing this instruction in all curriculum areas. [select up to three]

Designing developmentally-appropriate learning environments to allow for individual and group activities that promote social-emotional learning and executive function skills (for example, use students' pictures or words in daily routines, feelings charts)

Promote learning through play as a context for social and emotional development, including social play with teachers and peers in small or large group settings

Development of lesson plans or use of a curriculum that includes specific and targeted social-emotional learning and executive function activities throughout the day of instruction

5. What instructional practices has the LEA implemented to support children with varying ability levels in UPK programming? [select up to three]

Provide additional staff to support participation in instruction

Provide adaptations to instructional materials

Implement Universal Design for Learning

6. What assessments does the LEA plan to use in TK or kindergarten? [select all that apply]

LEA-based grade level benchmarks and a report card

7. On which child observational assessments has the LEA offered professional learning to TK, CSPP, and other early education teachers during the 2022–23 school year? [select all that apply]

LEA-based, grade level benchmarks and a report card

Work Sampling System

8. On what topics has the LEA offered professional learning regarding early childhood education to site leaders and principals? [select all that apply]

Administration and use of child assessments to inform instruction

Support for multilingual learners, including home language development and strategies for a bilingual classroom

Focus Area E: LEA Facilities, Services, and Operations

It is critical to ensure that LEA facilities, services, and operations are thoughtfully aligned to support the implementation of UPK and movement towards a P-3 continuum. It is also critical for early education programs currently operating to continue to be a part of California's mixed-delivery system by creating shared space, blending funding and coordinating service delivery.

For Facilities:

For facilities planning, draw on the Projected Enrollment and Needs Assessment section of this document and the LEA's Facilities Master Plan. The objectives of this section are to identify the availability of space for UPK, the adequacy of available space to meet the kindergarten facilities standards for meeting the needs of young children, and, if needed, to update the Facilities Master Plan to address any unmet need for developmentally-appropriate space.

Recommended Planning Questions

The CDE recommends LEAs prioritize these questions as part of their UPK Plan in addition to required questions.

1. What strategies has the LEA employed to integrate younger children and older children on the same campus and ensure safety and appropriate comingling? [open response]

Facility is divided into age appropriate usage to ensure safety for all students.

Required Questions

1. For which students in TK and early learning programs was transportation provided?

No transportation was provided

2. What transportation will the LEA offer to children enrolled in TK? [select all that apply]

No transportation will be provided

3. What strategies has the LEA implemented to ensure TK students have access to meals and adequate time to eat? (Note: The LEA must continue to comply with all health and safety, state, and federal Child Nutrition Program regulations while implementing meal service) [select all that apply]

Offered breakfast after the bell (students picked up a breakfast and brought it to the classroom)

4. If you had a Pre-K program before UPK implementation, what efforts have been made to prevent the displacement of existing early education programs? [open response]

5. Does the LEA have adequate classroom space to meet the Projected Enrollment of TK students listed in the Projected Enrollment and Needs Assessment section of this document, for the respective implementation year? [multiple choice]

Yes

- i. If no, how many more classrooms does the LEA need? [identify number, open response]

- ii. If no, how might the LEA provide classrooms in the timeframe needed? [describe, open response]

6. Did the classroom space meet the K standards described in [California Code of Regulations, Title 5, Section 14030\(h\)\(2\)?](#) [single choice]

Yes

- i. If no, what modifications need to be made? What resources are needed to make them? (See Facilities Grant Program Funding at <https://www.dgs.ca.gov/OPSC/Services/Page-Content/Office-of-Public-School-Construction-Services-List-Folder/Access-Full-Day-Kindergarten-Facilities-Grant-Program-Funding>) [describe, open response]

7. Did the classroom space contain necessary adaptive equipment, assistive technology, or other accommodations to ensure children with disabilities have access to education in the least restrictive environment? [multiple choice]

No

- i. If no, what modifications need to be made? What resources are needed to provide equipment or accommodations? [describe, open response]

We have our TABS programs that we are working with to help accommodate our students with disabilities.

8. Did the LEA's Facilities Master Plan adequately address the need for UPK programming? [multiple choice]

Yes

- i. If no, what process will the LEA use to update the Facilities Master Plan to accommodate future TK and early education programming? [describe, open response]

9. In which of the following areas does the LEA intend to make updates to facilities? [select all that apply]

None of the above



Spring Dinner 2023

Monday, March 27, 2023

5:00 p.m.	Registration
5:00 - 5:45 p.m.	Campus tour
6:00 p.m.	Dinner
6:45 p.m.	Mini-grants and general meeting
8:00 p.m.	Closure

\$30 per person

Grasslands Elementary School

*1951 Mission Drive
Los Banos CA*

[Click here to
Register](#)

If you have any questions please contact Ceci Perez at (209) 381-6634

SAVE THE DATE



Fall Conference 2023

October 13-15, 2023

Hyatt Regency Monterey

More information will be provided via email.

If you have any questions please contact Ceci Perez at 209-381-6634

Merced County Board of Education

Business Items for Action



Steve M. Tietjen, Ed.D. | County Superintendent of Schools

Transportation Plan 2022-23

Transportation Services:

1. Enter description of transportation services offered to pupils, and how it will prioritize planned transportation services for pupils in transitional kindergarten, kindergarten, and any of grades 1 - 6 inclusive and pupils who are low income. Plan may provide for the LEA to partner with municipally owned transit system to provide services to middle and high school students. An LEA may provide no-cost transit passes to students.

The Merced County Office of Education provides home to school transportation as a related service for students with disabilities ages three to twenty two as a provision of their Individual Education Program (IEP). This includes students in preschool, TK, K and grades 1-6. MCOE contracts with a transportation vendor (First Student) and white fleet vehicles for transportation services for students within the Merced County Special Education Local Plan Area (SELPA) as well as students from the MCOE Valley Community Schools (VCS) sites. Approximately 780 students access these services from the twenty districts within Merced County including the VCS sites. These transportation services include transportation for students in wheelchairs as well as other orthopedic impairments that need special accommodations to be able to access home to school transportation services. Foster youth and homeless students also access these services. Additionally, no-cost transit passes are provided to middle and high school students of VCS sites. No student is turned away who needs this level of home to school transportation nor are they charged for these services.

2. Enter description of LEA's transportation services that would be accessible to pupils with disabilities, and homeless children and youth.

The Merced County Office of Education (MCOE) serves students with disabilities within the Merced Special Education Local Plan Area (SELPA) who attend county regionalized programming. This includes students aged three to twenty-two who qualify for specialized transportation services as per their Individualized Educational Program (IEP). Foster and homeless youth are included in these transported students with IEPs as well as students who attend Valley Community School. There are twenty school Districts within the Merced SELPA whose students with IEPs access and utilize these SELPA provided transportation services including those at Valley Community School.

3. Enter description of how unduplicated pupils, would be able to access available home-to-school transportation at no-cost to the pupils. All eligible students within the Merced SELPA who qualify for transportation as a related service, on their IEP are transported at no cost to the student/family. This includes unduplicated pupils within the SELPA and VCS.

Enter description of the required plan consultation with classified staff, teachers, school administrators, regional local transit authorities, local air pollution control districts and air quality management districts, parents, pupils and other stakeholders.
In developing this plan, MCOE consulted with staff, families, students, and the local Air Quality Control District regarding ways to improve upon our transportation offerings to students. We received 38 responses to our local survey to parents. We are working on reviewing the data and working to make adjustments to routes and services accordingly. Additionally, MCOE has been working on school bus replacement which is one of the recommendations made by the local San Joaquin Valley Air Pollution Control District and has purchased 12 new buses this school year.

Revenue Calculation	
Total 2021-22 Transportation Expenses (Function 3600)	5,355,863.61
Less Capital Outlay (object 6XXX, Function 3600)	-
Less Nonagency Expenditures (Goal 7110,7150, Function 3600)	-
Estimated 60% Reimbursement	3,213,518.17
Less 2021-22 Transportation add-on (from LCFF Calculator)	1,118,476.00
Total Revenue (Object 8590, Resource 0000)	2,095,042.17

Expenditures and Other Financing Uses	
2000-2999 - Classified Salaries	478,803.00
3000-3999 - Employee Benefits	227,712.00
4000-4999 - Books and Supplies	47,685.00
5000-5999 - Services and other Operating Expenditures	6,542,432.00
6000-6999 - Capital Outlay	-
7000-7999 - Other Outgo	-
Total Expenditures	7,296,632.00

Board Approval Date: March 20,2023
(must be on or before April 1, 2023)

The Transportation plan and revenue calculations were developed in accordance with Education Code Sections 39800.1 and 41850.1.



Arts, Music, and Instructional Materials Discretionary Block Grant

The Arts, Music, and Instructional Materials is a discretionary block grant that allows spending on 5 focus areas. The MCOE grant of \$873,139.00 is for four fiscal years (2022-2026), this is the first year of the grant. The language of the bill requires local Board approval of the plan in order to expend funds.

The following are activities that Special Education (SPED) and Student Programs' (SP) will use funds:

Five Focus Areas	Planned Activities
Obtain standard-aligned professional development and instructional materials.	SP-will obtain standard-aligned PD and instructional materials.
Obtain professional development on improving school culture.	SP-PD on PBIS, restorative practices, trauma informed care, and social emotional health and wellness for students and staff.
To develop diverse and culturally relevant book collections.	SP-obtain a diverse book collection for classroom libraries that are culturally relevant in both English and pupil's home language.
Operational costs.	<ol style="list-style-type: none">1. SPED-15 PT aides will be promoted to FT status to assist with instruction and behavioral support.2. SP-equip a school kitchen for culinary arts courses, academic tutoring, family cultural events, and arts/music enrichment opportunities for students.
COVID personal protective equipment.	None- due to other one-time COVID funds that cover this focus area.

Arts, Music, and Instructional Materials Discretionary Block Grant 2022 Expenditure Plan

LEA Name:	Merced County Office of Education
Contact Name:	Maria Duran-Barajas
Email Address:	mbarajas@mcoe.org
Phone Number:	(209) 381-5136

Total Amount of funds received by the LEA:	873,139.00
---	------------

Date of adoption at a public meeting:	
--	--

[AB 181 Sec. 134](#)

[AB 185 Sec. 56](#)

(a) For the 2022–23 fiscal year, the sum of three billion five hundred sixty million eight hundred eighty-five thousand dollars (\$3,560,885,000) is hereby appropriated from the General Fund to the State Department of Education to establish the Arts, Music, and Instructional Materials Discretionary Block Grant, for allocation to county offices of education, school districts, charter schools, and the state special schools to:

(1) Obtain standards-aligned professional development and acquire instructional materials, in the following subject areas:

- (A) Visual and performing arts.
- (B) World languages.
- (C) Mathematics.
- (D) Science, including environmental literacy.
- (E) English language arts, including early literacy.
- (F) Ethnic studies.
- (G) Financial literacy, including the content specified in Section 51284.5 of the Education Code.
- (H) Media literacy.
- (I) Computer science.
- (J) History-social science.

Planned Activity	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Obtain standards-aligned professional development and instructional materials for classrooms.	0.00	121,000.00	105,000.00	10,000.00	236,000.00
Subtotal	0.00	121,000.00	105,000.00	10,000.00	236,000.00

(2) Obtain instructional materials and professional development aligned to best practices for improving school climate, including training on deescalation and restorative justice strategies, asset-based pedagogies, antibias, transformative social-emotional learning, media literacy, digital literacy, physical education, and learning through play.

Planned Activity	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Obtain instructional materials and professional development aligned to best practices for improving school climate, including training on PBIS, restorative practices, trauma informed care, and social emotional health and wellness for students and staff.	0.00	4000.00	4000.00	3436.99	11,436.99
Subtotal	0.00	4,000.00	4,000.00	3,436.99	11,436.99

(3) Develop diverse book collections and obtain culturally relevant texts, including leveled texts, in both English and pupils' home languages, to support pupils' independent reading. It is the intent of the Legislature that these book collections and culturally relevant texts be used to provide support for pupils through the establishment of site-based school and classroom libraries that are culturally relevant to pupils' home and community experiences and be available in English, pupils' home language, or a combination of more than one language.

Planned Activity	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Obtain a diverse book collection for classroom libraries that are culturally relevant, including leveled texts, in both English and pupil's home languages, to support independent reading.	0.00	3,000.00	3,000.00	2,193.04	8,193.04
Subtotal	0.00	3,000.00	3,000.00	2,193.04	8,193.04

(4) Operational costs, including but not limited, to retirement and health care cost increases.

Planned Activity	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
15 PT aides will be promoted to full-time status to assist throughout the school day with students' instruction, behavioral support, and supervision.	0.00	441,142.11	0.00	0.00	441,142.11
Equip a school kitchen for culinary arts courses and cooking enrichment instruction.	0.00	100,000.00	0.00	0.00	100,000.00
Provide academic tutoring support and services.	0.00	6,000.00	6,000.00	6,000.00	18,000.00
Provide family cultural events for family engagement.	0.00	1366.86	1,000.00	1,000.00	3,366.86
Provide arts, music and other enrichment opportunities for students.	0.00	23,000.00	21,000.00	11,000.00	55,000.00
Subtotal	0.00	571,508.97	28,000.00	18,000.00	617,508.97

(5) As related to the COVID-19 pandemic, acquire personal protective equipment, masks, cleaning supplies, COVID-19 tests, ventilation upgrades, and other similar expenditures, if they are necessary to keep pupils and staff safe from COVID-19 and schools open for in-person instruction.

Planned Activity	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal	0.00	0.00	0.00	0.00	0.00

Summary of Expenditures

Total Planned Expenditures by the LEA:	873,139.00
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(b) The Superintendent of Public Instruction shall apportion funds proportionally to county offices of education, school districts, charter schools, and the state special schools on the basis of an equal amount per unit of average daily attendance for kindergarten and grades 1 to 12, inclusive, as those numbers were reported as of the second principal apportionment for the 2021–22 fiscal year. The average daily attendance for each state special school shall be deemed to be 97 percent of the enrollment as reported in the California Longitudinal Pupil Achievement Data System as of the 2021–22 Fall 1 Submission.

(c) Funding appropriated pursuant to this section shall be available for encumbrance through the 2025–26 fiscal year. Local educational agencies are encouraged, but not required, to proportionally use resources received pursuant to this section for the purposes noted in paragraphs (1) to (5), inclusive, of subdivision (a) and to support arts and music education programs.

(d) For purposes of this section, standards-aligned instructional materials includes, but is not limited to, books for school and classroom libraries.

(e) The governing board or body of each school district, county office of education, or charter school receiving funds pursuant to this section shall discuss and approve a plan for the expenditure of funds received pursuant to this section at a regularly scheduled public meeting. It is the intent of the Legislature that each school district, county office of education, or charter school expend any resources received pursuant to this section consistent with their governing board or body approved plan.

Planned Activity	Budgeted 2022-23	Budgeted 2023-24	Budgeted 2024-25	Budgeted 2025-26	Total Budgeted per Activity
Subtotal Section (1)	0.00	121,000.00	105,000.00	10,000.00	236,000.00
Subtotal Section (2)	0.00	4,000.00	4,000.00	3,436.99	11,436.99
Subtotal Section (3)	0.00	3,000.00	3,000.00	2,193.04	8,193.04
Subtotal Section (4)	0.00	571,508.97	28,000.00	18,000.00	617,508.97
Subtotal Section (5)	0.00	0.00	0.00	0.00	0.00
Subtotal Section (6)	0.00	0.00	0.00	0.00	0.00
Totals by year	0.00	699,508.97	140,000.00	33,630.03	873,139.00

Total planned expenditures by the LEA:
873,139.00

General Instructions

This example template is provided as a resource as one way to develop an expenditure plan for the Arts, Music, and Instructional Materials Discretionary Block Grant of 2022. LEAs are cautioned to refer to AB 181, Sec. 134, (amended by AB 185, Sec. 56) for all program requirements. Please verify all calculations/formulas before finalizing the plan.

March 2023

Draft - Proposed

TO: All MCOE Staff

FROM: Steve M. Tietjen, Ed.D.
Merced County Superintendent of Schools

RE: **2023-2024 HOLIDAY SCHEDULE**

Following is the holiday schedule for 2023-2024*:

Tuesday	July 4, 2023	Independence Day
Monday	September 4	Labor Day
Friday	November 10	Veteran's Day (<i>observed</i>)
Thursday	November 23	Thanksgiving Day
Friday	November 24	In lieu of Columbus Day
Monday	December 25	Christmas Day
Tuesday	December 26	In lieu of Admission Day
Monday	January 1, 2024	New Year's Day
Monday	January 15	Martin Luther King Day
Monday	February 12	Lincoln's Birthday
Monday	February 19	President's Day (Washington)
Monday	May 27	Memorial Day
Wednesday	June 19	Juneteenth

*CSEA #541 members should refer to 5.23 of the MCOE-CSEA Collective Bargaining Agreement for details regarding substitution of holiday.

Day of Choice - One day to be used on or before June 30, 2024, with advanced administrative approval. Eligible employees:

- Permanent CSEA #541 bargaining unit members
- Full-time permanent non-represented classified employees
- All classified management employees

Regarding holidays for substitutes and short-term classified employees:

1. **Short Term Employees** working more than 20 consecutive days, who work the day before and after a holiday, shall be granted holiday pay.
2. **Substitute Employees** are excluded from holiday pay benefits.

MCOE classified employees assigned to work sites which are closed for winter and spring break will take vacation, Day of Choice or payroll deduction during these periods for days other than those listed above. Exceptions to this rule are subject to the approval of the Primary Department Administrator.

Distribution: Cabinet, New Hire Orientation Packets, CSEA President, MCOTA President

MERCED COUNTY SCHOOLS

**RESOLUTION 2023-05
TO
GRANT ANOTHER DESIGNATED PERIOD
FOR
TWO YEARS ADDITIONAL SERVICE CREDIT**

WHEREAS, Merced County Schools participates in the Public Employees' Retirement System; and

WHEREAS, Merced County Schools desires to provide another designated period for Two Years Additional Service Credit, Section 20904, based on the contract amendment included in said contract which provided for Section 20904, Two Years Additional Service Credit, for eligible miscellaneous members;

NOW, THEREFORE, BE IT RESOLVED, that Merced County Schools, does seek to add another designated period, and does hereby authorize this Resolution, indicating a desire to add a designated period from:

June 2, 2023 through September 1, 2023
(Beginning Date) (Ending Date)

for members eligible to retire in All Classifications
(Eligible Classification)

from the Los Banos Unified School District.

Adopted and approved this 20th day of March, 2023.

MERCED COUNTY SCHOOLS

By _____
County Superintendent of Schools

Attest:

Clerk/Secretary

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Financial Office | Pension Contract Management Services & Prefunding Programs

PO Box 942703 Sacramento, CA 94229-2703

**CERTIFICATION OF COMPLIANCE WITH
GOVERNMENT CODE SECTION 20904**

In accordance with Government Code Section 20904 and the contract between the Public Employees' Retirement System, the Superintendent of the Merced County Schools hereby certifies that:

1. Because of an impending curtailment of, or change in the manner of performing service, the best interests of the county superintendent of schools would be served by granting such additional service credit.
2. Payment shall be made of the amount equal to the actuarial equivalent of the difference between the allowance the member receives after receipt of such service credit and the amount the member would have received without such service credit with respect to all eligible employees who retire during the specified period.
3. It is the intention at the time Section 20904 becomes operative that the retirements under this section will either: (1) result in a net savings to the district or county superintendent of schools, or (2) result in an overall reduction in the work force of the organizational unit because of impending mandatory transfers, demotions, and layoffs that constitute at least 1 percent of the job classification, as designated by the county superintendent of schools, resulting from the curtailment of, or change in the manner of performing, its services.

THEREFORE, the Superintendent of the Merced County Schools hereby elects to provide the benefits of Government Code Section 20904 to all eligible miscellaneous members who retire within the designated period:

June 2, 2023 through September 1, 2023
(Beginning Date) (Ending Date)

SUPERINTENDENT OF MERCED COUNTY SCHOOLS

By _____

Attest:

Clerk/Secretary

Date

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Financial Office | Pension Contract Management Services

Services & Prefunding Programs

PO Box 942703 Sacramento, CA 94229-2703

888 CalPERS (or 888-225-7377)

TTY: (877) 249-7442 | Fax: (916) 795-4673

www.calpers.ca.gov

**CERTIFICATION OF COMPLIANCE WITH
GOVERNMENT CODE SECTION 7507**

I hereby certify that in accordance with Section 7507 of the Government Code, the future annual costs to provide

Section 20904 (Two Years Additional Service Credit) have been made public at a public meeting on

March 20, 2023, which is at least two weeks prior to the adoption of the Resolution by the
(Date of District's Board meeting)

Superintendent of the Merced County Schools.

Clerk/Secretary

Title

CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM

Financial Office | Pension Contract Management

Services & Prefunding Programs

P.O. Box 942703 Sacramento, CA 94229-2703

888 CalPERS (or 888- 225-7377)

TTY: (877) 249-7442 | Fax: (916) 795-4673

www.calpers.ca.gov

CERTIFICATION OF GOVERNING BODY'S ACTION

I hereby certify that the foregoing is a true and correct copy of a Resolution adopted by the

Superintendent of the **Merced County Schools** on **March 20, 2023**.
(Date)

Clerk/Secretary

Title

LOS BANOS UNIFIED SCHOOL DISTRICT

Resolution #01-23

**RESOLUTION TO GRANT A DESIGNATED WINDOW PERIOD FOR TWO YEARS
ADDITIONAL PERS SERVICE CREDIT**

- WHEREAS, Los Banos Unified School District participates in the Public Employees' Retirement System; and
- WHEREAS, Los Banos Unified School District desires to provide a designated window period for two years additional service credit (Section 20904) based on the collective bargaining agreement which provided for two years additional service credit (Section 20904) for eligible members; then,

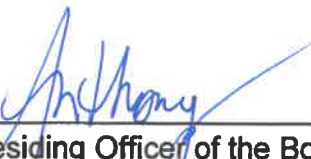
NOW, THEREFORE, BE IT RESOLVED

that the Los Banos Unified School District does hereby authorize this Resolution, indicated a desire to add a designated window period from June 2, 2023 through September 1, 2023, for eligible members in the Los Banos Unified School District.

Adopted and approved this fifteenth day of February, 2023.

AYES: 6
NOES: 0
ABSENT: 1
ABSTAIN: 0

Los Banos Unified School District



(Presiding Officer of the Board)

Merced County Board of Education

Geneva Brett, Chairperson
Fred Honoré, Vice Chairperson
Dennis Hanks, Member
Frank Fagundes, Member
Tim Razzari, Member



Resolution No. 2023-06

**RESOLUTION OF THE BOARD OF EDUCATION OF THE
MERCED COUNTY OFFICE OF EDUCATION
AUTHORIZING THE SALE OR DISPOSAL OF SURPLUS PROPERTY
Furniture, Equipment, Vehicle and Other Surplus Properties**

WHEREAS, the Merced County Office of Education (MCOE) finds that the furniture, equipment, vehicles and other surplus properties on the attached list is obsolete, damaged, or is no longer needed for the MCOE's educational programs; and

WHEREAS, the property to be sold has been approved for sale or disposal by the assistant superintendent of the MCOE department requesting the disposal of the property; and

WHEREAS, no item on the list has a value greater than \$25,000 and therefore no appraisal is needed per Education Code Sections 1279; and

NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED by the Merced County Board of Education of the MCOE as follows:

- Section 1. That the above recitals are true and correct.
- Section 2. That the Merced County Board of Education hereby declares the Property as surplus.
- Section 3. That the Merced County Board of Education directs the County Superintendent or Assistant Superintendent of Business Services, to conduct or supervise the sale of these items and other surplus property so authorized by MCOE assistant superintendents, subject to the terms of MCOE's standard surplus property procedures. Items that are not sold are authorized to be disposed of in the Merced County landfill or donated to another school district, public agency, or charitable organization, as applicable.

ADOPTED, SIGNED AND APPROVED this 20th day of March, 2023.

Geneva Brett, Chairperson
Merced County Board of Education

I, Steve M. Tietjen, Clerk of the Governing Board of the Merced County Office of Education, do hereby certify that the foregoing Resolution was adopted by the Board of Education of said County Office at a meeting of the Board of Education held on the 20th day of March 2023, and it was so adopted by the following vote:

AYES: NOES: ABSTAIN: ABSENT:

Steve M. Tietjen, Ed.D., Secretary to the Board
Merced County Superintendent of Schools

Exhibit “A”

**Sale/Disposal List
Quarterly Report
March 20, 2023**

1. Multiple pallets of computers, monitors, printers and related items
2. Variety of desks and tables
3. File cabinet(s)
4. Misc. chairs
5. Misc. gardening equipment
6. Assorted boxes of misc. items
7. Vehicles
8. Student Projects

*** Note: Items stored in our Surplus Warehouse were damaged by the January 2023 winter storms. Many of those items will be taken to the landfill, rather than be disposed of in 2023 Surplus Sale.

Merced County Board of Education

Geneva Brett, Chairperson
Fred Honoré, Vice Chairperson
Dennis Hanks, Member
Frank Fagundes, Member
Tim Razzari, Member



**RESOLUTION IN SUPPORT OF FUNDING FOR COUNTY OFFICE OF EDUCATION
OPERATED JUVENILE COURT AND COMMUNITY SCHOOLS**

Resolution No. 2023-07

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

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

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

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

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

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

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

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

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

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

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

WHEREAS, Assembly Bill (AB) 906 (Gipson) was introduced on February 14, 2023, to improve the funding model for juvenile court and community schools.

NOW, THEREFORE BE IT RESOLVED, that the County Superintendent of Schools and the Merced County Board of Education urge the State Legislature and Governor’s Administration to support sustainable fiscal resources for the provision of public education and college and career transition for youth enrolled in juvenile court and community schools by establishing a funding formula that supports the provision of academic, college and career readiness, and social-emotional services.

Adopted this 20th day of March year of 2023 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Steve M. Tietjen, Ed.D., Secretary to the Board
Merced County Superintendent of Schools



2nd Interim Budget

Fiscal Year 2022-2023

Steve M. Tietjen, Ed.D
County Superintendent of Schools

Public Hearing
March 20, 2023

Merced County Board of Education

Steve M. Tietjen, Ed.D., County Superintendent of Schools

Geneva Brett	Chairperson
Frederick Honore'	Vice Chairperson
Frank Fagundes	Member
Dennis Hanks	Member
Tim Razzari	Member

2022-23 2nd Interim Budget Report
Fiscal Year July 1, 2022 – June 30, 2023
Public Hearing March 20, 2023

2022-2023 2nd Interim

Merced County Office of Education

March 20, 2023

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Action Requested:

1. It is requested the Board and Superintendent approve:
 - i. Form 01I-School Services General Fund Budget Revisions
 - ii. Form 09I-Charter School Fund Budget Revisions
 - iii. Form 11I- Adult Education Fund Budget Revisions
 - iv. Form 12I-Child Development Budget Revisions
 - v. Criteria & Standards Review, Form 01CSI.
2. It is requested the Superintendent sign the Certification of Interim Report (CI).

Narrative of 2022-23 Second Interim Report

On January 10, 2023, Governor Gavin Newsom submitted his 2023-24 state budget proposal maintaining the state's unprecedented investments in Californians while fortifying the state's strong fiscal foundation amid economic and revenue uncertainties ahead. His proposal includes major funding toward K-12 education, free school meals for every child, and universal transitional kindergarten.

Below are some major funding and policy components of the Governor's 2023-24 Proposed State Budget:

Improving Long Term Fiscal Stability

The Budget reflects \$35.6 billion in total budgetary reserves. These reserves include: \$22.4 billion in the Proposition 2 Budget Stabilization Account (Rainy Day Fund) for fiscal emergencies; \$8.5 billion in the Public School System Stabilization Account; \$900 million in the Safety Net Reserve; and \$3.8 billion in the state's operating reserve.

The Budget accelerates the paydown of state retirement liabilities as required by Proposition 2, with \$1.9 billion in additional payments in 2023-24 and nearly \$5.3 billion projected to be paid over the next three years.

As the Budget Stabilization Account balance is at its constitutional maximum amount, a total of \$951 million is required to be dedicated for infrastructure investments in 2023-24.

The balanced plan reflected in the Governor's Budget to close the projected shortfall includes funding delays of \$7.4 billion, reductions/pullbacks of \$5.7 billion, funding shifts of \$4.3 billion, and trigger reductions of \$3.9 billion.

Proposition 98 (Prop. 98): Proposition 98 is a voter-approved constitutional amendment that guarantees minimum funding levels for K-12 schools and community colleges (collectively referred to as K-14 schools). The revised estimates of General Fund revenues modestly reduce the Proposition 98 Guarantee. Proposition 98 funding for K-12 schools and community colleges for 2023-24 is \$108.8 billion. This represents a decrease of approximately \$1.5 billion relative to the 2022 Budget Act.

Cost of Living Adjustment (COLA): The proposal includes an 8.13% statutory cost of living adjustment (COLA) to the Local Control Funding Formula (LCFF), as well as an 8.13% COLA to special education and all other programs outside the LCFF.

Local Control Funding Formula (LCFF): The Budget Proposal estimates the LCFF COLA to provide \$4.2 billion to LCFF funding. The projected 2024-25 COLA is 3.54 %

Special Education: The 2023-24 budget proposal includes 8.13% COLA for special education funding, mirroring the administrations priority to address the achievement gap for children with disabilities. The base rate is increased to approximately \$886.66.

Early Childhood Education: The Governor's 2023-24 budget proposal includes additional investments in early childhood. Building upon these first-year investments, the Budget includes \$690 million to implement the second year of transitional kindergarten (TK) expansion. In addition, \$165 million is proposed to support the second adult (certificated or classified) in each TK classroom to maintain the 12:1 ratio. Full implementation of universal TK is expected in 2025-26. The budget proposes \$312.7 million Prop 98 and \$172.3 million non-Prop 98 general fund to increase the State Preschool Program funding for students with disabilities, dual language learners, childhood mental health and an added adjustment for three-year olds.

Facilities Funding:

The Budget proposed to decrease the 2023-24 planned General Fund support of the School Facility Program by \$100 million to \$2.0 billion and delay the 2023-24 planned \$550 million investment in the Full-Day Kindergarten Facilities Grant Program to 2024-25.

Federal Revenue: The outlook of on-going federal funding levels for 2022-23 is known but future years are still uncertain. We are planning flat funding in subsequent budget years.

MCOE is committed to ensuring every student a success. We are using one-time funds on the best one-time purchases to support our programs and students.

We have a balanced budget and the day-to-day operations of our organization are serving the needs of today's students.

Since the first interim revision of the 2022-23 budget, the following adjustments were made:

- Operating funds revenues were adjusted upward by \$13.0 million, and expenditures were adjusted upward by \$11.1 million. Most of the changes in revenue are related to adjustments due to ADA changes, LCFF COLA as well as adjustments due to final grant award notices. Corresponding Expenditure increases are primarily related to a one-time construction projects and additional early education contracts.
- Merced County Office of Education will receive Differentiated Assistance funding, \$1.366 million, an increase of \$366,000. \$1.0 million is budgeted to be expended in 2022-23, increasing the reserve for future support of districts to \$595,765.
- In 2018-19, the MCOE entered into \$8 million COPs debt agreement spanning a 20-year repayment period. The 2022-23 debt payment of \$572 thousand is covered with general fund dollars.
- The remaining differences consist of changes to various entitlements, grants, contracts and implementation of the LCFF adjusted for current information based on changes in ADA or award amounts.
- The 2022-23 contract negotiations between the MCOE and the bargaining units representing Head Start staff are settled. The California School Employees Association (CSEA) represents both the classified staff and the certificated staff. The classified staff are represented by CSEA Chapter #856-A. The certificated staff is represented by CSEA Chapter #856-B.
- Contract negotiations between California School Employees Association (CSEA), which represents classified staff, are settled for 2021-22, 2022-23 and 2023-24.
- Contract negotiations between MCOE and Merced County Office Teachers Association (MCOTA), which represent certificated staff, are settled for 2021-22, 2022-23 and 2023-24.

- The MCOE has adjusted program revenues and expenditures based on the latest information as of January 31, 2023. The main sources we relied on for interpretation of the 2022-2023 Enacted State Budget were School Services (SSC), the California Association of School Business Officials (CASBO), Legislative Analyst Office (LAO) and the California Department of Education (CDE).

**Merced County Office of Education
Resource Summary
2nd Interim
Fiscal Year 2022-2023**

2/28/2023

Operating Funds 01, 09, 11, 12

	Beg Balance	Revenue	Expense	End Balance
BOARD & SUPERINTENDANT				
Board & Superintendent	-	813,511	813,511	-
Communication Dept & Other	455,554	1,197,150	1,364,649	288,055
TOTAL	455,554	2,010,661	2,178,160	288,055
BUSINESS SERVICES & HR				
Internal Support		107,812	11,888,711	-
-Indirect Charges			(11,961,408)	
Maintenance & Operations	883,738	2,218,634	6,262,094	-
-M & O Allocations			(3,690,225)	
District Business Services		4,865,837	4,865,837	
MCOE Other & Debt Service	8,056,807	4,658,905	6,473,536	6,953,187
TOTAL	8,940,545	11,851,188	13,838,545	6,953,187
EDUCATIONAL SERVICES				
After School Program ASES	36,612	7,130,921	7,076,109	91,424
Charter Schools	817,118	6,901,936	6,527,793	1,191,261
Juvenile Court & Community Schools	3,120,598	10,320,004	10,789,702	2,650,899
Adult Education	205,244	1,253,889	1,259,541	199,592
College & Career/ROP	2,840,760	7,091,493	7,723,371	2,208,881
District Support Services	565,541	1,956,682	2,079,365	442,858
ES Other Grants & Contracts	71,455	748,631	717,186	102,900
Outdoor Education (JLB)	324,041	1,392,931	1,514,085	202,887
Migrant Services	434,192	9,516,000	9,945,343	4,849
Continuous Improvement	120,413	5,371,361	5,020,879	470,895
Differentiated Assistance	229,098	366,667	-	595,765
Leadership and Systems	37,228	814,030	799,030	52,228
TOTAL	8,802,298	52,864,545	53,452,404	8,214,439
SPECIAL EDUCATION				
Special Education	10,243,306	36,615,561	43,221,108	3,637,758
SELPA	1,155	1,182,422	1,183,577	-
Transportation	42	6,996,876	6,996,918	-
Infant	1,657,725	5,473,845	5,903,267	1,228,303
Mental Health	615,705	1,585,922	1,577,516	624,111
Sp Ed Other Grants & Contracts	3,077,911	3,400,409	3,479,020	2,999,299
TOTAL	15,595,844	55,255,035	62,361,407	8,489,472
EARLY EDUCATION				
EESP	517,221	35,852,671	36,052,661	317,231
Family Resource Council	44,695	488,278	497,356	35,617
HEAD START	111,653	21,570,209	21,590,209	91,653
TOTAL	673,570	57,911,158	58,140,226	444,502
TOTAL MCOE	34,467,811	179,892,587	189,970,742	24,389,655

G = General
Ledger Data; S =
Supplemental
Data

Data Supplied For:					
Form	Description	2022-23 Original Budget	2022-23 Board Approved Operating Budget	2022-23 Actuals to Date	2022-23 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
08I	Student Activity Special Revenue Fund				
09I	Charter Schools Special Revenue Fund	G	G	G	G
10I	Special Education Pass-Through Fund	G	G	G	G
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund				
14I	Deferred Maintenance Fund				
15I	Pupil Transportation Equipment Fund				
16I	Forest Reserve Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits	G	G	G	G
21I	Building Fund				
25I	Capital Facilities Fund				
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects				

53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
76I	Warrant/Pass-Through Fund				
95I	Student Body Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ESMOE	Every Student Succeeds Act Maintenance of Effort				G
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund	S	S	S	GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review	S	S	S	S

2022-23 Second Interim
County School Service Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	17,723,147.00	18,774,801.00	14,915,847.41	20,447,600.00	1,672,799.00	8.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,091,353.00	1,107,049.00	676,472.27	3,194,794.00	2,087,745.00	188.6%
4) Other Local Revenue		8600-8799	9,897,257.00	10,278,921.00	3,984,019.90	10,711,206.00	432,285.00	4.2%
5) TOTAL, REVENUES			28,711,757.00	30,160,771.00	19,576,339.58	34,353,600.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,863,241.00	6,943,706.00	3,747,147.26	6,959,870.00	(16,164.00)	-0.2%
2) Classified Salaries		2000-2999	11,032,332.00	11,383,235.00	6,250,243.29	11,388,598.00	(5,363.00)	0.0%
3) Employee Benefits		3000-3999	9,551,330.00	9,491,942.00	4,798,839.17	9,427,349.00	64,593.00	0.7%
4) Books and Supplies		4000-4999	1,850,788.00	1,837,487.00	1,126,879.77	1,992,741.00	(155,254.00)	-8.4%
5) Services and Other Operating Expenditures		5000-5999	7,626,795.00	8,120,375.05	4,804,760.13	10,876,916.36	(2,756,541.31)	-33.9%
6) Capital Outlay		6000-6999	677,000.00	561,391.56	288,033.02	561,391.00	.56	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(9,034,247.00)	(9,934,844.61)	(1,717,815.15)	(10,333,718.36)	398,873.75	-4.0%
9) TOTAL, EXPENDITURES			28,567,239.00	28,403,292.00	19,298,087.49	30,873,147.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			144,518.00	1,757,479.00	278,252.09	3,480,453.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,680,454.00)	(4,037,685.00)	(300,000.00)	(5,414,021.00)	(1,376,336.00)	34.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,680,454.00)	(4,037,685.00)	(300,000.00)	(5,414,021.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,535,936.00)	(2,280,206.00)	(21,747.91)	(1,933,568.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,174,329.91	10,565,712.57		10,565,712.57	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)			9,174,329.91	10,565,712.57		10,565,712.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,174,329.91	10,565,712.57		10,565,712.57		
2) Ending Balance, June 30 (E + F1e)			6,638,393.91	8,285,506.57		8,632,144.57		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,940.00	25,940.00		25,940.00		
Stores		9712	83,615.99	107,476.94		71,064.00		
Prepaid Items		9713	25,488.00	20,694.00		20,694.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,263,349.92	5,743,957.63		6,022,462.57		
Safety	0000	9780	446,998.78					
Differentiated Assistance	0000	9780	5,000.13					
ROP/Career Technology	0000	9780	812,452.44					
Court/Community School Expense	0000	9780	37,782.97					
District Support Services	0000	9780	491,844.09					
Facilities	0000	9780	336,331.74					
Projected OPEB Changes	0000	9780	225,000.00					
Special Education Expenses	0000	9780	523,500.94					
ADA Fluctuation	0000	9780	280,000.00					
Custodial Vans	0000	9780	149,000.00					
CGM Misc	0000	9780	100,000.00					
Charter Oversight	0000	9780	15,084.38					
Alternative Education Expenses-Supplies	1100	9780	741,879.84					
Educational Services Expenses-Supplies	1100	9780	86,080.62					
Special Education Expenses-Supplies	1100	9780	12,393.99					
Safety	0000	9780		517,190.01				
Charter Oversight	0000	9780		51,555.97				
Differentiated Assistance	0000	9780		229,098.05				
ROP/Career Technology	0000	9780		359,247.78				
Court and Community School Expense	0000	9780		322,834.13				
District Support Services	0000	9780		415,762.86				
Facilities	0000	9780		252,054.95				
Projected OPEB changes	0000	9780		250,000.00				
Special Education Expenses	0000	9780		1,129,843.40				
ADA Fluctuation	0000	9780		252,562.00				
Custodial Vans	0000	9780		125,000.00				
Augmentation of Education Programs	0000	9780		929,585.00				
Alternative Education Expenses-Supplies	1100	9780		740,427.43				
Educational Services Expenses-Supplies	1100	9780		161,694.81				
Special Education Expenses-Supplies	1100	9780		7,101.24				
Safety	0000	9780				517,190.01		
Charter Oversight	0000	9780				51,555.97		
Differentiated Assistance	0000	9780				595,765.05		
ROP/Career Technology	0000	9780				794,182.78		

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)
Court and Community School Expense	0000	9780				1,254,974.13		
District Support Services	0000	9780				912,095.86		
Facilities	0000	9780				252,054.95		
Projected OPEB Changes	0000	9780				312,016.00		
Special Education Expenses	0000	9780				1,213.40		
ADA Fluctuation	0000	9780				297,190.94		
Custodial Vans	0000	9780				125,000.00		
Educational Services Expenses-Supplies	1100	9780				161,694.81		
Special Education Expenses-Supplies	1100	9780				7,101.24		
Alternative Education Expenses-Supplies	1100	9780				740,427.43		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,240,000.00	2,387,438.00		2,491,984.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	8,747,476.00	8,747,476.00	4,811,113.00	10,182,429.00	1,434,953.00	16.4%
Education Protection Account State Aid - Current Year		8012	32,000.00	32,000.00	17,898.00	52,584.00	20,584.00	64.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	111,360.00	113,357.00	51,681.92	113,357.00	0.00	0.0%
Timber Yield Tax		8022	0.00	18.00	0.00	18.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	48,209.00	3,942.00	5,409.61	3,942.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	12,662,781.00	13,510,269.00	8,001,420.54	13,510,269.00	0.00	0.0%
Unsecured Roll Taxes		8042	875,398.00	966,734.00	1,064,901.99	966,734.00	0.00	0.0%
Prior Years' Taxes		8043	11,318.00	26,683.00	3,045.84	26,683.00	0.00	0.0%
Supplemental Taxes		8044	317,008.00	435,685.00	142,875.81	435,685.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	332,166.00	446,883.00	446,882.90	446,883.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	51,000.00	600,000.00	370,617.80	950,032.00	350,032.00	58.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			23,188,716.00	24,883,047.00	14,915,847.41	26,688,616.00	1,805,569.00	7.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	32,000.00	32,000.00	0.00	52,584.00	20,584.00	64.3%
All Other LCFF Transfers - Current Year	All Other	8091	(32,000.00)	(32,000.00)	0.00	(52,584.00)	(20,584.00)	64.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	(5,465,569.00)	(6,108,246.00)	0.00	(6,241,016.00)	(132,770.00)	2.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			17,723,147.00	18,774,801.00	14,915,847.41	20,447,600.00	1,672,799.00	8.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Other NCLB / Every Student Succeeds Act								
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	115,400.00	115,400.00	160,450.00	115,400.00	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)
Lottery - Unrestricted and Instructional Materials		8560	229,223.00	244,919.00	108,385.56	247,438.00	2,519.00	1.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	746,730.00	746,730.00	407,636.71	2,831,956.00	2,085,226.00	279.2%
TOTAL, OTHER STATE REVENUE			1,091,353.00	1,107,049.00	676,472.27	3,194,794.00	2,087,745.00	188.6%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	63,865.00	63,865.00	22,875.31	63,865.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	685.00	0.00	0.00	0.0%
Interest		8660	175,000.00	175,000.00	369,380.52	250,000.00	75,000.00	42.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	2,481,659.00	2,760,689.00	1,188,591.00	2,994,036.00	233,347.00	8.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	955,089.00	901,554.00	734,846.30	1,148,598.00	247,044.00	27.4%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,201,437.00	1,155,437.00	334,587.82	1,009,629.00	(145,808.00)	-12.6%
Tuition		8710	5,020,207.00	5,222,376.00	1,333,053.95	5,245,078.00	22,702.00	0.4%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
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			9,897,257.00	10,278,921.00	3,984,019.90	10,711,206.00	432,285.00	4.2%
TOTAL, REVENUES			28,711,757.00	30,160,771.00	19,576,339.58	34,353,600.00	4,192,829.00	13.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,702,041.00	2,634,270.00	1,398,182.85	2,599,802.00	34,468.00	1.3%
Certificated Pupil Support Salaries		1200	122,006.00	110,520.00	62,545.59	114,702.00	(4,182.00)	-3.8%
Certificated Supervisors' and Administrators' Salaries		1300	3,887,194.00	4,076,915.00	2,274,086.32	4,123,365.00	(46,450.00)	-1.1%
Other Certificated Salaries		1900	152,000.00	122,001.00	12,332.50	122,001.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,863,241.00	6,943,706.00	3,747,147.26	6,959,870.00	(16,164.00)	-0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	178,339.00	142,040.00	71,538.06	170,282.00	(28,242.00)	-19.9%
Classified Support Salaries		2200	2,301,553.00	2,434,596.00	1,344,322.26	2,366,082.00	68,514.00	2.8%
Classified Supervisors' and Administrators' Salaries		2300	3,632,665.00	3,871,942.00	2,054,441.00	3,710,883.00	161,059.00	4.2%
Clerical, Technical and Office Salaries		2400	4,865,022.00	4,880,185.00	2,756,284.81	5,086,117.00	(205,932.00)	-4.2%
Other Classified Salaries		2900	54,753.00	54,472.00	23,657.16	55,234.00	(762.00)	-1.4%
TOTAL, CLASSIFIED SALARIES			11,032,332.00	11,383,235.00	6,250,243.29	11,388,598.00	(5,363.00)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,293,428.00	1,294,135.00	670,630.45	1,290,845.00	3,290.00	0.3%
PERS		3201-3202	2,852,982.00	2,873,337.00	1,570,858.12	2,886,988.00	(13,651.00)	-0.5%
OASDI/Medicare/Alternative		3301-3302	949,215.00	980,605.00	524,716.88	980,040.00	565.00	0.1%
Health and Welfare Benefits		3401-3402	3,336,028.00	3,396,202.00	1,511,372.68	3,321,261.00	74,941.00	2.2%
Unemployment Insurance		3501-3502	88,471.00	90,392.00	49,767.12	90,319.00	73.00	0.1%
Workers' Compensation		3601-3602	806,936.00	623,916.00	340,893.87	624,279.00	(363.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Allocated		3701-3702	214,520.00	220,895.00	118,508.82	219,802.00	1,093.00	0.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,750.00	12,459.00	12,091.23	13,815.00	(1,356.00)	-10.9%
TOTAL, EMPLOYEE BENEFITS			9,551,330.00	9,491,942.00	4,798,839.17	9,427,349.00	64,593.00	0.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	60,622.00	59,622.00	52,312.85	121,470.00	(61,848.00)	-103.7%
Materials and Supplies		4300	1,385,966.00	1,352,988.00	767,354.58	1,423,989.00	(71,001.00)	-5.2%
Noncapitalized Equipment		4400	404,200.00	424,877.00	307,212.34	447,282.00	(22,405.00)	-5.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,850,788.00	1,837,487.00	1,126,879.77	1,992,741.00	(155,254.00)	-8.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,334,627.00	4,439,129.00	1,107,978.80	6,486,526.00	(2,047,397.00)	-46.1%
Travel and Conferences		5200	334,194.00	370,147.00	178,329.76	342,068.00	28,079.00	7.6%
Dues and Memberships		5300	69,731.00	74,731.00	69,557.32	78,356.00	(3,625.00)	-4.9%
Insurance		5400-5450	408,045.00	464,045.00	539,397.27	514,045.00	(50,000.00)	-10.8%
Operations and Housekeeping Services		5500	1,078,447.00	1,123,547.00	783,470.49	1,133,547.00	(10,000.00)	-0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	807,903.00	737,468.00	485,384.12	763,068.00	(25,600.00)	-3.5%
Transfers of Direct Costs		5710	(2,223,530.00)	(2,231,985.00)	(56,435.60)	(2,266,089.00)	34,104.00	-1.5%
Transfers of Direct Costs - Interfund		5750	(2,112,573.00)	(2,097,948.00)	(295,818.82)	(2,103,006.00)	5,058.00	-0.2%
Professional/Consulting Services and Operating Expenditures		5800	4,532,785.00	4,849,891.05	1,746,475.21	5,537,051.36	(687,160.31)	-14.2%
Communications		5900	397,166.00	391,350.00	246,421.58	391,350.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,626,795.00	8,120,375.05	4,804,760.13	10,876,916.36	(2,756,541.31)	-33.9%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	385,000.00	0.00	11,890.00	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	292,000.00	561,391.56	276,143.02	561,391.00	.56	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			677,000.00	561,391.56	288,033.02	561,391.00	.56	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 Second Interim
County School Service Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(5,570,199.00)	(5,720,534.64)	(338,176.74)	(5,686,879.39)	(33,655.25)	0.6%
Transfers of Indirect Costs - Interfund		7350	(3,464,048.00)	(4,214,309.97)	(1,379,638.41)	(4,646,838.97)	432,529.00	-10.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(9,034,247.00)	(9,934,844.61)	(1,717,815.15)	(10,333,718.36)	398,873.75	-4.0%
TOTAL, EXPENDITURES			28,567,239.00	28,403,292.00	19,298,087.49	30,873,147.00	(2,469,855.00)	-8.7%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(3,545,434.00)	(4,902,665.00)	0.00	(5,763,581.00)	(860,916.00)	17.6%
Contributions from Restricted Revenues		8990	864,980.00	864,980.00	(300,000.00)	349,560.00	(515,420.00)	-59.6%
(e) TOTAL, CONTRIBUTIONS			(2,680,454.00)	(4,037,685.00)	(300,000.00)	(5,414,021.00)	(1,376,336.00)	34.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,680,454.00)	(4,037,685.00)	(300,000.00)	(5,414,021.00)	(1,376,336.00)	34.1%

2022-23 Second Interim
County School Service Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,600,560.00	6,108,246.00	0.00	6,241,016.00	132,770.00	2.2%
2) Federal Revenue		8100-8299	25,917,519.00	26,199,805.57	6,724,559.26	26,294,532.00	94,726.43	0.4%
3) Other State Revenue		8300-8599	27,076,433.00	27,365,710.00	20,218,941.74	28,333,654.00	967,944.00	3.5%
4) Other Local Revenue		8600-8799	16,497,414.00	17,931,353.00	8,668,795.58	18,227,046.00	295,693.00	1.6%
5) TOTAL, REVENUES			75,091,926.00	77,605,114.57	35,612,296.58	79,096,248.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	17,783,946.00	18,552,284.00	9,188,358.54	18,429,643.00	122,641.00	0.7%
2) Classified Salaries		2000-2999	22,153,761.00	21,134,762.00	10,984,662.95	21,791,609.00	(656,847.00)	-3.1%
3) Employee Benefits		3000-3999	21,204,442.00	20,981,278.00	10,063,985.10	20,738,310.00	242,968.00	1.2%
4) Books and Supplies		4000-4999	3,554,755.00	6,204,181.00	1,696,582.41	5,909,874.13	294,306.87	4.7%
5) Services and Other Operating Expenditures		5000-5999	9,186,219.70	12,188,039.05	4,387,115.30	11,816,689.05	371,350.00	3.0%
6) Capital Outlay		6000-6999	1,559,634.00	5,416,262.53	3,126,884.90	8,581,798.53	(3,165,536.00)	-58.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	739,236.00	771,234.00	575,415.68	771,234.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	5,570,199.00	5,720,534.64	338,176.74	5,686,879.39	33,655.25	0.6%
9) TOTAL, EXPENDITURES			81,752,192.70	90,968,575.22	40,361,181.62	93,726,037.10		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,660,266.70)	(13,363,460.65)	(4,748,885.04)	(14,629,789.10)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	922,680.00	922,680.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	2,680,454.00	4,037,685.00	300,000.00	5,414,021.00	1,376,336.00	34.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,680,454.00	4,037,685.00	300,000.00	6,336,701.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,979,812.70)	(9,325,775.65)	(4,448,885.04)	(8,293,088.10)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,984,304.42	22,253,431.56		22,253,431.56	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)			12,984,304.42	22,253,431.56		22,253,431.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,984,304.42	22,253,431.56		22,253,431.56		
2) Ending Balance, June 30 (E + F1e)			9,004,491.72	12,927,655.91		13,960,343.46		
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		

2022-23 Second Interim
County School Service Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	9,004,491.72	12,927,655.91		13,960,343.46		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	5,600,560.00	6,108,246.00	0.00	6,241,016.00	132,770.00	2.2%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,600,560.00	6,108,246.00	0.00	6,241,016.00	132,770.00	2.2%
FEDERAL REVENUE								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,496,271.00	2,496,271.00	0.00	2,496,271.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,301,090.00	1,250,598.00	10,503.00	1,124,145.00	(126,453.00)	-10.1%
Child Nutrition Programs		8220	69,226.00	69,226.00	23,135.70	57,000.00	(12,226.00)	-17.7%
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	126,873.00	158,871.00	(34,284.43)	158,871.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	594,605.00	494,025.00	576,763.00	478,734.00	(15,291.00)	-3.1%
Title I, Part D, Local Delinquent Programs	3025	8290	239,175.00	251,556.00	139,909.83	256,385.00	4,829.00	1.9%
Title II, Part A, Supporting Effective Instruction	4035	8290	39,784.00	57,669.00	15,772.00	57,669.00	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	34,516.00	55,259.00	132,143.32	55,259.00	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	10,365,363.00	10,182,225.00	3,194,640.03	10,195,159.00	12,934.00	0.1%
Career and Technical Education	3500-3599	8290	39,062.00	40,301.00	33,271.24	40,301.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	10,611,554.00	11,143,804.57	2,632,705.57	11,374,738.00	230,933.43	2.1%
TOTAL, FEDERAL REVENUE			25,917,519.00	26,199,805.57	6,724,559.26	26,294,532.00	94,726.43	0.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	19,480,963.00	19,452,576.00	13,311,563.00	18,734,591.00	(717,985.00)	-3.7%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,669,335.00	1,669,335.00	978,364.00	1,669,335.00	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	13,000.00	13,000.00	8,088.16	13,000.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	83,947.00	89,611.00	40,421.49	90,335.00	724.00	0.8%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 Second Interim
County School Service Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
After School Education and Safety (ASES)	6010	8590	88,471.00	103,471.00	13,500.00	106,471.00	3,000.00	2.9%
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	59,945.00	59,945.00	198,995.20	59,945.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	144,022.00	107,521.00	84,602.00	105,752.00	(1,769.00)	-1.6%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,536,750.00	5,870,251.00	5,583,407.89	7,554,225.00	1,663,974.00	28.7%
TOTAL, OTHER STATE REVENUE			27,076,433.00	27,365,710.00	20,218,941.74	28,333,654.00	967,944.00	3.5%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	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	150,803.00	150,803.00	48,709.42	150,803.00	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	41,000.00	41,000.00	17,777.31	87,095.00	46,095.00	112.4%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	492.00	492.00	0.00	492.00	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	2,649,794.00	2,923,139.00	849,930.60	2,839,889.00	(83,250.00)	-2.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	569,718.00	542,958.00	235,915.57	481,958.00	(61,000.00)	-11.2%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,444,499.00	5,063,589.00	2,787,760.68	5,457,437.00	393,848.00	7.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Tuition		8710	8,641,108.00	9,209,372.00	4,728,702.00	9,209,372.00	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			16,497,414.00	17,931,353.00	8,668,795.58	18,227,046.00	295,693.00	1.6%
TOTAL, REVENUES			75,091,926.00	77,605,114.57	35,612,296.58	79,096,248.00	1,491,133.43	1.9%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	12,467,573.00	12,935,992.00	6,195,963.26	12,639,351.00	296,641.00	2.3%
Certificated Pupil Support Salaries		1200	2,428,198.00	2,560,815.00	1,315,889.96	2,655,732.00	(94,917.00)	-3.7%
Certificated Supervisors' and Administrators' Salaries		1300	2,790,824.00	2,948,039.00	1,614,938.92	3,029,018.00	(80,979.00)	-2.7%
Other Certificated Salaries		1900	97,351.00	107,438.00	61,566.40	105,542.00	1,896.00	1.8%
TOTAL, CERTIFICATED SALARIES			17,783,946.00	18,552,284.00	9,188,358.54	18,429,643.00	122,641.00	0.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,480,234.00	10,566,676.00	5,067,588.99	10,769,871.00	(203,195.00)	-1.9%
Classified Support Salaries		2200	4,741,077.00	4,890,566.00	2,638,386.68	4,924,955.00	(34,389.00)	-0.7%
Classified Supervisors' and Administrators' Salaries		2300	2,586,498.00	2,546,938.00	1,403,143.69	2,629,165.00	(82,227.00)	-3.2%
Clerical, Technical and Office Salaries		2400	1,735,663.00	1,658,827.00	986,262.02	1,771,513.00	(112,686.00)	-6.8%
Other Classified Salaries		2900	1,610,289.00	1,471,755.00	889,281.57	1,696,105.00	(224,350.00)	-15.2%
TOTAL, CLASSIFIED SALARIES			22,153,761.00	21,134,762.00	10,984,662.95	21,791,609.00	(656,847.00)	-3.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,272,699.00	3,412,200.00	1,437,422.45	3,388,513.00	23,687.00	0.7%
PERS		3201-3202	5,015,209.00	4,854,397.00	2,724,146.87	4,935,417.00	(81,020.00)	-1.7%
OASDI/Medicare/Alternative		3301-3302	1,890,047.00	1,845,164.00	1,014,919.72	1,880,415.00	(35,251.00)	-1.9%
Health and Welfare Benefits		3401-3402	8,556,767.00	8,848,324.00	3,857,117.81	8,491,784.00	356,540.00	4.0%
Unemployment Insurance		3501-3502	197,030.00	196,136.00	99,173.66	197,921.00	(1,785.00)	-0.9%
Workers' Compensation		3601-3602	1,798,785.00	1,353,629.00	687,327.74	1,368,883.00	(15,254.00)	-1.1%
OPEB, Allocated		3701-3702	469,735.00	467,858.00	235,096.41	472,352.00	(4,494.00)	-1.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,170.00	3,570.00	8,780.44	3,025.00	545.00	15.3%
TOTAL, EMPLOYEE BENEFITS			21,204,442.00	20,981,278.00	10,063,985.10	20,738,310.00	242,968.00	1.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	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)
Books and Other Reference Materials		4200	59,837.00	97,006.00	35,620.34	74,767.00	22,239.00	22.9%
Materials and Supplies		4300	2,837,473.00	4,607,949.00	1,406,726.47	4,451,489.13	156,459.87	3.4%
Noncapitalized Equipment		4400	481,410.00	1,323,191.00	204,135.24	1,219,809.00	103,382.00	7.8%
Food		4700	176,035.00	176,035.00	50,100.36	163,809.00	12,226.00	6.9%
TOTAL, BOOKS AND SUPPLIES			3,554,755.00	6,204,181.00	1,696,582.41	5,909,874.13	294,306.87	4.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	878,815.00	2,785,621.00	568,432.84	2,688,907.00	96,714.00	3.5%
Travel and Conferences		5200	1,040,512.00	540,179.00	270,890.25	598,554.00	(58,375.00)	-10.8%
Dues and Memberships		5300	7,423.00	8,708.00	4,464.00	8,773.00	(65.00)	-0.7%
Insurance		5400-5450	97,576.00	96,276.00	3,380.00	84,886.00	11,390.00	11.8%
Operations and Housekeeping Services		5500	92,096.00	107,201.00	70,026.38	108,137.00	(936.00)	-0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	447,093.00	497,918.00	153,592.64	525,068.00	(27,150.00)	-5.5%
Transfers of Direct Costs		5710	2,223,530.00	2,231,985.00	56,435.60	2,266,089.00	(34,104.00)	-1.5%
Transfers of Direct Costs - Interfund		5750	(23,473.00)	(23,443.00)	(5,615.50)	(23,943.00)	500.00	-2.1%
Professional/Consulting Services and Operating Expenditures		5800	4,332,078.70	5,849,301.05	3,201,049.39	5,469,269.05	380,032.00	6.5%
Communications		5900	90,569.00	94,293.00	64,459.70	90,949.00	3,344.00	3.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,186,219.70	12,188,039.05	4,387,115.30	11,816,689.05	371,350.00	3.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,544,634.00	4,025,253.86	2,392,532.55	7,040,774.86	(3,015,521.00)	-74.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	15,000.00	1,391,008.67	734,352.35	1,541,023.67	(150,015.00)	-10.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,559,634.00	5,416,262.53	3,126,884.90	8,581,798.53	(3,165,536.00)	-58.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	40,000.00	40,000.00	0.00	40,000.00	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	126,873.00	158,871.00	3,053.16	158,871.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To 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	277,363.00	277,363.00	277,362.52	277,363.00	0.00	0.0%
Other Debt Service - Principal		7439	295,000.00	295,000.00	295,000.00	295,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			739,236.00	771,234.00	575,415.68	771,234.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	5,570,199.00	5,720,534.64	338,176.74	5,686,879.39	33,655.25	0.6%
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			5,570,199.00	5,720,534.64	338,176.74	5,686,879.39	33,655.25	0.6%
TOTAL, EXPENDITURES			81,752,192.70	90,968,575.22	40,361,181.62	93,726,037.10	(2,757,461.88)	-3.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	922,680.00	922,680.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	922,680.00	922,680.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%

2022-23 Second Interim
County School Service Fund
Restricted (Resources 2000-9999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	3,545,434.00	4,902,665.00	0.00	5,763,581.00	860,916.00	17.6%
Contributions from Restricted Revenues		8990	(864,980.00)	(864,980.00)	300,000.00	(349,560.00)	515,420.00	-59.6%
(e) TOTAL, CONTRIBUTIONS			2,680,454.00	4,037,685.00	300,000.00	5,414,021.00	1,376,336.00	34.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,680,454.00	4,037,685.00	300,000.00	6,336,701.00	(2,299,016.00)	-56.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	23,323,707.00	24,883,047.00	14,915,847.41	26,688,616.00	1,805,569.00	7.3%
2) Federal Revenue		8100-8299	25,917,519.00	26,199,805.57	6,724,559.26	26,294,532.00	94,726.43	0.4%
3) Other State Revenue		8300-8599	28,167,786.00	28,472,759.00	20,895,414.01	31,528,448.00	3,055,689.00	10.7%
4) Other Local Revenue		8600-8799	26,394,671.00	28,210,274.00	12,652,815.48	28,938,252.00	727,978.00	2.6%
5) TOTAL, REVENUES			103,803,683.00	107,765,885.57	55,188,636.16	113,449,848.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	24,647,187.00	25,495,990.00	12,935,505.80	25,389,513.00	106,477.00	0.4%
2) Classified Salaries		2000-2999	33,186,093.00	32,517,997.00	17,234,906.24	33,180,207.00	(662,210.00)	-2.0%
3) Employee Benefits		3000-3999	30,755,772.00	30,473,220.00	14,862,824.27	30,165,659.00	307,561.00	1.0%
4) Books and Supplies		4000-4999	5,405,543.00	8,041,668.00	2,823,462.18	7,902,615.13	139,052.87	1.7%
5) Services and Other Operating Expenditures		5000-5999	16,813,014.70	20,308,414.10	9,191,875.43	22,693,605.41	(2,385,191.31)	-11.7%
6) Capital Outlay		6000-6999	2,236,634.00	5,977,654.09	3,414,917.92	9,143,189.53	(3,165,535.44)	-53.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	739,236.00	771,234.00	575,415.68	771,234.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,464,048.00)	(4,214,309.97)	(1,379,638.41)	(4,646,838.97)	432,529.00	-10.3%
9) TOTAL, EXPENDITURES			110,319,431.70	119,371,867.22	59,659,269.11	124,599,184.10		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,515,748.70)	(11,605,981.65)	(4,470,632.95)	(11,149,336.10)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	922,680.00	922,680.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	922,680.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,515,748.70)	(11,605,981.65)	(4,470,632.95)	(10,226,656.10)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,158,634.33	32,819,144.13		32,819,144.13	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)			22,158,634.33	32,819,144.13		32,819,144.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,158,634.33	32,819,144.13		32,819,144.13		
2) Ending Balance, June 30 (E + F1e)			15,642,885.63	21,213,162.48		22,592,488.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,940.00	25,940.00		25,940.00		
Stores		9712	83,615.99	107,476.94		71,064.00		
Prepaid Items		9713	25,488.00	20,694.00		20,694.00		

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All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	9,004,491.72	12,927,655.91		13,960,343.46		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,263,349.92	5,743,957.63		6,022,462.57		
Safety	0000	9780	446,998.78					
Differentiated Assistance	0000	9780	5,000.13					
ROP/Career Technology	0000	9780	812,452.44					
Court/Community School Expense	0000	9780	37,782.97					
District Support Services	0000	9780	491,844.09					
Facilities	0000	9780	336,331.74					
Projected OPEB Changes	0000	9780	225,000.00					
Special Education Expenses	0000	9780	523,500.94					
ADA Fluctuation	0000	9780	280,000.00					
Custodial Vans	0000	9780	149,000.00					
CGM Misc	0000	9780	100,000.00					
Charter Oversight	0000	9780	15,084.38					
Alternative Education Expenses-Supplies	1100	9780	741,879.84					
Educational Services Expenses-Supplies	1100	9780	86,080.62					
Special Education Expenses-Supplies	1100	9780	12,393.99					
Safety	0000	9780		517,190.01				
Charter Oversight	0000	9780		51,555.97				
Differentiated Assistance	0000	9780		229,098.05				
ROP/Career Technology	0000	9780		359,247.78				
Court and Community School Expense	0000	9780		322,834.13				
District Support Services	0000	9780		415,762.86				
Facilities	0000	9780		252,054.95				
Projected OPEB changes	0000	9780		250,000.00				
Special Education Expenses	0000	9780		1,129,843.40				
ADA Fluctuation	0000	9780		252,562.00				
Custodial Vans	0000	9780		125,000.00				
Augmentation of Education Programs	0000	9780		929,585.00				
Alternative Education Expenses-Supplies	1100	9780		740,427.43				
Educational Services Expenses-Supplies	1100	9780		161,694.81				
Special Education Expenses-Supplies	1100	9780		7,101.24				
Safety	0000	9780				517,190.01		
Charter Oversight	0000	9780				51,555.97		
Differentiated Assistance	0000	9780				595,765.05		
ROP/Career Technology	0000	9780				794,182.78		
Court and Community School Expense	0000	9780				1,254,974.13		

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District Support Services	0000	9780				912,095.86		
Facilities	0000	9780				252,054.95		
Projected OPEB Changes	0000	9780				312,016.00		
Special Education Expenses	0000	9780				1,213.40		
ADA Fluctuation	0000	9780				297,190.94		
Custodial Vans	0000	9780				125,000.00		
Educational Services Expenses-Supplies	1100	9780				161,694.81		
Special Education Expenses-Supplies	1100	9780				7,101.24		
Alternative Education Expenses-Supplies	1100	9780				740,427.43		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,240,000.00	2,387,438.00		2,491,984.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	8,747,476.00	8,747,476.00	4,811,113.00	10,182,429.00	1,434,953.00	16.4%
Education Protection Account State Aid - Current Year		8012	32,000.00	32,000.00	17,898.00	52,584.00	20,584.00	64.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	111,360.00	113,357.00	51,681.92	113,357.00	0.00	0.0%
Timber Yield Tax		8022	0.00	18.00	0.00	18.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	48,209.00	3,942.00	5,409.61	3,942.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	12,662,781.00	13,510,269.00	8,001,420.54	13,510,269.00	0.00	0.0%
Unsecured Roll Taxes		8042	875,398.00	966,734.00	1,064,901.99	966,734.00	0.00	0.0%
Prior Years' Taxes		8043	11,318.00	26,683.00	3,045.84	26,683.00	0.00	0.0%
Supplemental Taxes		8044	317,008.00	435,685.00	142,875.81	435,685.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	332,166.00	446,883.00	446,882.90	446,883.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	51,000.00	600,000.00	370,617.80	950,032.00	350,032.00	58.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			23,188,716.00	24,883,047.00	14,915,847.41	26,688,616.00	1,805,569.00	7.3%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	32,000.00	32,000.00	0.00	52,584.00	20,584.00	64.3%
All Other LCFF Transfers - Current Year	All Other	8091	(32,000.00)	(32,000.00)	0.00	(52,584.00)	(20,584.00)	64.3%
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	134,991.00	0.00	0.00	0.00	0.00	0.0%

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LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			23,323,707.00	24,883,047.00	14,915,847.41	26,688,616.00	1,805,569.00	7.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,496,271.00	2,496,271.00	0.00	2,496,271.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,301,090.00	1,250,598.00	10,503.00	1,124,145.00	(126,453.00)	-10.1%
Child Nutrition Programs		8220	69,226.00	69,226.00	23,135.70	57,000.00	(12,226.00)	-17.7%
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	126,873.00	158,871.00	(34,284.43)	158,871.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	594,605.00	494,025.00	576,763.00	478,734.00	(15,291.00)	-3.1%
Title I, Part D, Local Delinquent Programs	3025	8290	239,175.00	251,556.00	139,909.83	256,385.00	4,829.00	1.9%
Title II, Part A, Supporting Effective Instruction	4035	8290	39,784.00	57,669.00	15,772.00	57,669.00	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	34,516.00	55,259.00	132,143.32	55,259.00	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	10,365,363.00	10,182,225.00	3,194,640.03	10,195,159.00	12,934.00	0.1%
Career and Technical Education	3500-3599	8290	39,062.00	40,301.00	33,271.24	40,301.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	10,611,554.00	11,143,804.57	2,632,705.57	11,374,738.00	230,933.43	2.1%
TOTAL, FEDERAL REVENUE			25,917,519.00	26,199,805.57	6,724,559.26	26,294,532.00	94,726.43	0.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	19,480,963.00	19,452,576.00	13,311,563.00	18,734,591.00	(717,985.00)	-3.7%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,669,335.00	1,669,335.00	978,364.00	1,669,335.00	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	13,000.00	13,000.00	8,088.16	13,000.00	0.00	0.0%
Mandated Costs Reimbursements		8550	115,400.00	115,400.00	160,450.00	115,400.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	313,170.00	334,530.00	148,807.05	337,773.00	3,243.00	1.0%
Tax Relief Subventions								
Restricted Levies - Other								

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Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	88,471.00	103,471.00	13,500.00	106,471.00	3,000.00	2.9%
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	59,945.00	59,945.00	198,995.20	59,945.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	144,022.00	107,521.00	84,602.00	105,752.00	(1,769.00)	-1.6%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,283,480.00	6,616,981.00	5,991,044.60	10,386,181.00	3,769,200.00	57.0%
TOTAL, OTHER STATE REVENUE			28,167,786.00	28,472,759.00	20,895,414.01	31,528,448.00	3,055,689.00	10.7%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	150,803.00	150,803.00	48,709.42	150,803.00	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	104,865.00	104,865.00	40,652.62	150,960.00	46,095.00	44.0%
Leases and Rentals		8650	0.00	0.00	685.00	0.00	0.00	0.0%
Interest		8660	175,492.00	175,492.00	369,380.52	250,492.00	75,000.00	42.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	5,131,453.00	5,683,828.00	2,038,521.60	5,833,925.00	150,097.00	2.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,524,807.00	1,444,512.00	970,761.87	1,630,556.00	186,044.00	12.9%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

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Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,645,936.00	6,219,026.00	3,122,348.50	6,467,066.00	248,040.00	4.0%
Tuition		8710	13,661,315.00	14,431,748.00	6,061,755.95	14,454,450.00	22,702.00	0.2%
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			26,394,671.00	28,210,274.00	12,652,815.48	28,938,252.00	727,978.00	2.6%
TOTAL, REVENUES			103,803,683.00	107,765,885.57	55,188,636.16	113,449,848.00	5,683,962.43	5.3%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	15,169,614.00	15,570,262.00	7,594,146.11	15,239,153.00	331,109.00	2.1%
Certificated Pupil Support Salaries		1200	2,550,204.00	2,671,335.00	1,378,435.55	2,770,434.00	(99,099.00)	-3.7%
Certificated Supervisors' and Administrators' Salaries		1300	6,678,018.00	7,024,954.00	3,889,025.24	7,152,383.00	(127,429.00)	-1.8%
Other Certificated Salaries		1900	249,351.00	229,439.00	73,898.90	227,543.00	1,896.00	0.8%
TOTAL, CERTIFICATED SALARIES			24,647,187.00	25,495,990.00	12,935,505.80	25,389,513.00	106,477.00	0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,658,573.00	10,708,716.00	5,139,127.05	10,940,153.00	(231,437.00)	-2.2%
Classified Support Salaries		2200	7,042,630.00	7,325,162.00	3,982,708.94	7,291,037.00	34,125.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	6,219,163.00	6,418,880.00	3,457,584.69	6,340,048.00	78,832.00	1.2%
Clerical, Technical and Office Salaries		2400	6,600,685.00	6,539,012.00	3,742,546.83	6,857,630.00	(318,618.00)	-4.9%
Other Classified Salaries		2900	1,665,042.00	1,526,227.00	912,938.73	1,751,339.00	(225,112.00)	-14.7%
TOTAL, CLASSIFIED SALARIES			33,186,093.00	32,517,997.00	17,234,906.24	33,180,207.00	(662,210.00)	-2.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,566,127.00	4,706,335.00	2,108,052.90	4,679,358.00	26,977.00	0.6%
PERS		3201-3202	7,868,191.00	7,727,734.00	4,295,004.99	7,822,405.00	(94,671.00)	-1.2%
OASDI/Medicare/Alternative		3301-3302	2,839,262.00	2,825,770.00	1,539,636.60	2,860,455.00	(34,685.00)	-1.2%
Health and Welfare Benefits		3401-3402	11,892,795.00	12,244,526.00	5,368,490.49	11,813,045.00	431,481.00	3.5%
Unemployment Insurance		3501-3502	285,501.00	286,528.00	148,940.78	288,240.00	(1,712.00)	-0.6%
Workers' Compensation		3601-3602	2,605,721.00	1,977,545.00	1,028,221.61	1,993,162.00	(15,617.00)	-0.8%
OPEB, Allocated		3701-3702	684,255.00	688,753.00	353,605.23	692,154.00	(3,401.00)	-0.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	13,920.00	16,029.00	20,871.67	16,840.00	(811.00)	-5.1%
TOTAL, EMPLOYEE BENEFITS			30,755,772.00	30,473,220.00	14,862,824.27	30,165,659.00	307,561.00	1.0%
BOOKS AND SUPPLIES								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	120,459.00	156,628.00	87,933.19	196,237.00	(39,609.00)	-25.3%
Materials and Supplies		4300	4,223,439.00	5,960,937.00	2,174,081.05	5,875,478.13	85,458.87	1.4%
Noncapitalized Equipment		4400	885,610.00	1,748,068.00	511,347.58	1,667,091.00	80,977.00	4.6%
Food		4700	176,035.00	176,035.00	50,100.36	163,809.00	12,226.00	6.9%
TOTAL, BOOKS AND SUPPLIES			5,405,543.00	8,041,668.00	2,823,462.18	7,902,615.13	139,052.87	1.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,213,442.00	7,224,750.00	1,676,411.64	9,175,433.00	(1,950,683.00)	-27.0%
Travel and Conferences		5200	1,374,706.00	910,326.00	449,220.01	940,622.00	(30,296.00)	-3.3%
Dues and Memberships		5300	77,154.00	83,439.00	74,021.32	87,129.00	(3,690.00)	-4.4%
Insurance		5400-5450	505,621.00	560,321.00	542,777.27	598,931.00	(38,610.00)	-6.9%
Operations and Housekeeping Services		5500	1,170,543.00	1,230,748.00	853,496.87	1,241,684.00	(10,936.00)	-0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,254,996.00	1,235,386.00	638,976.76	1,288,136.00	(52,750.00)	-4.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(2,136,046.00)	(2,121,391.00)	(301,434.32)	(2,126,949.00)	5,558.00	-0.3%
Professional/Consulting Services and Operating Expenditures		5800	8,864,863.70	10,699,192.10	4,947,524.60	11,006,320.41	(307,128.31)	-2.9%
Communications		5900	487,735.00	485,643.00	310,881.28	482,299.00	3,344.00	0.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,813,014.70	20,308,414.10	9,191,875.43	22,693,605.41	(2,385,191.31)	-11.7%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,929,634.00	4,025,253.86	2,404,422.55	7,040,774.86	(3,015,521.00)	-74.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	307,000.00	1,952,400.23	1,010,495.37	2,102,414.67	(150,014.44)	-7.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,236,634.00	5,977,654.09	3,414,917.92	9,143,189.53	(3,165,535.44)	-53.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	40,000.00	40,000.00	0.00	40,000.00	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	126,873.00	158,871.00	3,053.16	158,871.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	277,363.00	277,363.00	277,362.52	277,363.00	0.00	0.0%
Other Debt Service - Principal		7439	295,000.00	295,000.00	295,000.00	295,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			739,236.00	771,234.00	575,415.68	771,234.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(3,464,048.00)	(4,214,309.97)	(1,379,638.41)	(4,646,838.97)	432,529.00	-10.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,464,048.00)	(4,214,309.97)	(1,379,638.41)	(4,646,838.97)	432,529.00	-10.3%
TOTAL, EXPENDITURES			110,319,431.70	119,371,867.22	59,659,269.11	124,599,184.10	(5,227,316.88)	-4.4%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	922,680.00	922,680.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	922,680.00	922,680.00	New
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	922,680.00	(922,680.00)	New

Resource	Description	2022-23 Projected Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School Breakfast, Milk, Pregnant & Lactating Students)	9,630.95
5466	Child Nutrition: Supply Chain Assistance (SCA) Funds	8,903.58
6057	Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	126,888.00
6266	Educator Effectiveness, FY 2021-22	1,577,250.83
6300	Lottery: Instructional Materials	289,762.09
6500	Special Education	812,169.04
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	1,228,303.17
6536	Special Ed: Dispute Prevention and Dispute Resolution	694,953.26
6537	Special Ed: Learning Recovery Support	2,130,636.01
6546	Mental Health-Related Services	624,111.35
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	191,318.00
7311	Classified School Employee Professional Development Block Grant	81,182.24
7412	A-G Access/Success Grant	135,002.00
7413	A-G Learning Loss Mitigation Grant	52,947.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessional Staff	29,710.75
7435	Learning Recovery Emergency Block Grant	1,955,205.00
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	314,380.29
9010	Other Restricted Local	3,697,989.90
Total, Restricted Balance		13,960,343.46

Charter School Fund Fund 09

The Merced County Office of Education supports and sponsors a community-initiated charter school, Merced Scholars Charter School, and the Come Back Charter School.

Merced Scholars Charter School serves students in grades K-12 within Merced County as well as adjacent counties. The program is designed for families striving for academic excellence for their students in a personalized learning environment and for a seamless transition into post-secondary education. Students receive instruction from a credentialed teacher within a personalized, one-on-one learning environment. The Charter School opened in the fall of 2004 and in 2022-23 is projected to serve over 300 students.

Merced Scholars Charter School opened a new dual immersion program for Hmong/English and Spanish/English in 2022-23. The program is designed to provide a world-class education that promotes and prepares students to be multilingual and multicultural. The program will be classroom-based beginning with grades TK-1st and expanding up to 6th grade. The program is projected to serve over 500 students at full capacity.

Come Back Charter School opened in the fall of 2018 and serves students ages 18 and up. The school provides an opportunity for adult students to finish earning their high school diploma through an independent study program. In 2022-23 the school is projected to serve over 75 students.

Summary of the Charter School Fund FY 2022-23 2nd Interim Budget:

Beginning Balance	\$ 817,118
Revenue	6,901,936
Planned Expenditures	<u>(6,527,793)</u>
Ending Fund Balance	\$ 1,191,261

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	5,181,961.00	4,737,616.00	2,101,542.00	4,651,877.00	(85,739.00)	-1.8%
2) Federal Revenue		8100-8299	716,935.00	708,580.00	3,263.00	705,382.00	(3,198.00)	-0.5%
3) Other State Revenue		8300-8599	230,947.00	750,507.00	985,156.29	1,489,329.00	738,822.00	98.4%
4) Other Local Revenue		8600-8799	6,500.00	55,348.00	114,938.82	55,348.00	0.00	0.0%
5) TOTAL, REVENUES			6,136,343.00	6,252,051.00	3,204,900.11	6,901,936.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,468,888.00	2,307,028.00	1,288,097.17	2,511,247.00	(204,219.00)	-8.9%
2) Classified Salaries		2000-2999	490,000.00	574,680.00	301,070.43	574,061.00	619.00	0.1%
3) Employee Benefits		3000-3999	1,377,863.00	1,365,511.52	706,448.51	1,415,545.52	(50,034.00)	-3.7%
4) Books and Supplies		4000-4999	417,707.00	656,430.19	155,063.32	501,917.19	154,513.00	23.5%
5) Services and Other Operating Expenditures		5000-5999	983,198.00	1,060,106.00	241,953.87	1,030,106.00	30,000.00	2.8%
6) Capital Outlay		6000-6999	14,100.00	14,100.00	1,372.82	21,500.00	(7,400.00)	-52.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	450,100.00	468,616.00	374.80	473,416.00	(4,800.00)	-1.0%
9) TOTAL, EXPENDITURES			6,201,856.00	6,446,471.71	2,694,380.92	6,527,792.71		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(65,513.00)	(194,420.71)	510,519.19	374,143.29		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(65,513.00)	(194,420.71)	510,519.19	374,143.29		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	415,411.14	817,117.83		817,117.83	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)			415,411.14	817,117.83		817,117.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			415,411.14	817,117.83		817,117.83		
2) Ending Balance, June 30 (E + F1e)			349,898.14	622,697.12		1,191,261.12		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	144,819.81	358,929.24		1,023,210.24		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	205,078.33	263,767.88		168,050.88		
Charter Facilities Reserve	0000	9780		103,106.29				
Charter Facilities Reserve	1100	9780		160,661.59				
Charter School Expense	0000	9780	83,232.91					
Charter School Expense-Supplies	1100	9780	121,845.42					
Charter Facilities Reserve	0000	9780				7,389.29		
Charter Facilities Reserve	1100	9780				160,661.59		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	4,197,038.00	3,884,281.00	1,723,774.00	3,813,922.00	(70,359.00)	-1.8%
Education Protection Account State Aid - Current Year		8012	984,923.00	853,335.00	377,768.00	837,955.00	(15,380.00)	-1.8%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	984,923.00	853,335.00	0.00	837,955.00	(15,380.00)	-1.8%
All Other LCFF Transfers - Current Year	All Other	8091	(984,923.00)	(853,335.00)	0.00	(837,955.00)	15,380.00	-1.8%
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%
TOTAL, LCFF SOURCES			5,181,961.00	4,737,616.00	2,101,542.00	4,651,877.00	(85,739.00)	-1.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,373.00	1,373.00	0.00	1,373.00	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%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	132,935.00	196,969.00	0.00	194,572.00	(2,397.00)	-1.2%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	12,338.00	9,809.00	3,263.00	9,466.00	(343.00)	-3.5%
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	1,491.00	5,141.00	0.00	5,141.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290					(458.00)	
Career and Technical Education	3500-3599	8290	6,809.00	10,152.00	0.00	9,694.00		-4.5%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			561,989.00	485,136.00	0.00	485,136.00	0.00	0.0%
			716,935.00	708,580.00	3,263.00	705,382.00	(3,198.00)	-0.5%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	132,874.00	132,874.00	63,903.00	132,874.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,498.00	5,498.00	10,613.00	9,959.00	4,461.00	81.1%
Lottery - Unrestricted and Instructional Materials		8560	44,180.00	44,180.00	65,921.29	72,654.00	28,474.00	64.4%
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%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	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%
All Other State Revenue	All Other	8590	48,395.00	567,955.00	844,719.00	1,273,842.00	705,887.00	124.3%
TOTAL, OTHER STATE REVENUE			230,947.00	750,507.00	985,156.29	1,489,329.00	738,822.00	98.4%
OTHER LOCAL REVENUE								
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	5,000.00	5,000.00	9,938.82	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	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%
All Other Fees and Contracts		8689	0.00	48,848.00	105,000.00	48,848.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Local Revenue								
All Other Local Revenue		8699	1,500.00	1,500.00	0.00	1,500.00	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%
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			6,500.00	55,348.00	114,938.82	55,348.00	0.00	0.0%
TOTAL, REVENUES			6,136,343.00	6,252,051.00	3,204,900.11	6,901,936.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,978,416.00	1,807,481.00	1,001,472.62	1,950,041.00	(142,560.00)	-7.9%
Certificated Pupil Support Salaries		1200	154,565.00	156,879.00	90,723.32	168,768.00	(11,889.00)	-7.6%
Certificated Supervisors' and Administrators' Salaries		1300	335,907.00	342,668.00	195,901.23	392,438.00	(49,770.00)	-14.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,468,888.00	2,307,028.00	1,288,097.17	2,511,247.00	(204,219.00)	-8.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	175,564.00	218,132.00	92,826.72	147,439.00	70,693.00	32.4%
Classified Support Salaries		2200	6,474.00	54,945.00	39,058.93	117,057.00	(62,112.00)	-113.0%
Classified Supervisors' and Administrators' Salaries		2300	36,682.00	23,886.00	19,128.44	28,527.00	(4,641.00)	-19.4%
Clerical, Technical and Office Salaries		2400	218,132.00	257,717.00	148,539.84	269,413.00	(11,696.00)	-4.5%
Other Classified Salaries		2900	53,148.00	20,000.00	1,516.50	11,625.00	8,375.00	41.9%
TOTAL, CLASSIFIED SALARIES			490,000.00	574,680.00	301,070.43	574,061.00	619.00	0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	472,900.00	436,898.00	219,772.75	475,866.00	(38,968.00)	-8.9%
PERS		3201-3202	127,679.00	145,679.00	105,796.48	147,701.00	(2,022.00)	-1.4%
OASDI/Medicare/Alternative		3301-3302	65,548.00	76,839.00	48,390.49	80,557.00	(3,718.00)	-4.8%
Health and Welfare Benefits		3401-3402	527,254.00	558,727.52	250,693.44	553,646.52	5,081.00	0.9%
Unemployment Insurance		3501-3502	14,848.00	14,307.00	7,748.35	15,368.00	(1,061.00)	-7.4%
Workers' Compensation		3601-3602	134,044.00	98,216.00	54,031.84	105,022.00	(6,806.00)	-6.9%
OPEB, Allocated		3701-3702	35,590.00	34,327.00	19,083.39	36,867.00	(2,540.00)	-7.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	518.00	931.77	518.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,377,863.00	1,365,511.52	706,448.51	1,415,545.52	(50,034.00)	-3.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	5,972.00	5,972.00	63,942.72	25,379.00	(19,407.00)	-325.0%
Books and Other Reference Materials		4200	6,342.00	3,000.00	2,079.70	3,000.00	0.00	0.0%
Materials and Supplies		4300	331,071.00	588,316.19	69,110.83	413,134.19	175,182.00	29.8%
Noncapitalized Equipment		4400	74,322.00	59,142.00	19,930.07	60,404.00	(1,262.00)	-2.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			417,707.00	656,430.19	155,063.32	501,917.19	154,513.00	23.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	7,000.00	8,000.00	9,140.04	9,000.00	(1,000.00)	-12.5%
Dues and Memberships		5300	2,500.00	4,000.00	5,952.50	4,000.00	0.00	0.0%
Insurance		5400-5450	1,122.00	1,122.00	0.00	1,122.00	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	4,000.00	4,000.00	9,362.84	4,000.00	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	511,303.00	511,303.00	4,046.33	517,393.00	(6,090.00)	-1.2%
Professional/Consulting Services and								
Operating Expenditures		5800	443,173.00	505,581.00	192,797.08	468,491.00	37,090.00	7.3%
Communications		5900	14,100.00	26,100.00	20,655.08	26,100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			983,198.00	1,060,106.00	241,953.87	1,030,106.00	30,000.00	2.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	1,372.82	21,500.00	(21,500.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	14,100.00	14,100.00	0.00	0.00	14,100.00	100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			14,100.00	14,100.00	1,372.82	21,500.00	(7,400.00)	-52.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	450,100.00	468,616.00	374.80	473,416.00	(4,800.00)	-1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			450,100.00	468,616.00	374.80	473,416.00	(4,800.00)	-1.0%
TOTAL, EXPENDITURES			6,201,856.00	6,446,471.71	2,694,380.92	6,527,792.71		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
6300	Lottery: Instructional Materials	68,740.81
6500	Special Education	21,592.43
6546	Mental Health- Related Services	10,277.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	157,202.00
7311	Classified School Employee Professional Development Block Grant	367.00
7412	A-G Access/Success Grant	114,341.00
7413	A-G Learning Loss Mitigation Grant	120,174.00
7435	Learning Recovery Emergency Block Grant	530,516.00
Total, Restricted Balance		1,023,210.24

Special Education Pass-Through Fund Fund 10

The California Department of Education (CDE) established a special revenue fund for use by the Administration Unit (AU) of a Special Education Local Plan Area (SELPA) to account for special education pass-through revenues outside the general fund (01). LEA's were required to start using this new fund in 2011-12. The fund will allow CDE to improve their comparability of LEAs.

Generally, the fund is required for AUs that receive pass-through revenue for special education from federal, state, or local sources having administrative involvement in allocating and distributing the revenues to other member agencies.

Merced County Office of Education is the AU of the SELPA and will receive revenue in fund 10 that will immediately be passed-through to the 20 school districts in Merced County. The creation and use of the fund does not change how we allocate Special Education revenue only where we report the revenue and subsequent pass-through. Revenue received to operate MCOE's special education programs will still be received and recorded in the general fund (01).

Summary of the Special Education Pass-Through Fund FY 2022-23 2nd Interim Budget:

Beginning Balance	\$ 0
Revenue	38,110,747
Planned Expenditures	<u>(38,110,747)</u>
Ending Fund Balance	\$ 0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,349,918.00	11,349,918.00	7,376.03	11,349,918.00	0.00	0.0%
3) Other State Revenue		8300-8599	26,749,724.00	26,749,724.00	12,046,324.00	26,760,829.00	11,105.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			38,099,642.00	38,099,642.00	12,053,700.03	38,110,747.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	38,099,642.00	38,099,642.00	12,049,376.03	38,110,747.00	(11,105.00)	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			38,099,642.00	38,099,642.00	12,049,376.03	38,110,747.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	4,324.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)								
			0.00	0.00	4,324.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	11,349,918.00	11,349,918.00	7,376.03	11,349,918.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			11,349,918.00	11,349,918.00	7,376.03	11,349,918.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	24,738,043.00	24,738,043.00	11,176,517.00	24,738,043.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	2,011,681.00	2,011,681.00	869,807.00	2,022,786.00	11,105.00	0.6%
TOTAL, OTHER STATE REVENUE			26,749,724.00	26,749,724.00	12,046,324.00	26,760,829.00	11,105.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			38,099,642.00	38,099,642.00	12,053,700.03	38,110,747.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	13,361,599.00	13,361,599.00	872,859.03	13,372,704.00	(11,105.00)	-0.1%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	24,738,043.00	24,738,043.00	11,176,517.00	24,738,043.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			38,099,642.00	38,099,642.00	12,049,376.03	38,110,747.00	(11,105.00)	0.0%
TOTAL, EXPENDITURES			38,099,642.00	38,099,642.00	12,049,376.03	38,110,747.00		

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

Adult Education Fund Fund 11

The Adult Education fund was established in fiscal year 2015-16 to account for the Adult Education Block grant. The MCOE is a member of a consortium with seven other school districts and Merced College. The MCOE receives funding as a sub-recipient via Merced Community College. The Adult Education block grant program serves state and national interests by providing life-long educational opportunities and support services to all adults. Adult education provides free or low-cost classes to Californians ages 18 and older.

Summary of the Adult Education Fund FY 2022-23 2nd Interim Budget:

Beginning Balance	\$ 205,244
Revenue	1,253,889
Planned Expenditures	<u>(1,259,541)</u>
Ending Fund Balance	\$ 199,592

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	339,019.00	432,407.00	375,203.00	558,259.00	125,852.00	29.1%
4) Other Local Revenue		8600-8799	695,630.00	695,630.00	389,196.98	695,630.00	0.00	0.0%
5) TOTAL, REVENUES			1,034,649.00	1,128,037.00	764,399.98	1,253,889.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	315,930.00	470,456.00	251,207.60	449,866.00	20,590.00	4.4%
2) Classified Salaries		2000-2999	208,969.00	141,100.00	132,916.71	216,607.00	(75,507.00)	-53.5%
3) Employee Benefits		3000-3999	297,973.00	300,159.00	192,993.51	347,700.00	(47,541.00)	-15.8%
4) Books and Supplies		4000-4999	29,788.00	34,917.00	11,505.97	34,957.00	(40.00)	-0.1%
5) Services and Other Operating Expenditures		5000-5999	131,871.00	133,071.00	84,171.78	150,433.00	(17,362.00)	-13.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	49,618.00	53,986.10	23,641.70	59,978.10	(5,992.00)	-11.1%
9) TOTAL, EXPENDITURES			1,034,149.00	1,133,689.10	696,437.27	1,259,541.10		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			500.00	(5,652.10)	67,962.71	(5,652.10)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			500.00	(5,652.10)	67,962.71	(5,652.10)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	226,318.72	205,243.78		205,243.78	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)			226,318.72	205,243.78		205,243.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			226,318.72	205,243.78		205,243.78		
2) Ending Balance, June 30 (E + F1e)			226,818.72	199,591.68		199,591.68		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	18,350.47	8,635.70		8,635.70		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	208,468.25	190,955.98		190,955.98		
Adult Education Expenses	0000	9780		190,955.98				
Adult Education Expenses	0000	9780	208,468.25					
Adult Education Expenses	0000	9780				190,955.98		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	324,852.00	419,398.00	362,194.00	545,250.00	125,852.00	30.0%
All Other State Revenue	All Other	8590	14,167.00	13,009.00	13,009.00	13,009.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			339,019.00	432,407.00	375,203.00	558,259.00	125,852.00	29.1%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	1,290.50	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	695,130.00	695,130.00	387,906.48	695,130.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			695,630.00	695,630.00	389,196.98	695,630.00	0.00	0.0%
TOTAL, REVENUES			1,034,649.00	1,128,037.00	764,399.98	1,253,889.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	315,930.00	470,456.00	251,207.60	449,866.00	20,590.00	4.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			315,930.00	470,456.00	251,207.60	449,866.00	20,590.00	4.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	156,799.00	129,969.00	98,388.75	160,402.00	(30,433.00)	-23.4%
Classified Support Salaries		2200	52,170.00	11,131.00	34,527.96	56,205.00	(45,074.00)	-404.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			208,969.00	141,100.00	132,916.71	216,607.00	(75,507.00)	-53.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	62,201.00	89,995.00	29,283.97	86,061.00	3,934.00	4.4%
PERS		3201-3202	54,353.00	35,604.00	56,799.02	54,953.00	(19,349.00)	-54.3%
OASDI/Medicare/Alternative		3301-3302	22,349.00	17,164.00	19,086.21	23,103.00	(5,939.00)	-34.6%
Health and Welfare Benefits		3401-3402	126,067.00	126,517.00	68,261.96	149,564.00	(23,047.00)	-18.2%
Unemployment Insurance		3501-3502	2,488.00	3,062.00	1,920.78	3,336.00	(274.00)	-8.9%
Workers' Compensation		3601-3602	24,116.00	20,477.00	13,060.28	22,687.00	(2,210.00)	-10.8%
OPEB, Allocated		3701-3702	6,399.00	7,340.00	4,581.29	7,996.00	(656.00)	-8.9%
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			297,973.00	300,159.00	192,993.51	347,700.00	(47,541.00)	-15.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	5,135.00	5,135.00	4,259.00	4,259.00	876.00	17.1%
Materials and Supplies		4300	24,653.00	29,782.00	6,436.18	30,698.00	(916.00)	-3.1%
Noncapitalized Equipment		4400	0.00	0.00	810.79	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			29,788.00	34,917.00	11,505.97	34,957.00	(40.00)	-0.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	2,616.42	5,000.00	(5,000.00)	New
Dues and Memberships		5300	0.00	0.00	150.00	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	5,916.00	5,916.00	6,031.40	8,416.00	(2,500.00)	-42.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,600.00	22,800.00	17,100.00	22,800.00	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	99,470.00	99,470.00	51,089.19	99,470.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	4,885.00	4,885.00	6,921.00	14,747.00	(9,862.00)	-201.9%
Communications		5900	0.00	0.00	263.77	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			131,871.00	133,071.00	84,171.78	150,433.00	(17,362.00)	-13.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	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%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	49,618.00	53,986.10	23,641.70	59,978.10	(5,992.00)	-11.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			49,618.00	53,986.10	23,641.70	59,978.10	(5,992.00)	-11.1%
TOTAL, EXPENDITURES			1,034,149.00	1,133,689.10	696,437.27	1,259,541.10		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
6391	Adult Education Program	8,635.70
Total, Restricted Balance		8,635.70

Child Development Fund Fund 12

The Child Development fund was established in fiscal year 2004-05 to account for the federal, state and local revenues of the child development programs. The programs operating under this fund are subsidized by state or federal funds and not with the intent of recovering costs of the programs by other charges.

Early Education has a long and successful history of operating numerous programs that benefit children ages 0-5, their families and childcare providers. There are two divisions within the Early Education Department, the Early Education Support Programs (EESP) and Head Start (HS).

EESP works to empower, support and build capacity for all children, families and childcare providers of Merced County. The work of EESP also extends out to other counties within the Central Valley. Services provided include, financial childcare assistance, childcare referrals, home visiting, workforce development, coaching, professional growth opportunities and family engagement.

EESP includes all Child Care Subsidy Programs, Early Head Start Partnership, Child Care Resource and Referral Services, Merced County Collaborative for Children and Families, Caring Kids home visiting program, California Preschool Instructional Network.

The Head Start/Early Head Start program provides comprehensive child development and related services to children 0 to kindergarten age and pregnant women from income eligible families and children with exceptional needs. Head Start/Early Head Start prepares children intellectually, socially, emotionally, and physically for school and life and assists families in meeting their self-sufficiency goals.

Summary of the Child Development Fund FY 2022-23 2nd Interim Budget:

Beginning Balance	\$ 626,305
Revenue	57,364,234
Planned Expenditures	<u>(57,584,224)</u>
Ending Fund Balance	\$ 406,315

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	26,729,644.00	33,616,450.00	15,084,328.53	38,306,747.00	4,690,297.00	14.0%
3) Other State Revenue		8300-8599	7,655,847.00	10,516,416.00	6,113,891.17	10,312,543.00	(203,873.00)	-1.9%
4) Other Local Revenue		8600-8799	7,386,135.00	7,582,001.00	2,847,933.68	8,744,944.00	1,162,943.00	15.3%
5) TOTAL, REVENUES			41,771,626.00	51,714,867.00	24,046,153.38	57,364,234.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,743,748.00	5,959,366.00	2,813,638.57	5,785,776.00	173,590.00	2.9%
2) Classified Salaries		2000-2999	7,449,672.00	7,741,181.00	3,945,492.47	7,814,004.00	(72,823.00)	-0.9%
3) Employee Benefits		3000-3999	7,095,005.00	7,041,078.00	3,220,272.07	7,057,237.00	(16,159.00)	-0.2%
4) Books and Supplies		4000-4999	2,756,481.00	2,727,594.00	1,286,688.97	4,034,146.00	(1,306,552.00)	-47.9%
5) Services and Other Operating Expenditures		5000-5999	15,570,373.00	24,355,447.00	12,737,582.68	28,285,283.00	(3,929,836.00)	-16.1%
6) Capital Outlay		6000-6999	256,000.00	356,556.00	369,614.15	494,333.00	(137,777.00)	-38.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,964,330.00	3,691,707.87	1,355,621.91	4,113,444.87	(421,737.00)	-11.4%
9) TOTAL, EXPENDITURES			41,835,609.00	51,872,929.87	25,728,910.82	57,584,223.87		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(63,983.00)	(158,062.87)	(1,682,757.44)	(219,989.87)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(63,983.00)	(158,062.87)	(1,682,757.44)	(219,989.87)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	371,456.04	626,304.79		626,304.79	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)			371,456.04	626,304.79		626,304.79		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			371,456.04	626,304.79		626,304.79		
2) Ending Balance, June 30 (E + F1e)			307,473.04	468,241.92		406,314.92		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	307,473.04	468,241.92		406,314.92		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
Child Nutrition Programs		8220	330,000.00	543,000.00	244,580.97	488,000.00	(55,000.00)	-10.1%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	26,399,844.00	33,073,450.00	14,839,747.56	37,818,747.00	4,745,297.00	14.3%
TOTAL, FEDERAL REVENUE			26,729,844.00	33,616,450.00	15,084,328.53	38,306,747.00	4,690,297.00	14.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	20,000.00	30,000.00	12,687.63	25,000.00	(5,000.00)	-16.7%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,635,847.00	10,486,416.00	6,101,203.54	10,287,543.00	(198,873.00)	-1.9%
TOTAL, OTHER STATE REVENUE			7,655,847.00	10,516,416.00	6,113,891.17	10,312,543.00	(203,873.00)	-1.9%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	31,115.49	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								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	40,779.00	40,779.00	New
Other Local Revenue								
All Other Local Revenue		8699	7,386,135.00	7,582,001.00	2,816,818.19	8,704,165.00	1,122,164.00	14.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,386,135.00	7,582,001.00	2,847,933.68	8,744,944.00	1,162,943.00	15.3%
TOTAL, REVENUES			41,771,626.00	51,714,867.00	24,046,153.38	57,364,234.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,622,080.00	4,879,498.00	2,230,187.22	4,712,621.00	166,877.00	3.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,121,668.00	1,079,868.00	583,451.35	1,073,155.00	6,713.00	0.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			5,743,748.00	5,959,366.00	2,813,638.57	5,785,776.00	173,590.00	2.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	808,211.00	862,681.00	313,564.22	815,956.00	46,725.00	5.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Support Salaries		2200	2,908,913.00	2,871,335.00	1,478,282.18	2,800,587.00	70,748.00	2.5%
Classified Supervisors' and Administrators' Salaries		2300	2,050,499.00	2,285,190.00	1,245,994.63	2,340,589.00	(55,399.00)	-2.4%
Clerical, Technical and Office Salaries		2400	1,682,048.00	1,721,975.00	907,651.44	1,856,871.00	(134,896.00)	-7.8%
Other Classified Salaries		2900	1.00	0.00	0.00	1.00	(1.00)	New
TOTAL, CLASSIFIED SALARIES			7,449,672.00	7,741,181.00	3,945,492.47	7,814,004.00	(72,823.00)	-0.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,108,349.00	1,047,783.00	477,389.33	1,107,562.00	(59,779.00)	-5.7%
PERS		3201-3202	1,918,521.00	2,043,487.00	1,062,416.48	1,955,848.00	87,639.00	4.3%
OASDI/Medicare/Alternative		3301-3302	651,822.00	672,805.00	348,240.27	678,382.00	(5,577.00)	-0.8%
Health and Welfare Benefits		3401-3402	2,598,093.00	2,578,855.00	985,922.01	2,622,237.00	(43,382.00)	-1.7%
Unemployment Insurance		3501-3502	66,140.00	68,470.00	33,825.09	68,004.00	466.00	0.7%
Workers' Compensation		3601-3602	593,734.00	465,573.00	231,613.95	462,443.00	3,130.00	0.7%
OPEB, Allocated		3701-3702	158,346.00	164,105.00	80,864.94	162,761.00	1,344.00	0.8%
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			7,095,005.00	7,041,078.00	3,220,272.07	7,057,237.00	(16,159.00)	-0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	699.07	6,500.00	(6,500.00)	New
Materials and Supplies		4300	2,067,730.00	1,991,645.00	771,292.51	3,254,355.00	(1,262,710.00)	-63.4%
Noncapitalized Equipment		4400	133,751.00	177,949.00	131,012.04	212,291.00	(34,342.00)	-19.3%
Food		4700	555,000.00	558,000.00	383,685.35	561,000.00	(3,000.00)	-0.5%
TOTAL, BOOKS AND SUPPLIES			2,756,481.00	2,727,594.00	1,286,688.97	4,034,146.00	(1,306,552.00)	-47.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	483,882.00	423,882.00	156,844.65	423,882.00	0.00	0.0%
Travel and Conferences		5200	134,895.00	106,883.00	67,081.06	121,265.00	(14,382.00)	-13.5%
Dues and Memberships		5300	16,100.00	29,940.00	31,345.42	35,728.00	(5,788.00)	-19.3%
Insurance		5400-5450	41,103.00	21,800.00	0.00	25,700.00	(3,900.00)	-17.9%
Operations and Housekeeping Services		5500	200.00	200.00	0.00	200.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	34,845.00	34,368.00	20,277.53	33,503.00	865.00	2.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,525,273.00	1,510,618.00	246,298.80	1,510,086.00	532.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	13,318,797.00	22,212,381.00	12,204,155.23	26,108,399.00	(3,896,018.00)	-17.5%
Communications		5900	15,278.00	15,375.00	11,579.99	26,520.00	(11,145.00)	-72.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,570,373.00	24,355,447.00	12,737,582.68	28,285,283.00	(3,929,836.00)	-16.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	150,000.00	31,000.00	45,709.75	168,777.00	(137,777.00)	-444.4%
Equipment		6400	106,000.00	325,556.00	323,904.40	325,556.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CAPITAL OUTLAY			256,000.00	356,556.00	369,614.15	494,333.00	(137,777.00)	-38.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	2,964,330.00	3,691,707.87	1,355,621.91	4,113,444.87	(421,737.00)	-11.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,964,330.00	3,691,707.87	1,355,621.91	4,113,444.87	(421,737.00)	-11.4%
TOTAL, EXPENDITURES			41,835,609.00	51,872,929.87	25,728,910.82	57,584,223.87		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2022-23 Projected Totals
5058	Child Development: Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act - One-time Stipend	24,806.25
9010	Other Restricted Local	381,508.67
Total, Restricted Balance		406,314.92

Special Reserve for Other Than Capital Outlay

Fund 17

This fund is used for the accumulation of general fund dollars reserved for economic uncertainties or to cover cash flow shortages in other funds. Expenditures may not be made from this fund. Amounts from this fund must be transferred to other authorized funds before expenditures can be made.

This fund is used to cover temporary cash flow shortages in the organization's operating funds. The Child Development fund (12) maintains a \$2 million cash loan due to the nature of the funding for the grants and contracts in the Child Development fund. The majority of the funding received is on a reimbursement basis.

Summary of Fund 17 FY 2022-23 2nd Interim Budget:

Beginning Balance	\$ 13,232,679
Interest Revenue	<u>80,000</u>
Transfers Out	(922,680)
Ending Fund Balance	\$ 12,389,999
Assigned: Unexpected Facility Repairs	\$ 1,603,154
Reserve for Economic Uncertainties	\$ 10,786,845

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80,000.00	80,000.00	108,594.36	80,000.00	0.00	0.0%
5) TOTAL, REVENUES			80,000.00	80,000.00	108,594.36	80,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			80,000.00	80,000.00	108,594.36	80,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	922,680.00	(922,680.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	(922,680.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			80,000.00	80,000.00	108,594.36	(842,680.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,725,480.70	13,232,679.01		13,232,679.01	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,725,480.70	13,232,679.01		13,232,679.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,725,480.70	13,232,679.01		13,232,679.01		
2) Ending Balance, June 30 (E + F1e)			15,805,480.70	13,312,679.01		12,389,999.01		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,428,154.00	1,603,154.00		1,603,154.00		
Unexpected Facility Repairs	0000	9780		1,603,154.00				
Unexpected Facility Repairs	0000	9780	1,603,154.00					
CGM Cabins	0000	9780	825,000.00					
Unexpected Facility Repairs	0000	9780				1,603,154.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	13,377,326.70	11,709,525.01		10,786,845.01		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	80,000.00	80,000.00	108,594.36	80,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			80,000.00	80,000.00	108,594.36	80,000.00	0.00	0.0%
TOTAL, REVENUES			80,000.00	80,000.00	108,594.36	80,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	922,680.00	(922,680.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	922,680.00	(922,680.00)	New
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + e)			0.00	0.00	0.00	(922,680.00)		

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

Special Reserve Fund for Postemployment Benefits Fund 20

The post-employment benefits fund was created in fiscal year 1996-97 exclusively for the purpose of establishing a reserve to fund the future cost of retiree's health and welfare benefits for eligible employees.

In January of 2023, an Actuarial Roll Forward Valuation was completed to update the total amount of the future liability of post-employment benefits. The accrued liability of the MCOE for all benefits of current and future retirees' is \$12,213,449. The report is based on information as of June 2022.

The total unfunded liability of over \$12.0 million does not include the dollars held in this reserve fund. MCOE selected to maintain this balance locally for flexibility in cash flow needs and in case the total liability should decrease, we would not be "overfunding" the liability.

MCOE has established an irrevocable trust fund to accumulate the contributions promised to pay all retiree benefits and to process the actual monthly payments of health benefit premiums for the retirees. The initial \$2,000,000 deposit to the trust occurred in July 2008. The MCOE uses the irrevocable trust fund to pay for the current benefits of the retiree's and accumulate funds for future costs. The balance as of June 30, 2022, was \$467,371.

Summary of Fund 20 FY 2022-23 2nd Interim Budget:

Beginning Balance	\$ 1,192,420
Interest Revenue	<u>8,000</u>
Assigned: Post Employment Benefit	\$ 1,200,420

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	8,000.00	10,095.64	8,000.00	0.00	0.0%
5) TOTAL, REVENUES			8,000.00	8,000.00	10,095.64	8,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,000.00	8,000.00	10,095.64	8,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,000.00	8,000.00	10,095.64	8,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,192,371.08	1,192,419.84		1,192,419.84	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)			1,192,371.08	1,192,419.84		1,192,419.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,192,371.08	1,192,419.84		1,192,419.84		
2) Ending Balance, June 30 (E + F1e)			1,200,371.08	1,200,419.84		1,200,419.84		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,200,371.08	1,200,419.84		1,200,419.84		
Other Post Employment Expenses	0000	9780		1,200,419.84				
Other Post Employment Benefits	0000	9780	1,200,371.08					
Other Post Employment Expenses	0000	9780				1,200,419.84		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
OTHER LOCAL REVENUE								
Interest		8660	8,000.00	8,000.00	10,095.64	8,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,000.00	8,000.00	10,095.64	8,000.00	0.00	0.0%
TOTAL, REVENUES			8,000.00	8,000.00	10,095.64	8,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + e)			0.00	0.00	0.00	0.00		

Merced County Office of Education
Merced County

2022-23 Second Interim
Special Reserve Fund for Postemployment Benefits
Restricted Detail

24102490000000
Form 201
D82WAX2758(2022-23)

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

County School Facilities Fund Fund 35

This State School Building Fund was established in fiscal year 1998-99. The state and local school districts both have the ability to issue bonds to pay for school facilities. County Offices of Education are unable to issue bonds but can participate in the State's School Facility Program (SFP) funded by State bonds. Financial hardship assistance is available for those school districts and County Offices of Education which cannot provide all of the funding required to participate in (SFP) or a Full-Day Kindergarten Facilities Grant Program (FDKFGP) project. In order to receive financial hardship assistance, the MCOE must have made all reasonable efforts to raise local funding and must also demonstrate that it is unable to contribute all or a portion of the matching share requirement. If the MCOE meets the financial hardship criteria, it is eligible for financial assistance for new construction, modernization, Facility Hardship projects and/or FDKFGP.

Currently the MCOE has no projects on the OPSC funded, unfunded or acknowledged list.

Future Projects:

The MCOE has completed in 2022-23 a two-classroom Special Education building which will reside on the Dos Palos, Bryant Middle School site. The MCOE is in the process of applying for Financial Hardship assistance. The MCOE has also recently completed a study of future Special Education classroom needs and is currently working on prioritizing the projects. The funds remaining in this fund include project savings.

Summary of the Facilities Fund FY 2022-23 2nd Interim Budget:

Beginning Balance	\$ 3,384,789
Interest Revenue	<u>30,000</u>
Ending Fund Balance	\$ 3,414,789

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	552,465.06	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,000.00	30,000.00	30,472.13	30,000.00	0.00	0.0%
5) TOTAL, REVENUES			30,000.00	30,000.00	582,937.19	30,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,000.00	30,000.00	582,937.19	30,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,000.00	30,000.00	582,937.19	30,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,491,509.26	3,384,788.55		3,384,788.55	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)			3,491,509.26	3,384,788.55		3,384,788.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,491,509.26	3,384,788.55		3,384,788.55		
2) Ending Balance, June 30 (E + F1e)			3,521,509.26	3,414,788.55		3,414,788.55		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,278,769.76	3,302,816.47		3,302,816.47		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	242,739.50	111,972.08		111,972.08		
State Funded Facility Projects	0000	9780		111,972.08				
State Funded Facility Projects	0000	9780	242,739.50					
State Funded Facility Projects	0000	9780				111,972.08		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	552,465.06	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	552,465.06	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	30,472.13	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,000.00	30,000.00	30,472.13	30,000.00	0.00	0.0%
TOTAL, REVENUES			30,000.00	30,000.00	582,937.19	30,000.00		
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%

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

Resource	Description	2022-23 Projected Totals
7710	State School Facilities Projects	3,302,816.47
Total, Restricted Balance		3,302,816.47

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	30.00	30.00	30.00	30.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	130.00	130.00	230.00	210.00	80.00	62.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	160.00	160.00	260.00	240.00	80.00	50.0%
2. District Funded County Program ADA						
a. County Community Schools	161.00	161.00	125.00	125.00	(36.00)	-22.0%
b. Special Education-Special Day Class	661.00	661.00	748.00	748.00	87.00	13.0%
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	3.00	3.00	3.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	822.00	822.00	876.00	876.00	54.00	7.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	982.00	982.00	1,136.00	1,116.00	134.00	14.0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0.0%
5. County Operations Grant ADA	53,098.00	53,098.00	54,823.00	54,823.00	1,725.00	3.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0.0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	402.00	402.00	339.00	320.00	(82.00)	-20.0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. Total, Charter School Funded County Program ADA						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0.0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	402.00	402.00	339.00	320.00	(82.00)	-20.0%
9. TOTAL CHARTER SCHOOL ADA Reported In Fund 01, 09, or 62 (Sum of Lines C4 and C8)	402.00	402.00	339.00	320.00	(82.00)	-20.0%

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

Merced County Office of Education
Merced County

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	October		85,171,734.71	50,478,878.12	24,579,661.55	21,374,183.72	22,371,464.24	24,421,926.60	30,468,425.11	30,229,188.97
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		437,374.00	437,374.00	796,222.00	787,273.00	787,273.00	796,222.00	787,273.00	0.00
Property Taxes	8020-8079		794,492.87	9,210.39	14,676.20	1,026,738.50	1,271,101.36	5,709,928.60	1,260,688.49	807,172.99
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		273,289.39	656,409.69	748,398.81	433,337.66	2,949,666.41	223,016.01	1,019,704.13	745,696.06
Other State Revenue	8300-8599		1,988,816.59	2,127,365.94	3,500,636.03	2,702,868.00	4,930,075.62	3,384,797.85	2,751,229.92	(486,306.02)
Other Local Revenue	8600-8799		684,404.26	653,944.49	1,894,979.95	2,376,681.77	2,187,922.76	2,438,270.92	1,664,992.02	804,842.40
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			4,178,377.11	3,894,304.51	6,954,912.99	7,326,898.93	12,126,039.15	12,552,235.38	7,483,887.56	1,871,405.43
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		783,928.33	2,087,022.68	1,998,714.41	1,963,235.88	1,976,100.56	1,973,062.52	2,152,214.12	2,149,663.23
Classified Salaries	2000-2999		1,348,270.31	2,221,107.00	2,539,038.72	2,565,410.65	2,624,924.47	3,312,250.92	2,590,237.98	2,840,108.62
Employee Benefits	3000-3999		749,569.90	1,422,715.24	2,437,988.11	2,458,780.44	2,478,828.30	2,737,240.98	2,576,098.70	2,619,169.95
Books and Supplies	4000-4999		75,244.95	382,649.37	409,778.96	386,684.04	522,753.70	360,028.04	378,314.14	479,514.31
Services	5000-5999		291,332.72	1,625,952.68	819,504.59	2,124,460.96	2,061,639.30	1,160,618.03	803,885.73	650,320.39
Capital Outlay	6000-6599		394,721.69	1,269,080.35	527,967.28	496,261.89	210,059.89	80,693.84	28,254.38	432,391.71
Other Outgo	7000-7499		437,368.76	(2,277.04)	(5,876.02)	(564,211.96)	(2,563.26)	(201,108.57)	(462,414.38)	966.88

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

Merced County Office of Education
Merced County

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			4,080,436.66	9,006,250.28	8,727,116.05	9,430,621.90	9,871,742.96	9,422,785.76	8,066,590.67	9,172,135.09
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	608,748.29	1,911.32	179,454.88	(125,493.90)	227,877.30	(283,749.00)	213.00	(211.00)	(1,733.52)
Accounts Receivable	9200-9299	13,558,661.02	2,399,193.82	1,294,069.63	427,417.15	3,693,847.58	732,927.87	2,471,518.13	51,585.42	2,544.00
Due From Other Funds	9310	3,422,755.88	8,294.47	1,415,075.43	1,657,095.56	289,438.77	(11,288.29)	(7,177.33)	61,309.40	(9,137.75)
Stores	9320	114,708.70	15,361.49	(486.22)	(19,829.28)	17,565.97	(5,171.64)	10,813.24	24,092.17	(18,413.95)
Prepaid Expenditures	9330	36,088.00	15,394.00							
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		17,740,961.89	2,440,155.10	2,888,113.72	1,939,189.53	4,228,729.62	432,718.94	2,475,367.04	136,775.99	(26,741.22)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	63,751,357.51	36,828,159.21	22,399,266.97	(434,847.50)	1,119,958.22	(221,652.00)	(441,681.85)	(206,690.98)	(435,998.53)
Due To Other Funds	9610	3,589,533.54	291.95	148,803.33	3,433,108.26	7,330.00				
Current Loans	9640									
Unearned Revenues	9650	2,752,661.42	402,500.98	1,117,314.22	374,203.54	437.91	858,204.77	0.00		
Deferred Inflows of Resources	9690									
SUBTOTAL		70,093,552.47	37,230,952.14	23,665,384.52	3,372,464.30	1,127,726.13	636,552.77	(441,681.85)	(206,690.98)	(435,998.53)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		(52,352,590.58)	(34,790,797.04)	(20,777,270.80)	(1,433,274.77)	3,101,003.49	(203,833.83)	2,917,048.89	343,466.97	409,257.31
E. NET INCREASE/DECREASE (B - C + D)			(34,692,856.59)	(25,899,216.57)	(3,205,477.83)	997,280.52	2,050,462.36	6,046,498.51	(239,236.14)	(6,891,472.35)
F. ENDING CASH (A + E)			50,478,878.12	24,579,661.55	21,374,183.72	22,371,464.24	24,421,926.60	30,468,425.11	30,229,188.97	23,337,716.62
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	October	23,337,716.62	20,533,590.88	20,024,644.16	13,564,544.19				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,160,047.00	1,080,024.00	1,080,024.00	1,085,907.00	0.00		10,235,013.00	10,235,013.00
Property Taxes	8020-8079	142,584.53	3,992,366.84	855,507.18	569,135.05			16,453,603.00	16,453,603.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	2,882,371.80	4,735,325.10	205,883.70	7,921,433.24	3,500,000.00		26,294,532.00	26,294,532.00
Other State Revenue	8300-8599	1,525,776.48	1,356,245.76	2,478,204.20	4,068,737.63	1,200,000.00		31,528,448.00	31,528,448.00
Other Local Revenue	8600-8799	2,180,026.40	1,916,050.12	2,616,031.68	8,720,105.23	800,000.00		28,938,252.00	28,938,252.00
Interfund Transfers In	8910-8929		307,560.00	307,560.00	307,560.00			922,680.00	922,680.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		8,890,806.21	13,387,571.82	7,543,210.76	22,672,878.15	5,500,000.00	0.00	114,372,528.00	114,372,528.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,576,392.82	2,576,392.82	2,576,392.82	1,643,963.81	932,429.00		25,389,513.00	25,389,513.00
Classified Salaries	2000-2999	3,284,714.83	3,284,714.83	3,284,714.84	2,366,956.99	917,757.84		33,180,208.00	33,180,207.00
Employee Benefits	3000-3999	3,171,317.36	3,171,317.36	3,171,317.36	2,896,782.46	274,534.89		30,165,661.05	30,165,659.00
Books and Supplies	4000-4999	1,226,911.16	1,226,911.15	1,226,911.16	930,641.73	296,269.42		7,902,612.13	7,902,615.13
Services	5000-5999	3,288,972.74	3,288,972.74	3,288,972.74	1,673,972.74	1,615,000.00		22,693,605.36	22,693,605.41
Capital Outlay	6000-6599	1,425,939.63	1,425,939.62	1,425,939.63	869,717.62	556,222.00		9,143,189.53	9,143,189.53
Other Outgo	7000-7499	(330,807.90)	(396,969.48)	(463,131.06)	(1,884,580.94)			(3,875,604.97)	(3,875,604.97)
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

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

Merced County Office of Education
Merced County

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		14,643,440.64	14,577,279.04	14,511,117.49	8,497,454.41	4,592,213.15	0.00	124,599,184.10	124,599,184.10
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	19,998.69	282,740.50	282,740.02	25,000.00			608,748.29	
Accounts Receivable	9200-9299	2,500,000.00	75,000.00	9,000.00	(98,442.58)			13,558,661.02	
Due From Other Funds	9310	3,500.00	2,500.00	5,000.00	8,145.62			3,422,755.88	
Stores	9320	25,000.00	20,530.00	11,066.74	34,180.18			114,708.70	
Prepaid Expenditures	9330				(4,794.40)	25,488.40		36,088.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		2,548,498.69	380,770.50	307,806.76	(35,911.18)	25,488.40	0.00	17,740,961.89	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(400,000.00)	(300,000.00)	(200,000.00)	6,044,843.97			63,751,357.51	
Due To Other Funds	9610							3,589,533.54	
Current Loans	9640							0.00	
Unearned Revenues	9650	0.00						2,752,661.42	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(400,000.00)	(300,000.00)	(200,000.00)	6,044,843.97	0.00	0.00	70,093,552.47	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		2,948,498.69	680,770.50	507,806.76	(6,080,755.15)	25,488.40	0.00	(52,352,590.58)	
E. NET INCREASE/DECREASE (B - C + D)		(2,804,135.74)	(508,936.72)	(6,460,099.97)	8,094,668.59	933,275.25	0.00	(62,579,246.68)	(10,226,656.10)
F. ENDING CASH (A + E)		20,533,580.88	20,024,644.16	13,564,544.19	21,659,212.78				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								22,592,488.03	

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 20, 2023

Signed: _____
 County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

 X

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Craig Nelson

Telephone: 209-381-6734

Title: Director Financial Services Internal

E-mail: cnelson@mcocoe.org

Criteria and Standards Review Summary

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

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

S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)		54,823.00	0.00%	54,823.00	0.00%	54,823.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	20,447,600.00	3.91%	21,247,600.00	3.77%	22,047,600.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	3,194,794.00	0.00%	3,194,794.00	0.00%	3,194,794.00
4. Other Local Revenues	8600-8799	10,711,206.00	0.00%	10,711,206.00	0.00%	10,711,206.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(5,414,021.00)	(32.84%)	(3,636,259.00)	24.75%	(4,536,259.00)
6. Total (Sum lines A1 thru A5c)		28,939,579.00	8.91%	31,517,341.00	(.32%)	31,417,341.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,959,870.00		7,419,222.00
b. Step & Column Adjustment				111,358.00		118,708.00
c. Cost-of-Living Adjustment				347,994.00		148,384.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,959,870.00	6.60%	7,419,222.00	3.60%	7,686,314.00
2. Classified Salaries						
a. Base Salaries				11,388,598.00		12,140,246.00
b. Step & Column Adjustment				182,218.00		194,244.00
c. Cost-of-Living Adjustment				569,430.00		242,805.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,388,598.00	6.60%	12,140,246.00	3.60%	12,577,295.00
3. Employee Benefits	3000-3999	9,427,349.00	8.53%	10,231,562.00	6.58%	10,904,732.00
4. Books and Supplies	4000-4999	1,992,741.00	(10.00%)	1,793,466.00	(5.00%)	1,703,792.00
5. Services and Other Operating Expenditures	5000-5999	10,876,916.36	(14.01%)	9,353,037.00	(6.60%)	8,735,385.00
6. Capital Outlay	6000-6999	561,391.00	(73.28%)	150,000.00	0.00%	150,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(10,333,718.36)	1.89%	(10,528,725.00)	(.69%)	(10,456,331.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		30,873,147.00	(1.02%)	30,558,808.00	2.43%	31,301,187.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(1,933,568.00)		958,533.00		116,154.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,565,712.57		8,632,144.57		9,590,677.57
2. Ending Fund Balance (Sum lines C and D1)		8,632,144.57		9,590,677.57		9,706,831.57
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	117,698.00		117,698.00		117,698.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
d. Assigned	9780	6,022,462.57		7,205,274.57		7,324,137.57
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,491,984.00		2,267,705.00		2,264,996.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,632,144.57		9,590,677.57		9,706,831.57
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,491,984.00		2,267,705.00		2,264,996.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	10,786,845.01		10,886,845.00		10,986,845.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		13,278,829.01		13,154,550.00		13,251,841.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	6,241,016.00	2.40%	6,391,016.00	2.35%	6,541,016.00
2. Federal Revenues	8100-8299	26,294,532.00	(13.32%)	22,791,136.00	1.97%	23,241,136.00
3. Other State Revenues	8300-8599	28,333,654.00	(4.45%)	27,072,636.00	0.00%	27,072,636.00
4. Other Local Revenues	8600-8799	18,227,046.00	0.00%	18,227,046.00	0.00%	18,227,046.00
5. Other Financing Sources						
a. Transfers In	8900-8929	922,680.00	(100.00%)	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	5,414,021.00	(32.84%)	3,636,259.00	24.75%	4,536,259.00
6. Total (Sum lines A1 thru A5c)		85,432,949.00	(8.56%)	78,118,093.00	1.92%	79,618,093.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				18,429,643.00		19,645,999.00
b. Step & Column Adjustment				294,874.00		314,336.00
c. Cost-of-Living Adjustment				921,482.00		392,920.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	18,429,643.00	6.60%	19,645,999.00	3.60%	20,353,255.00
2. Classified Salaries						
a. Base Salaries				21,791,609.00		22,599,855.00
b. Step & Column Adjustment				348,666.00		361,598.00
c. Cost-of-Living Adjustment				1,059,580.00		439,997.00
d. Other Adjustments				(600,000.00)		(600,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,791,609.00	3.71%	22,599,855.00	.89%	22,801,450.00
3. Employee Benefits	3000-3999	20,738,310.00	6.54%	22,095,584.00	4.53%	23,095,795.00
4. Books and Supplies	4000-4999	5,909,874.13	(45.50%)	3,220,752.00	(29.66%)	2,265,564.00
5. Services and Other Operating Expenditures	5000-5999	11,816,689.05	(29.90%)	8,282,982.00	(22.00%)	6,460,725.00
6. Capital Outlay	6000-6999	8,581,798.53	(98.25%)	150,000.00	0.00%	150,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	771,234.00	0.00%	771,234.00	0.00%	771,234.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	5,686,879.39	6.56%	6,060,029.00	(.16%)	6,050,627.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		93,726,037.10	(11.63%)	82,826,435.00	(1.06%)	81,948,650.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(8,293,088.10)		(4,708,342.00)		(2,330,567.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		22,253,431.56		13,960,343.46		9,252,001.46
2. Ending Fund Balance (Sum lines C and D1)		13,960,343.46		9,252,001.46		6,921,444.46
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	13,960,343.46		9,252,001.46		6,921,444.46
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,960,343.46		9,252,001.46		6,921,444.46
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B-2d Salaries and Wages including benefits were adjusted for 1-time funding.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		54,823.00	0.00%	54,823.00	0.00%	54,823.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	26,688,616.00	3.56%	27,638,616.00	3.44%	28,588,616.00
2. Federal Revenues	8100-8299	26,294,532.00	(13.32%)	22,791,136.00	1.97%	23,241,136.00
3. Other State Revenues	8300-8599	31,528,448.00	(4.00%)	30,267,430.00	0.00%	30,267,430.00
4. Other Local Revenues	8600-8799	28,938,252.00	0.00%	28,938,252.00	0.00%	28,938,252.00
5. Other Financing Sources						
a. Transfers In	8900-8929	922,680.00	(100.00%)	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)		114,372,528.00	(4.14%)	109,635,434.00	1.28%	111,035,434.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				25,389,513.00		27,065,221.00
b. Step & Column Adjustment				406,232.00		433,044.00
c. Cost-of-Living Adjustment				1,269,476.00		541,304.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	25,389,513.00	6.60%	27,065,221.00	3.60%	28,039,569.00
2. Classified Salaries						
a. Base Salaries				33,180,207.00		34,740,101.00
b. Step & Column Adjustment				530,884.00		555,842.00
c. Cost-of-Living Adjustment				1,629,010.00		682,802.00
d. Other Adjustments				(600,000.00)		(600,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	33,180,207.00	4.70%	34,740,101.00	1.84%	35,378,745.00
3. Employee Benefits	3000-3999	30,165,659.00	7.17%	32,327,146.00	5.16%	34,000,527.00
4. Books and Supplies	4000-4999	7,902,615.13	(36.55%)	5,014,218.00	(20.84%)	3,969,356.00
5. Services and Other Operating Expenditures	5000-5999	22,693,605.41	(22.29%)	17,636,019.00	(13.83%)	15,196,110.00
6. Capital Outlay	6000-6999	9,143,189.53	(96.72%)	300,000.00	0.00%	300,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	771,234.00	0.00%	771,234.00	0.00%	771,234.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(4,646,838.97)	(3.83%)	(4,468,696.00)	(1.41%)	(4,405,704.00)
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)		124,599,184.10	(9.00%)	113,385,243.00	(.12%)	113,249,837.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(10,226,656.10)		(3,749,809.00)		(2,214,403.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		32,819,144.13		22,592,488.03		18,842,679.03
2. Ending Fund Balance (Sum lines C and D1)		22,592,488.03		18,842,679.03		16,628,276.03
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	117,698.00		117,698.00		117,698.00
b. Restricted	9740	13,960,343.46		9,252,001.46		6,921,444.46
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
d. Assigned	9780	6,022,462.57		7,205,274.57		7,324,137.57
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,491,984.00		2,267,705.00		2,264,996.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		22,592,488.03		18,842,679.03		16,628,276.03
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,491,984.00		2,267,705.00		2,264,996.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,786,845.01		10,886,845.00		10,986,845.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		13,278,829.01		13,154,550.00		13,251,841.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.66%		11.60%		11.70%
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):	Merced County SELPA					
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		38,110,747.00		38,110,747.00		38,110,747.00
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)		124,599,184.10		113,385,243.00		113,249,837.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		124,599,184.10		113,385,243.00		113,249,837.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		124,599,184.10		113,385,243.00		113,249,837.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,491,983.68		2,267,704.86		2,264,996.74
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		2,240,000.00		2,240,000.00		2,240,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,491,983.68		2,267,704.86		2,264,996.74
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multi-year 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		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)				
Current Year (2022-23)	160.00	240.00	50.0%	Not Met
1st Subsequent Year (2023-24)	160.00	240.00	50.0%	Not Met
2nd Subsequent Year (2024-25)	160.00	240.00	50.0%	Not Met
District Funded County Program ADA (Form AI, Line B2g)				
Current Year (2022-23)	822.00	876.00	6.6%	Not Met
1st Subsequent Year (2023-24)	822.00	876.00	6.6%	Not Met
2nd Subsequent Year (2024-25)	822.00	876.00	6.6%	Not Met
County Operations Grant ADA (Form AI, Line B5)				
Current Year (2022-23)	53,098.00	54,823.00	3.2%	Not Met
1st Subsequent Year (2023-24)	53,098.00	54,823.00	3.2%	Not Met
2nd Subsequent Year (2024-25)	53,098.00	54,823.00	3.2%	Not Met
Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3)				
Current Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

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

Explanation: (required if NOT met)	Reductions in students referred to Juvenile Hall facility are offset by increase of students referred by probation and districts. Increases with students with special needs are stabilizing to pre-COVID rates.
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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%

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 2A)	Projected Year Totals	Percent Change	Status
Current Year (2022-23)	24,893,047.00	26,688,616.00	7.3%	Not Met
1st Subsequent Year (2023-24)	26,833,047.00	27,638,616.00	7.0%	Not Met
2nd Subsequent Year (2024-25)	26,783,047.00	28,588,616.00	6.7%	Not Met

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

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

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

Explanation:
(required if NOT met)

Variance is due to CDE LCFF Formula changes and increase in ADA.

3. **CRITERION: Salaries and Benefits**

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

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

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals			
	(Form 011, Objects 1000-3999) (Form 01CSI, Item 3A)	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2022-23)	68,487,207.00	68,735,379.00	.3%	Met
1st Subsequent Year (2023-24)	90,665,420.00	94,132,468.00	3.8%	Met
2nd Subsequent Year (2024-25)	92,780,500.00	97,418,841.00	5.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state, and other local) or expenditures (including books and supplies, and services and other operating) for any of the current fiscal year or two subsequent fiscal years have not changed by more than five percent since 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	Second Interim	Percent Change	Change Is Outside
	Projected Year Totals (Form 01CSI, Item 4A)	Projected Year Totals (Fund 01/Form MYPI)		Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2022-23)	26,199,805.57	26,204,532.00	.4%	No
1st Subsequent Year (2023-24)	22,427,349.00	22,791,136.00	1.6%	No
2nd Subsequent Year (2024-25)	22,777,349.00	23,241,136.00	2.0%	No
Explanation: (required if Yes)				
Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2022-23)	28,472,759.00	31,528,448.00	10.7%	Yes
1st Subsequent Year (2023-24)	28,062,759.00	30,267,430.00	7.9%	Yes
2nd Subsequent Year (2024-25)	28,062,759.00	30,267,430.00	7.9%	Yes
Explanation: (required if Yes)	Budgeted for SPED Transportation reimbursement.			
Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2022-23)	28,210,274.00	28,938,252.00	2.6%	No
1st Subsequent Year (2023-24)	28,210,274.00	28,938,252.00	2.6%	No
2nd Subsequent Year (2024-25)	28,210,274.00	28,938,252.00	2.6%	No
Explanation: (required if Yes)				
Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2022-23)	8,041,608.00	7,902,615.13	-1.7%	No
1st Subsequent Year (2023-24)	5,084,374.00	5,014,218.00	-1.4%	No
2nd Subsequent Year (2024-25)	4,144,026.00	3,969,356.00	-4.2%	No
Explanation: (required if Yes)				
Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2022-23)	20,308,414.10	22,693,605.41	11.7%	Yes
1st Subsequent Year (2023-24)	15,006,195.00	17,636,019.00	13.0%	Yes
2nd Subsequent Year (2024-25)	13,343,167.00	15,196,110.00	13.9%	Yes
Explanation: (required if Yes)	Reallocation of budgeted services and other operating expenses. Spending of carryover and one time funding.			

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2022-23)	82,882,838.57	86,761,232.00	4.7%	Met
1st Subsequent Year (2023-24)	78,700,382.00	81,996,818.00	4.2%	Met
2nd Subsequent Year (2024-25)	79,050,362.00	82,446,818.00	4.3%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2022-23)	28,350,082.10	30,596,220.54	7.9%	Not Met
1st Subsequent Year (2023-24)	20,690,569.00	22,650,237.00	9.5%	Not Met
2nd Subsequent Year (2024-25)	17,487,195.00	19,185,466.00	9.6%	Not Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current and two subsequent fiscal years.

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

--

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

--

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

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

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

--

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

Reallocation of budgeted services and other operating expenses. Spending of carryover and one time funding.

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 52065(d)(1) and 17002(d)(1).

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

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

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

	Required Minimum Contribution	Second Interim Contribution	Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	
1. OMMA/RMA Contribution	857,017.17	860,000.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		860,000.00	

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

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

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

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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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	10.7%	11.6%	11.7%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	3.6%	3.9%	3.9%

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):

Morced County SELPA

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223)	38,110,747.00	38,110,747.00	38,110,747.00

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Not Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2022-23)	(1,933,566.00)	30,873,147.00	6.3%	Not Met
1st Subsequent Year (2023-24)	958,533.00	30,558,808.00	N/A	Met
2nd Subsequent Year (2024-25)	116,154.00	31,301,187.00	N/A	Met

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

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

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

Explanation:
(required if NOT met)

Budget to spend one time balances on one-time expenditures.

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance		Status
	County School Service Fund		
	Projected Year Totals		
	(Form 011, Line F2 Y)(Form MYPI, Line D2)		
Current Year (2022-23)	22,592,488.03		Met
1st Subsequent Year (2023-24)	18,842,679.03		Met
2nd Subsequent Year (2024-25)	16,628,276.03		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)	21,659,212.78	Met	

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

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

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	124,599,184.10	113,385,243.00	113,249,837.00
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	124,599,184.10	113,385,243.00	113,249,837.00
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	124,599,184.10	113,385,243.00	113,249,837.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	2,491,983.68	2,267,704.86	2,264,996.74
6. Reserve Standard - by Amount (From percentage level chart above)	2,240,000.00	2,240,000.00	2,240,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	2,491,983.68	2,267,704.86	2,264,996.74

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		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,491,984.00	2,267,705.00	2,264,996.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 9792, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	10,785,845.01	10,666,845.00	10,666,845.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. County Office's Available Reserve Amount (Lines B1 thru B7)	13,278,829.01	13,154,550.00	13,251,841.00
9. County Office's Available Reserve Percentage (information only) (Line 8 divided by Section 8A, Line 3)	10.66%	11.60%	11.70%
County Office's Reserve Standard (Section 8A, Line 7):	2,491,983.68	2,267,704.86	2,264,996.74
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

1a. Does your county office have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

1a. Does your county office have ongoing county school service fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

No

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

S3. Temporary Interfund Borrowings

1a. Does your county office have projected temporary borrowings between funds? (Refer to Education Code Section 42603)

Yes

1b. If Yes, identify the interfund borrowings:

The Child Development Fund (12) maintains a \$2 million cash flow loan from Fund 17 Reserve for Economic Uncertainty due to the nature of the funding for the grants and contracts in this fund. The majority of the funding received is on a reimbursement basis.

S4. Contingent Revenues

1a. Does your county office have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

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

S5.

Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 6980)					
Current Year (2022-23)	(4,902,665.00)	(5,763,581.00)	17.6%	860,916.00	Not Met
1st Subsequent Year (2023-24)	(2,420,162.00)	(2,581,084.00)	6.6%	160,922.00	Not Met
2nd Subsequent Year (2024-25)	(2,420,162.00)	(2,581,084.00)	6.6%	160,922.00	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2022-23)	0.00	922,660.00	New	922,660.00	Not Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2022-23)	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

1d.

Capital Project Cost Overruns

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

No

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

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

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

1a.

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

Explanation:

(required if NOT met)

Budgeted contribution adjustments for building rehab and other local programs.

1b.

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

Explanation:

(required if NOT met)

Fund 17 Reserve for Economic Uncertainty revenue was transferred in for completion of 1 time facility project.

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)

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

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

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.

- Yes

- No

- | | # of Years | SACS Fund and Object Codes Used For: | | Principal Balance |
|--------------------|------------|--------------------------------------|-----------------------------|--------------------|
| Type of Commitment | Remaining | Funding Sources (Revenues) | Debt Service (Expenditures) | as of July 1, 2022 |

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

TOTAL =

7.862.377

Type of Commitment (continued):

Has total annual payment increased over prior year (2021-22)

No

No

Yes

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)

In 2018-19, the MCOE issued COP's in the amount of \$8.0 Million dollars. The first payment was paid in March 2019. Over the next 17 years the annual payment will average \$575k-\$580k.

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

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

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

No

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

Explanation:
(Required if Yes)

37. 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.

37A. 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 37A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

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

Yes

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

Yes

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

Yes

2 OPEB Liabilities

a. Total OPEB liability

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

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

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

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

	First Interim (Form 01CSI, Item 37A)	Second Interim
	13,502,768.00	12,213,449.00
	251,520.00	467,371.00
	13,251,248.00	11,746,078.00
	Actuarial	Actuarial
	Jun 30, 2021	Jun 30, 2022

3 OPEB Contributions

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

	First Interim (Form 01CSI, Item 37A)	Second Interim
	1,046,041.00	921,995.00
	1,046,041.00	921,995.00
	1,046,041.00	921,995.00

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

	894,525.00	899,778.00
	894,525.00	899,778.00
	894,525.00	899,778.00

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

	797,407.00	797,407.00
	781,730.00	781,730.00
	806,393.00	806,393.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

	54.00	54.00
	54.00	54.00
	54.00	54.00

4. Comments:

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

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

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

No

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

n/a

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

n/a

2 Self-Insurance Liabilities

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

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

3 Self-Insurance Contributions

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

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

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

4 Comments:

The Merced County Office of Education is a member of the Merced County Schools Insurance Group (MCSIG) JPA. MCOE is only liable for annual premiums of the workers compensation JPA. The JPA is insured for extra cost.

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	226.0	234.0	234.0	234.0

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)?

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)

Certificated (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

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

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	475.0	565.0	585.0	585.0

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)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

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

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

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)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

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

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

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

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

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

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

If No, continue with section S8C.

n/a

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	175.0	196.0	196.0	196.0

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

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

n/a

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

4. Amount included for any tentative salary schedule increases

--	--	--

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

Management/Supervisor/Confidential Step and Column Adjustments

Budget Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

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

Current Year
(2022-23)

1st Subsequent Year
(2023-24)

2nd Subsequent Year
(2024-25)

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

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

A1.	Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)	<div>No</div>
A2.	Is the system of personnel position control independent from the payroll system?	<div>Yes</div>
A3.	Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?	<div>No</div>
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?	<div>No</div>
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?	<div>No</div>
A6.	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	<div>No</div>
A7.	Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)	<div>No</div>
A8.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	<div>No</div>

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

Comments:
(optional)

End of County Office Second Interim Criteria and Standards Review

Second Interim
Projected Totals 2022-23
Technical Review Checks
Phase - All
Display - Exceptions Only

Merced County Office of Education

Merced 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

CHK-RESOURCExOBJECTB - (Informational) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:

Exception

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3182-0-0000-0000-9791	3182	9791	\$88,774.58
Explanation: Department use of PY resulted in a negative and positive balance of equal value. The resource as a whole is balanced.			
01-3182-1-0000-0000-9791	3182	9791	(\$88,774.58)
Explanation: Department use of PY resulted in a negative and positive balance of equal value. The resource as a whole is balanced.			
01-4124-0-0000-0000-9791	4124	9791	\$179.33
Explanation: Department use of PY resulted in a negative and positive balance of equal value. The resource as a whole is balanced.			
01-4124-5-0000-0000-9791	4124	9791	(\$179.33)
Explanation: Department use of PY resulted in a negative and positive balance of equal value. The resource as a whole is balanced.			
01-6010-0-0000-0000-9791	6010	9791	(\$13,500.00)
Explanation: Department use of PY resulted in a negative and positive balance of equal value. The resource as a whole is balanced.			
01-6010-1-0000-0000-9791	6010	9791	\$13,500.00
Explanation: Department use of PY resulted in a negative and positive balance of equal value. The resource as a whole is balanced.			

GENERAL LEDGER CHECKS

EXP-POSITIVE - (Warning) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

Exception

FUND	RESOURCE	FUNCTION	VALUE
01	0000	8100	(\$2,400,926.00)
Explanation: The MCOE budgets maintenance and operation expenses in resource 0000 and 8150. The combination of these expenses does not equal the allocation funding charged to programs. The difference is beginning balances and contributions of unrestricted funding (RRMA).			

SUPPLEMENTAL CHECKS

SACS Web System - SACS V3

24-10249-0000000 - Merced County Office of Education - Second Interim - Projected Totals 2022-23

3/8/2023 3:08:01 PM

EXPORT VALIDATION CHECKS