



# Kings County Board of Education

**Area 1**  
*Mickey Thayer*

**Area 2**  
*Mary Gonzales-Gomez*

**Area 3**  
*Tawny Robinson*

**Area 4**  
*Adam T. Medeiros*

**Area 5**  
*Alicia Ramirez*

**Kings County Board of Education  
Organizational Meeting  
Wednesday, December 14, 2022  
4:00 p.m.**

1. Call to Order ~ *President Robinson*
2. Pledge of Allegiance ~ *President Robinson*

**3. COMMENTS FROM THE PUBLIC**

*Public comment on any item of interest to the public that is within the Board's jurisdiction will be heard. The Board may limit comment to no more than 3 minutes and the total time for public input on an agenda item shall not exceed 20 minutes.*

4. *Recognition of KCOE Retirees – Lisa Horne*

**RECEPTION**

5. Conduct Interdistrict Attendance Appeal Hearing ~ *President Robinson*
6. Swearing In of New/Continuing Board Members ~ *Todd Barlow*
7. Conduct Annual Organizational Meeting of the Kings County Board of Education ~ *Todd Barlow*
  - Elect President and Vice President
  - Establish Date/Time of Meetings
  - Appoint representative to serve on subcommittee: Kings County School Boards Association

**CONSENT CALENDAR:**

*All items listed under the consent calendar are considered to be routine and may be enacted by one motion. Any consent calendar item may be removed at the request of any board member and made part of the regular meeting. Items removed from the Consent Calendar will be voted on in the order they appear.*

1. Approve Minutes of November 9, 2022, Regular Meeting ~ *President Robinson (Pgs. 1-6)*
2. Approve Board Policy 0410 *Nondiscrimination in District Programs and Activities* (2<sup>nd</sup> reading) ~ *Joy Santos (Pgs. 7-13)*
3. Approve Board Policy 5145.3 *Nondiscrimination/Harassment* (2<sup>nd</sup> reading) ~ *Joy Santos (Pgs. 14-20)*
4. Approve Board/Superintendent Policy 5145.7 *Sexual Harassment with Exhibit* (2<sup>nd</sup> reading) ~ *Joy Santos (Pgs. 21-41)*
5. Approve Board Policy 5146 *Married/Pregnant/Parenting Students* (2<sup>nd</sup> reading) ~ *Joy Santos (Pgs. 42-48)*
6. Approve Board Policy 6145 *Extracurricular and Cocurricular Activities* (2<sup>nd</sup> reading) ~ *Joy Santos (Pgs. 49-57)*
7. Approve Board/Superintendent Policy 5141.21 *Administering Medication with Administrative Regulation and Exhibit* (2<sup>nd</sup> reading) ~ *Todd Barlow (Pgs. 58-67)*



# Kings County Board of Education

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## Area 1

*Mickey Thayer*

## Area 2

*Mary Gonzales-Gomez*

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*Tawny Robinson*

## Area 4

*Adam T. Medeiros*

## Area 5

*Alicia Ramirez*

### **ACTION ITEMS:**

1. Approve 2022-23 First Interim Report ~ *Jamie Dial and Ivo Denham (Pgs. 68-264)*
2. Approve Resolution A121422 - *The Kings County Director of Finance's Statement of Investment Policy and Delegating Investment Authority to the Kings County Director of Finance ~ Jamie Dial (Pgs. 265-292)*
3. Approve Resolution B121422 - *California State Preschool Program Contract Approval and Authorized Signature ~ Joy Santos (Pgs. 293-294)*
4. Approve Resolution C121422 - Absent Board Member Compensation ~ President Robinson (Pg. 295)

### **INFORMATION:**

1. Review Disposal of Fixed Assets ~ *Jamie Dial (Pgs. 296-297)*
2. Review Board Policy 5141.22 *Infectious Diseases with Administrative Regulation (1<sup>st</sup> reading) ~ Rebecca Jensen (Pgs.298-305)*
3. Review Board Policy 5141.33 *Head Lice (1<sup>st</sup> reading) ~ Rebecca Jensen (Pgs. 306-308)*
4. Review Board Policy 6142.1 *Sexual Health and HIV/Aids Prevention Instruction (1<sup>st</sup> reading) ~ Rebecca Jensen (Pgs. 309-319)*
5. Review Board Policy Regulation 6146.1 *High School Graduation Requirements with Administrative Regulation (1<sup>st</sup> reading) ~ Joy Santos (Pgs. 320-660)*
6. Superintendent's Report ~ *Todd Barlow*

### **COMMENTS FROM THE BOARD**

#### **Coming Events**

*Christmas Holiday ~ KCOE Closed ~ December 23 - January 2, 2023*

*Lozano Smith Board Member Training ~ January 10, 2023*



**Kings County Board of Education  
Regular Meeting  
November 09, 2022  
Kings County Office of Education, 1144 W. Lacey Blvd., Hanford, CA 93230  
4:00 PM**

**CALL TO ORDER:** President Robinson convened the regular meeting of the Kings County Board of Education at 4:00 p.m. Mr. Adam Medeiros led the audience in the Pledge of Allegiance.

**MEMBERS PRESENT:** Board members in attendance included: President Tawny Robinson, Mr. Adam T. Medeiros, Mrs. Mickey Thayer, and Mrs. Mary Gonzales-Gomez. Ms. Alicia Ramirez was absent. Mr. Barlow presided as ex-officio secretary.

**OTHER PARTICIPANTS:** Mrs. Joy Santos, Mrs. Jamie Dial, Mrs. Lisa Horne, Mrs. Rebecca Jensen, Ms. Dawn Martin, Josie Castillo - Principal and Raquelle Alvarez - Learning Director of Parkview Middle School, Dr. Xavier Piña - Superintendent of Armona Union Elementary School District, student and family of student represented in expulsion hearing, and Ms. Leana Cantrell presided as the recording secretary.

**CLOSED SESSION:  
EXPULSION APPEAL  
HEARING, CASE NO. 01-2022:** President Robinson adjourned the meeting to closed session to conduct Expulsion Hearing, Case No. 01-2022 at 4:04 pm.

**REPORT ACTION TAKEN IN  
CLOSED SESSION:** The Board reconvened to open session at 5:10 pm. On motion by Adam Medeiros, second by Mickey Thayer, the Board moved to uphold the decision of the Armona Union Elementary School District. The vote was approved as follows:

**AYES: 3  
NOES: 1  
ABSENT: 1**

**COMMENTS FROM THE  
PUBLIC:** None.

**APPROVE MINUTES OF  
OCTOBER 12, 2022,  
REGULAR MEETING:** On motion by Adam Medeiros, second by Mickey Thayer, the minutes of the October 12, 2022 Regular meeting of the Kings County Board of Education were approved as follows:

**AYES: 3  
NOES: 0  
ABSENT: 1  
ABSTAIN: 1**

**APPROVE THE SETTING OF  
THE DATE AND TIME OF  
ANNUAL ORGANIZATIONAL  
MEETING OF THE KINGS  
COUNTY BOARD OF  
EDUCATION:**

President Robinson presented the setting of the date and time of the Annual Organizational Meeting of the Kings County Board of Education.

Wednesday, December 14, 2022 at 4:00 pm was presented as the date and time for the Annual Organizational Meeting of the Kings County Board of Education. The date falls in line with the regularly scheduled cadence of meetings previously set by the board.

On motion by Adam Medeiros, second by Mickey Thayer the setting of the date and time of the Annual Organizational Meeting of the Kings County Office of Education was approved as follows:

**AYES: 4  
NOES: 0  
ABSENT: 1**

**APPROVE THE SETTING OF  
THE DATE AND TIME OF  
ANNUAL ORGANIZATIONAL  
MEETING OF THE COUNTY  
COMMITTEE ON SCHOOL  
DISTRICT ORGANIZATION:**

President Robinson presented the setting of the date and time of the Annual Organizational Meeting of the County Committee on School District Organization.

Wednesday, December 14, 2022 at 4:00 pm was presented as the date and time for the Annual Organizational Meeting of the County Committee on School District Organization. The meeting would directly follow the meeting of the Kings County Board of Education.

On motion by Mickey Thayer, second by Adam Medeiros, the setting of the date and time of the Annual Organizational meeting of the County Committee on School District Organization was approved as follows:

**AYES: 4  
NOES: 0  
ABSENT: 1**

**APPROVE BOARD BYLAW  
9250 REMUNERATION,  
REIMBURSEMENT, AND  
OTHER BENEFITS WITH  
EXHIBIT:**

President Robinson presented Board Bylaw 9250 Remuneration, Reimbursement, and Other Benefits. It was noted that the Board would like to remove the term "special or emergency" from the Exhibit form and would like the language in the bylaw to state that a board member may attend a KCOE sponsored activity in lieu of the regular meeting "within one month of the absence".

On motion by Adam Medeiros, second by Mary Gonzalez-Gomes Board Bylaw 9250 Remuneration, Reimbursement, and Other Benefits was approved with the amendments as follows:

**AYES: 4**  
**NOES: 0**  
**ABSENT: 1**

**APPROVE BOARD MEMBER  
ABSENCE**

Mrs. Mary Gonzales-Gomez shared that she was absent from the October 12, 2022 meeting of the Kings County Board of Education. She shared that she attended the Kings County Resource Fair as her event in lieu of the meeting. She shared that in the future, she would like to find a way for transportation to be provided for families traveling from Corcoran or Avenal to help generate a stronger turnout from those areas.

On motion by Tawny Robinson, second by Mickey Thayer, the Board Member Absence was approved as follows:

**AYES: 3**  
**NOES: 0**  
**ABSENT: 1**  
**ABSTAIN: 1**

**APPROVE THE ARTS, MUSIC  
& INSTRUCTIONAL  
MATERIALS DISCRETIONARY  
BLOCK GRANT  
EXPENDITURE PLAN:**

Mrs. Jamie Dial presented the Arts, Music & Instructional Materials Discretionary Block Grant Expenditure Plan.

On motion by Mary Gonzales Gomez, second by Mickey Thayer, the Arts, Music & Instructional Materials Discretionary Block Grant Expenditure Plan was approved as follows:

**AYES: 4**  
**NOES: 0**  
**ABSENT: 1**

**APPROVE THE HANFORD  
FIRST 5 FAMILY RESOURCE  
CENTER LEASE AGREEMENT:**

Mrs. Jamie Dial presented the Hanford First 5 Family Resource Center Lease Agreement. The agreement would allow the Hanford Family Resource Center to relocate into the space in the Hanford Civic that was formerly the teen-center. The agreement is a three year contract that would run through 2025.

On motion by Mickey Thayer, second by Mary Gonzales-Gomez, the Hanford First 5 Family Resource Center Lease Agreement was approved as follows:

**AYES: 4**  
**NOES: 0**  
**ABSENT: 1**

**THE LOCAL CONTROL  
ACCOUNTABILITY PLAN  
(LCAP):**

Mrs. Joy Santos presented the Local Control Accountability Plan (LCAP). This item was presented for information only.



**WILLIAMS COMPLIANCE  
MONITORING REPORT  
2022-2023:**

Mrs. Joy Santos presented the Williams Compliance Monitoring Report for the 2022-2023 school year. The annual Williams Compliance Monitoring Report summarizes the legislative requirements of the County Office and the summary of findings. This item was presented for information only.

**QUARTERLY WILLIAMS  
COMPLAINT REPORT  
SUMMARY:**

Mrs. Joy Santos presented the Quarterly Williams Complaint Report Summary. The report summary was for quarter 1 of 2022 spanning from July 1, 2022 - September 30, 2022. No complaints were found. This item was presented for information only.

**QUARTERLY WILLIAMS  
COMPLAINT REPORT  
SUMMARY FOR ALL  
DISTRICTS IN KINGS  
COUNTY:**

Mrs. Joy Santos presented the Quarterly Williams Complaint Report Summary for All Districts in Kings County. The report summary was for quarter 1 of 2022 spanning from July 1, 2022 - September 30, 2022. No complaints were found. This item was presented for information only.

**BOARD POLICY 0410 -  
NONDISCRIMINATION IN  
PROGRAMS AND ACTIVITIES  
(1ST READING):**

Mrs. Joy Santos presented Board Policy 0410 - Nondiscrimination in Programs and Activities as a new proposed board policy. The policy has been presented for a 1st read, information only and will be brought to the Board as an action item at the Annual Organizational Meeting of the Kings County Board of Education on December 14, 2022.

**BOARD POLICY 5145.3 -  
NONDISCRIMINATION/  
HARASSMENT  
(1ST READING):**

Mrs. Joy Santos presented Board Policy 5145.3 - Nondiscrimination/Harassment as a new proposed board policy. The policy has been presented for a 1st read, information only and will be brought to the Board as an action item at the Annual Organizational Meeting of the Kings County Board of Education on December 14, 2022.

**BOARD  
POLICY/SUPERINTENDENT  
POLICY WITH EXHIBIT  
5145.7 - SEXUAL  
HARASSMENT  
(1ST READING):**

Mrs. Joy Santos presented Board Policy/Superintendent Policy with Exhibit 5145.7 - Sexual Harassment. The policy was last revised in 2015. The policy has been presented for a 1st read, information only and will be brought to the Board as an action item at the Annual Organizational Meeting of the Kings County Board of Education on December 14, 2022.

**BOARD POLICY 5146  
MARRIED/PREGNANT/  
PARENTING STUDENTS  
(1ST READING):**

Mrs. Joy Santos presented Board Policy 5146 - Married/Pregnant/Parenting Students as a new proposed board policy. The policy has been presented for a 1st read, information only and will be brought to the Board as an action item at the Annual Organizational Meeting of the Kings County Board of Education on December 14, 2022.

**BOARD POLICY 6145  
EXTRACURRICULAR AND  
COCURRICULAR ACTIVITIES  
(1ST READING):**

Mrs. Joy Santos presented Board Policy/Superintendent Policy 6145 - Extracurricular and Cocurricular Activities. The policy was last revised in 2008. The policy has been presented for a 1st read, information only and will be brought to the Board as an action item at the Annual Organizational Meeting of the Kings County Board of Education on December 14, 2022.

**BOARD  
POLICY/SUPERINTENDENT  
POLICY 5141.21  
ADMINISTERING MEDICATION  
WITH ADMINISTRATIVE  
REGULATION AND EXHIBIT  
(1ST READING):**

Mr. Todd Barlow presented Board Policy/Superintendent Policy 5141.2 - Administering Medication with Administrative Regulation and Exhibit. The policy was last revised in 2015. The proposed changes have been made to include the administration of naloxone hydrochloride or another opioid antagonist in an emergency case of opioid overdose. The policy has been presented for a 1st read, information only and will be brought to the Board as an action item at the Annual Organizational Meeting of the Kings County Board of Education on December 14, 2022.

**SUPERINTENDENT'S  
REPORT:**

Superintendent, Todd Barlow presented the following updates:

- Statewide and local Education Related Election Results
- Feedback from the Comprehensive School Threat Assessment Training
- Photos from the Shelly Baird Red Ribbon Week/fall activities
- The Kings County Career Connection event
- Hanford Winter Wonderland opening November 19, 2022. Students may be provided tickets by the Hanford parks and Rec department.

**COMMENTS FROM THE  
BOARD:**

Member Medeiros reported:

- Mr. Medeiros shared that he attended the board meetings for the Hanford Joint Union High School and Hanford Elementary School Districts. At the board meetings he asked them to be active in teaching the constitution within our schools and reiterated his intention to have pocket constitutions provided for graduates.
- Mr. Medeiros also shared the success and continuation of the Campus Life club that he facilitates at Hanford High School, and expressed gratitude to the Board of the Hanford Joint Union High School District for their encouragement.

Member Gonzales-Gomez reported:

- Mrs. Gonzales-Gomez shared that she attended the Kings County Resource Fair.
- She also shared that she was interviewed by Ledwin Baraza, a student from the College of the Sequoias. He interviewed her for an assignment regarding local government and policy making. She enjoyed speaking with him and was impressed by his ambition.
- Brian Brazier from the Kings Lake Association asked Mrs. Gonzales-Gomez to speak at their upcoming Heritage Day, and share about her upbringing as a young Chicana girl in education.

Member Thayer reported:

- Mrs. Thayer shared that she attended the Shelly Baird Halloween dance and had a wonderful time dancing with the students.

There were no other comments from the board.

There being no further business, the meeting adjourned at 5:52 PM.

Sincerely,



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Todd Barlow  
Ex Officio Secretary

## ACTION ITEM

DATE: December 14, 2022

TOPIC:

New Board Policy 0410:  
Nondiscrimination in Programs and Activities

ISSUE: This new board policy is being introduced as required by the Federal Program Instrument surrounding Education Equity.

BACKGROUND: The Board shall ensure that King County Office of Education policies align with the county's vision and goals, promote student achievement, provide for consistent and fair treatment of students and staff, and proactively address equity and the provision of equal access to opportunities for all students.

RESOURCE:

Joy Santos, Assistant Superintendent,  
Educational Services  
[joy.santos@kingscoe.org](mailto:joy.santos@kingscoe.org)  
559-589-7068

RECOMMENDATION:

Administration recommends approval of policy.



# Kings County Board of Education ~~and~~ ~~County Superintendent of Schools~~ Board Policy

BP 0410

Philosophy, Goals, Objectives and Comprehensive Plans

## NONDISCRIMINATION IN ~~COUNTY OFFICE~~ PROGRAMS AND ACTIVITIES

The ~~Kings~~ County Board of Education is committed to providing equal opportunity for all individuals in ~~Kings County Office of Education~~ (COE) programs and activities. ~~COE~~ programs, activities, and practices shall be free from unlawful discrimination, including discrimination against an individual or group based on race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age, religion, marital status, pregnancy, parental status, physical or mental disability, sex, sexual orientation, gender, gender identity, gender expression, or genetic information; a perception of one or more of such characteristics; or association with a person or group with one or more of these actual or perceived characteristics.

All individuals shall be treated equitably in the receipt of ~~Kings County Office of Education school~~ services in COE programs and activities. Personally identifiable information collected in the implementation of any ~~Kings County Office of Education~~ COE program, including, but not limited to, student and family information for the free and reduced-price lunch program, transportation, or any other educational program, shall be used only for the purposes of the program, except when the Superintendent or designee authorizes its use for another purpose in accordance with law. Resources and data collected by ~~Kings County Office of Education~~ COE shall not be used, directly or by others, to compile a list, registry, or database of individuals based on race, gender, sexual orientation, religion, ethnicity, national origin, or immigration status or any other category identified above.

~~Kings County Office of Education~~ COE programs and activities shall be free of any racially derogatory or discriminatory school or athletic team names, mascots, or nicknames. (Education Code 221.2-221.3)

Periodically, COE facilities, programs, and activities shall be reviewed to ensure the removal of any barrier that may unlawfully prevent an individual or group in any of the protected categories stated above from accessing COE programs and activities, including the use of facilities. Prompt and reasonable actions shall be taken to remove any identified barrier.

~~The Superintendent or designee shall annually review Kings County Office of Education programs and activities to ensure the removal of any derogatory or discriminatory name, image, practice, or other barrier that may unlawfully prevent an individual or group in any of the protected categories stated above from accessing Kings County Office of Education programs and activities. They shall take prompt, reasonable actions to remove any identified barrier. The Superintendent or designee shall report his/her findings and recommendations to the Board after each review.~~

All allegations of unlawful discrimination in ~~Kings County Office of Education~~ **COE** programs and activities shall be investigated and resolved in accordance with ~~the procedures specified in AR 1312.3 – Uniform Complaint Procedures.~~ **law, County Board policy on uniform complaint procedures, and related County Superintendent-approved procedures. (5 CCR 4600-4670)**

~~Pursuant to 34 CFR 104.8 and 34 CFR 106.9, the Superintendent or designee shall notify students, parents/guardians, employees, employee organizations, applicants for admission and employment, and sources of referral for applicants about the Kings County Office of Education's policy on nondiscrimination and related complaint procedures. Such notification shall be included in the annual parental notification distributed pursuant to Education Code 48980 and, as applicable, in announcements, bulletins, catalogs, handbooks, application forms, or other materials distributed by the Kings County Office of Education. The notification shall also be posted on the Kings County Office of Education's website and social media and in Kings County Office of Education schools and offices, including staff lounges, student government meeting rooms, and other prominent locations as appropriate.~~

Pursuant to 34 CFR 106.9, students, parents/guardians, applicants for admission, and the public shall be notified about the County Board's policy on nondiscrimination and related complaint procedures. Such notification shall be included in the annual parental notification distributed pursuant to Education Code 48980 and, as applicable, in announcements, bulletins, catalogs, handbooks, application forms, or other materials distributed by the COE. The notification shall also be posted on the COE's web site and social media and in COE program sites and offices, including staff lounges, student government meeting rooms, and other prominent locations as appropriate.

In addition, the annual parental notification shall inform parents/guardians of their children's right to a free public education regardless of immigration status or religious beliefs, including information on educational rights issued by the California Attorney General. Alternatively, such information may be provided through any other cost-effective means determined by the Superintendent or designee. (Education Code 234.7)

The ~~Kings County Office of Education's~~ Board's nondiscrimination policy and related informational materials shall be published in a format that parents/guardians can

understand. In addition, when 15 percent or more of a school's students speak a single primary language other than English, those materials shall be translated into that other language. **(Education Code 48985)**

### **Access for Individuals with Disabilities**

~~Kings County Office of Education COE~~ programs and facilities, viewed in their entirety, shall be in compliance with the Americans with Disabilities Act (ADA) and any implementing standards and/or regulations. ~~When structural changes to existing Kings County Office of Education facilities are needed to provide individuals with disabilities access to programs, services, activities, or facilities, the Superintendent or designee shall develop a transition plan that sets forth the steps for completing the changes.~~

~~The Superintendent or designee shall ensure that Kings County Office of Education provides appropriate auxiliary aids and services when necessary to afford individuals with disabilities equal opportunity to participate in or enjoy the benefits of a service, program, or activity. These aids and services may include, but are not limited to, qualified interpreters or readers, assistive listening devices, assistive technologies or other modifications to increase accessibility to Kings County Office of Education and associated school websites, notetakers, written materials, taped text, and Braille or large-print materials. Individuals with disabilities shall notify the Superintendent or principal if they have a disability that requires special assistance or services. Reasonable notification should be given prior to a school-sponsored function, program, or meeting.~~

~~The individual identified in AR 1312.3 – Uniform Complaint Procedures as the employee responsible for coordinating the Kings County Office of Education's response to complaints and for complying with state federal civil rights laws is hereby designated as Kings County Office of Education's ADA coordinator. They shall receive and address requests for accommodation submitted by individuals with disabilities, and shall investigate and resolve complaints regarding their access to Kings County Office of Education programs, services, activities, or facilities.~~

**The County Superintendent has designated the following ADA Coordinator to receive requests for accommodation and to receive and investigate complaints regarding access to COE facilities, programs, services and activities: (28 CFR 35.107)**

Assistant Superintendent, Human Resources, Title IX Coordinator  
1144 W. Lacey Blvd, Hanford, CA 93230  
(559) 584-1441  
[lisa.horne@kingscoe.org](mailto:lisa.horne@kingscoe.org)

**The COE shall ensure that it provides appropriate auxiliary aids and services when necessary to afford individuals with disabilities equal opportunity to participate in or enjoy the benefits of a service, program, or activity. These aids and services may include, but are not limited to, qualified interpreters or readers, assistive listening devices, notetakers, written materials, taped text, and Braille or large-print materials. (28 CFR 35.130, 35.160, 36.303)**

**The COE shall develop and update transition plans when necessary to address structural changes that are needed to provide accessibility to COE facilities, activities, services, and programs. (28 CFR 35.150)**

**The COE shall develop a complaint procedure consistent with the Americans with Disabilities Act and with Section 504 of the Rehabilitation Act.**

**Individuals with disabilities shall notify the ADA Coordinator if they have a disability that requires special assistance or services. Reasonable notification should be given prior to a county office and school-sponsored functions, programs, or meetings.**

**Legal Reference:**

**EDUCATION CODE**

200-262.4 Prohibition of discrimination

48980 Parental notifications

48985 Notices to parents in language other than English

51007 Legislative intent: state policy

**GOVERNMENT CODE**

8310.3 California Religious Freedom Act

11000 Definitions

11135 Nondiscrimination in programs or activities funded by state

12900-12996 Fair Employment and Housing Act

54953.2 Brown Act compliance with Americans with Disabilities Act

**PENAL CODE**

422.55 Definition of hate crime

422.6 Interference with constitutional right or privilege

**CODE OF REGULATIONS, TITLE 5**

4600-4670 Uniform complaint procedures

4900-4965 Nondiscrimination in elementary and secondary education programs

**UNITED STATES CODE, TITLE 20**

1400-1482 Individuals with Disabilities in Education Act

1681-1688 Discrimination based on sex or blindness, Title IX

2301-2414 Strengthening Career and Technical Education for the 21st Century Act

6311 State plans  
6312 Local education agency plans

UNITED STATES CODE, TITLE 29  
794 Section 504 of the Rehabilitation Act of 1973

UNITED STATES CODE, TITLE 42  
2000d-2000d-7 Title VI, Civil Rights Act of 1964  
2000e-2000e-17 Title VII, Civil Rights Act of 1964 as amended  
2000h-2000h-6 Title IX  
12101-12213 Americans with Disabilities Act

CODE OF FEDERAL REGULATIONS, TITLE 28  
35.101-35.190 Americans with Disabilities Act  
36.303 Auxiliary aids and services

CODE OF FEDERAL REGULATIONS, TITLE 34  
100.1-100.13 Nondiscrimination in federal programs, effectuating Title VI  
104.1-104.39 Section 504 of the Rehabilitation Act of 1973  
106.1-106.61 Discrimination on the basis of sex, effectuating Title IX, especially:  
106.9 Dissemination of policy

**Management Resources:**

CSBA PUBLICATIONS

Updated Legal Guidance: Protecting Transgender and Gender Nonconforming Students  
Against Sex Discrimination, July 2016

CALIFORNIA OFFICE OF THE ATTORNEY GENERAL PUBLICATIONS

Promoting a Safe and Secure Learning Environment for All: Guidance and Model  
Policies to Assist California's K-12 Schools in Responding to Immigration Issues, April  
2018

CALIFORNIA DEPARTMENT OF FAIR EMPLOYMENT AND HOUSING  
PUBLICATIONS

California Law Prohibits Workplace Discrimination and Harassment

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS  
Examples of Policies and Emerging Practices for Supporting Transgender Students,  
May 2016

Dear Colleague Letter: Title IX Coordinators, April 2015

Dear Colleague Letter, May 26, 2011

Dear Colleague Letter: Harassment and Bullying, October 2010

Notice of Non-Discrimination, Fact Sheet, August 2010

Dear Colleague Letter: Electronic Book Readers, June 29, 2010

Nondiscrimination in Employment Practices in Education, August 1991

U.S. DEPARTMENT OF JUSTICE PUBLICATIONS  
2010 ADA Standards for Accessible Design, September 2010  
Accessibility of State and Local Government Websites to People with Disabilities, June 2003

WORLD WIDE WEB CONSORTIUM PUBLICATIONS  
Web Content Accessibility Guidelines, December 2008

### **WEBSITES**

CSBA: <http://www.csba.org>  
California Department of Education: <http://www.cde.ca.gov>  
California Department of Fair Employment and Housing: <http://www.dfeh.ca.gov>  
California Office of the Attorney General: <http://oag.ca.gov>  
Safe Schools Coalition: <http://www.casafeschools.org>  
Pacific ADA Center: <http://www.adapacific.org>  
U.S. Department of Education, Office for Civil Rights:  
<http://www.ed.gov/about/offices/list/ocr>  
U.S. Department of Justice, Civil Rights Division, Americans with Disabilities Act:  
<http://www.ada.gov>  
U.S. Equal Employment Opportunity Commission: <http://www.eeoc.gov>  
World Wide Web Consortium, Web Accessibility Initiative: <http://www.w3.org/wai>

Adopted by Board: \_\_\_\_\_

## ACTION ITEM

DATE: December 14, 2022

TOPIC: New Board Policy 5145.3:  
Nondiscrimination/Harassment

ISSUE: This new board policy is being introduced as required by the Federal Program Instrument surrounding Education Equity.

BACKGROUND: The Board shall ensure that King County Office of Education policies align with the county's vision and goals, promote student achievement, provide for consistent and fair treatment of students and staff, and proactively address equity and the provision of equal access to opportunities for all students.

RESOURCE: Joy Santos, Assistant Superintendent,  
Educational Services  
[joy.santos@kingscoe.org](mailto:joy.santos@kingscoe.org)  
559-589-7068

RECOMMENDATION: Administration recommends approval of policy.



# Kings County Office of Education Board Policy

BP 5145.3  
Students

## NONDISCRIMINATION/HARASSMENT

This policy shall apply to all acts constituting unlawful discrimination or harassment related to school activity or to school attendance occurring within a **district county office of education (COE)** school, and to acts which occur off campus or outside of school-related or school-sponsored activities but which may have an impact or create a hostile environment at school.

The **Kings County Office** Board of Education desires to provide a safe school environment that allows all students equal access to and opportunities in ~~the county office's academic, extracurricular, and other educational support programs, services, and activities. The county office prohibits, at any district school or school activity, unlawful discrimination, including discriminatory harassment, intimidation, and bullying, targeted at any student by anyone, based on the student's actual or perceived race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age, religion, marital status, pregnancy, parental status, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or association with a person or group with one or more of these actual or perceived characteristics.~~ academic and other educational support programs, services, and activities. Unlawful discrimination against a student in any COE school, program, or activity, including discriminatory harassment, intimidation, and bullying, is prohibited. Any form of retaliation against an individual who files or otherwise participates in the filing or investigation of a complaint or report regarding an incident of discrimination is also prohibited.

~~Unlawful discrimination, including discriminatory harassment, intimidation, or bullying, may result from physical, verbal, nonverbal, or written conduct based on any of the categories listed above. Unlawful discrimination also occurs when prohibited conduct is so severe, persistent, or pervasive that it affects a student's ability to participate in or benefit from an educational program or activity; creates an intimidating, threatening, hostile, or offensive educational environment; has the effect of substantially or unreasonably interfering with a student's academic performance; or otherwise adversely affects a student's educational opportunities.~~

~~Unlawful discrimination also includes disparate treatment of students based on one of the categories above with respect to the provision of opportunities to participate in~~

~~school programs or activities or the provision or receipt of educational benefits or services.~~

~~The Kings County Office of Education also prohibits any form of retaliation against any individual who reports or participates in the reporting of unlawful discrimination, files or participates in the filing of a complaint, or investigates or participates in the investigation of a complaint or report alleging unlawful discrimination. Retaliation complaints shall be investigated and resolved in the same manner as a discrimination complaint.~~

~~The superintendent or designee shall facilitate students' access to the educational program by publicizing the district's nondiscrimination policy and related complaint~~

~~procedures to students, parents/guardians, and employees. In addition, the superintendent or designee shall post the district's policies prohibiting discrimination, harassment, intimidation, and bullying and other required information on the district's website in a manner that is easily accessible to parents/guardians and students, in accordance with law and the accompanying administrative regulation.~~

~~The superintendent or designee shall provide training and/or information on the scope and use of the policy and complaint procedures and take other measures designed to increase the school community's understanding of the requirements of law related to discrimination. The superintendent or designee shall regularly review the implementation of the district's nondiscrimination policies and practices and, as necessary, shall take action to remove any identified barrier to student access to or participation in the district's educational program. The superintendent or designee shall report the findings and recommendations to the county office after each review.~~

~~Regardless of whether a complainant complies with the writing, timeline, and/or other formal filing requirements, all complaints alleging unlawful discrimination, including discriminatory harassment, intimidation, or bullying, shall be investigated and prompt action taken to stop the discrimination, prevent recurrence, and address any continuing effect on students.~~

~~Students who engage in unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, in violation of law, Board policy, or administrative regulation shall be subject to appropriate consequence or discipline, which may include suspension or expulsion when the behavior is severe or pervasive as defined in Education Code 48900.4. Any employee who permits or engages in prohibited discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, shall be subject to disciplinary action, up to and including dismissal.~~

**Unlawful discrimination may result from physical, verbal, nonverbal, or written conduct against a student based on the student's actual or perceived race, color, ancestry, nationality, national origin, immigration status, ethnic group**

identification, ethnicity, age, religion, marital status, pregnancy, parental status, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or the student's association with a person or group with one or more of these actual or perceived characteristics. Unlawful discrimination also occurs when the prohibited conduct is so severe, persistent, or pervasive that it affects a student's ability to participate in or benefit from an educational program or activity; creates an intimidating, threatening, hostile, or offensive educational environment; has the effect of substantially or unreasonably interfering with a student's academic performance; or otherwise adversely affects a student's educational opportunities.

Unlawful discrimination also includes disparate treatment of students based on any one of the characteristics specified above with respect to the provision of opportunities for a student's participation in any COE school, program, or activity, or a student's receipt of educational benefits or services, such as prohibiting a student from enrolling in a class or course on the basis of the student's sex.

In accordance with law, all COE students shall be afforded the same rights, benefits, and protections. When, as permitted by law, the COE maintains sex-segregated facilities, such as restrooms and locker rooms, or offers sex-segregated programs and activities, such as physical education classes, students may choose to access facilities and participate in such programs and activities consistent with their gender identity. In addition, students may choose to participate in accordance with their gender identity in other circumstances where students are separated by gender, such as for class discussions, yearbook pictures, and field trips.

Complaints alleging unlawful discrimination, including discriminatory harassment, intimidation, or bullying or retaliation, may be filed in accordance with the COE's uniform complaint procedures (UCP) pursuant to BP 1312.3 - Uniform Complaint Procedures. For complaints of sexual harassment, it is the responsibility of the COE's Title IX Coordinator to determine whether the complaint should be addressed through UCP, or if the alleged conduct meets the federal definition of sexual harassment pursuant to 34 CFR 106.30, the complaint procedures established in 34 CFR 106.44-106.45. Regardless of whether a complainant complies with the writing, timeline, and/or other formal filing requirements, all complaints alleging unlawful discrimination, including discriminatory harassment, intimidation, or bullying, shall be investigated and prompt action shall be taken to stop the discrimination, prevent recurrence, and address any continuing effect on students.

Students who engage in unlawful discrimination, including discriminatory harassment, intimidation, or bullying, or retaliation in violation of law or COE policy or procedures shall be subject to appropriate consequence or discipline, which may

**include suspension or expulsion when the behavior is severe or pervasive as defined in Education Code 48900.4.**

### **Record-Keeping**

The superintendent or designee shall maintain a record of all reported cases of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, to enable the district to monitor, address, and prevent repetitive prohibited behavior in ~~Kings County Office of Education~~ **COE** schools.

### **Antidiscrimination Measures**

**The County Board hereby incorporates by reference the policies, procedures, and measures implemented by the County Superintendent of Schools to prevent or address unlawful discrimination in COE schools, programs, and activities. COE nondiscrimination policies and practices shall be reviewed regularly, and action shall be taken to remove any identified barriers to student access to or participation in the educational program.**

#### **Legal Reference:**

##### **EDUCATION CODE**

200-262.4 Prohibition of discrimination  
48900.3 Suspension or expulsion for act of hate violence  
48900.4 Suspension or expulsion for threats or harassment  
48904 Liability of parent/guardian for willful student misconduct  
48907 Student exercise of free expression  
48950 Freedom of speech  
48985 Translation of notices  
49020-49023 Athletic programs  
49060-49079 Student records  
51500 Prohibited instruction or activity  
51501 Prohibited means of instruction  
60044 Prohibited instructional materials

##### **CIVIL CODE**

1714.1 Liability of parents/guardians for willful misconduct of minor

##### **GOVERNMENT CODE**

11135 Nondiscrimination in programs or activities funded by state

##### **PENAL CODE**

422.55 Definition of hate crime  
422.6 Crimes, harassment

CODE OF REGULATIONS, TITLE 5

432 Student record

4600-4670 Uniform complaint procedures

4900-4965 Nondiscrimination in elementary and secondary education programs

UNITED STATES CODE, TITLE 20

1681-1688 Title IX of the Education Amendments of 1972

UNITED STATES CODE, TITLE 29

794 Section 504 of Rehabilitation Act of 1973

UNITED STATES CODE, TITLE 42

2000d-2000e-17 Title VI and Title VII Civil Rights Act of 1964, as amended

2000h-2-2000h-6 Title IX of the Civil Rights Act of 1964

6101-6107 Age Discrimination Act of 1975

12101-12213 Title II equal opportunity for individuals with disabilities

CODE OF FEDERAL REGULATIONS, TITLE 28

35.107 Nondiscrimination on basis of disability; complaints

CODE OF FEDERAL REGULATIONS, TITLE 34

99.31 Disclosure of personally identifiable information

100.3 Prohibition of discrimination on basis of race, color or national origin

104.7 Designation of responsible employee for Section 504

104.8 Notice

106.8 Designation of responsible employee for Title IX

106.9 Notification of nondiscrimination on basis of sex

110.25 Prohibition of discrimination based on age

COURT DECISIONS

Donovan v. Poway Unified School District, (2008) 167 Cal.App.4th 567

Flores v. Morgan Hill Unified School District, (2003) 324 F.3d 1130

Management Resources:

CSBA PUBLICATIONS

Updated Legal Guidance: Protecting Transgender and Gender Nonconforming Students Against Sex Discrimination, March 2017

CALIFORNIA OFFICE OF THE ATTORNEY GENERAL PUBLICATIONS

Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's K-12 Schools in Responding to Immigration Issues, April 2018

FIRST AMENDMENT CENTER PUBLICATIONS

Public Schools and Sexual Orientation: A First Amendment Framework for Finding Common Ground, 2006

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS  
Examples of Policies and Emerging Practices for Supporting Transgender Students,  
May 2016

Dear Colleague Letter: Title IX Coordinators, April 2015

Resolution Agreement Between the Arcadia Unified School District, U.S. Department of Education, Office for Civil Rights, and the U.S. Department of Justice, Civil Rights Division, (2013) OCR 09-12-1020, DOJ 169-12C-70

Dear Colleague Letter: Harassment and Bullying, October 2010

Notice of Non-Discrimination, Fact Sheet, August 2010

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PUBLICATIONS  
Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons, August 2003

#### WEBSITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

California Office of the Attorney General: <http://oag.ca.gov>

California Safe Schools Coalition: <http://www.casafeschools.org>

First Amendment Center: <http://www.firstamendmentcenter.org>

U.S. Department of Education, Office for Civil Rights:

<http://www.ed.gov/about/offices/list/ocr>

Adopted by Board: \_\_\_\_\_

## ACTION ITEM

DATE: December 14, 2022

TOPIC: Board Policy/ Superintendent Policy/  
Administrative Regulation 5145.7:  
Sexual Harassment Revisions

ISSUE: This board policy was last revised in 2015.  
Revisions presented for consideration today were  
made based on CSBA guidelines.

BACKGROUND: The Board shall ensure that  
King County Office of Education policies align with  
the county's vision and goals, promote student  
achievement, provide for consistent and fair  
treatment of students and staff,  
and proactively address equity and the provision of  
equal access to opportunities for all students.

RESOURCE: Joy Santos, Assistant Superintendent,  
Educational Services  
[joy.santos@kingsco.org](mailto:joy.santos@kingsco.org)  
559-589-7068

RECOMMENDATION: Administration recommends approval of policy



# Kings County Board of Education ~~and~~ ~~County Superintendent of Schools~~ Board Policy/Superintendent Policy

BP/SP 5145.7

Students

## SEXUAL HARASSMENT

The ~~Kings~~ County Office of Education (COE) and Kings County Superintendent of Schools are committed to maintaining an educational environment that is free from harassment and discrimination. ~~The county office and Superintendent prohibit sexual harassment of students by other students, employees or other persons, at school or at school-sponsored or school-related activities, sexual harassment targeted at any student by anyone.~~ The county office and ~~S~~superintendent also prohibit retaliatory behavior or action against ~~any~~ persons who reports, files a complaint, ~~or testifies about,~~ assist or otherwise participate in the ~~supports a~~ complaint process established pursuant to this policy and the administrative regulation. ~~in alleging sexual harassment.~~ Sexual harassment targeted at any student in a COE educational program, school, or school-sponsored or school-related activity is prohibited. Retaliatory behavior or action against any person who reports, files a complaint, or testifies about sexual harassment or who otherwise supports a complainant in alleging sexual harassment is also prohibited.

~~The County Office strongly encourages any students who feels that he/she they is are being or has have been sexually harassed on school grounds or at a school-sponsored or school-related activity by another student or an adult, or who have experienced off-campus sexual harassment that has continuing effect on campus, to immediately contact his/her their teacher, the principal, the county office Title IX Coordinator, or any other available school employee. Any employee who receives a report or observes an incident of sexual harassment shall notify the principal or the County Office compliance officer. the Title IX Coordinator.~~

~~Complaints regarding sexual harassment shall be investigated and resolved in accordance with law and County Office procedures specified in AR 1312.3 – Uniform Complaint Procedures. Principals are responsible for notifying students and parents/guardians that complaints of sexual harassment can be filed under AR 1312.3 and where to obtain a copy of the procedures.~~

Students who feel that they are being or have been sexually harassed on school grounds or at a school-sponsored or school-related activity by another student or

an adult, or who have experienced off-campus sexual harassment that has a continuing effect on campus, are strongly encouraged to immediately contact their teacher, the principal or program administrator, the COE's Title IX Coordinator, or any other available school employee.

Any employee who receives a report or observes an incident of sexual harassment shall notify the Title IX Coordinator so that steps may be taken to investigate and address the allegation in accordance with law and related COE regulations.

Once notified, the Title IX Coordinator shall ensure the complaint or allegation is addressed through AR 5145.71 - Title IX Sexual Harassment Complaint Procedures or BP/AR 1312.3 - Uniform Complaint Procedures, as applicable. Because a complaint or allegation that is dismissed or denied under the Title IX complaint procedure may still be subject to consideration under state law, the Title IX Coordinator shall ensure that any implementation of AR 5145.71 concurrently meets the requirements of BP/AR 1312.3.

The Title IX Coordinator shall offer supportive measures to the complainant and respondent, as deemed appropriate under the circumstances.

The ~~S~~superintendent or designee shall ~~take appropriate actions to reinforce~~ inform students and parents/guardians of the ~~county office's~~ COE's sexual harassment policy; by disseminating it through parent/guardian notifications, publishing it on the ~~county office~~ COE website, and including it in student and staff handbooks. All ~~county office~~ COE staff shall be trained regarding the policy.

#### Information/Instruction

The ~~S~~superintendent or designee shall ensure that all ~~Kings County Office of Education~~ COE students receive age-appropriate information ~~related to on~~ sexual harassment. Such instruction and information shall include:

1. What acts and behavior constitute sexual harassment, including the fact that sexual harassment could occur between people of the same ~~gender~~ sex and could involve sexual violence;
2. A clear message that students do not have to endure sexual harassment under any circumstance;
3. Encouragement to report observed instances of sexual harassment; even ~~where~~ when the alleged victim of the harassment has not complained;

4. A clear message that student safety is the county office's primary concern, and that any separate rule violation involving an alleged victim or any other person reporting a sexual harassment incident will be addressed separately and will not affect the manner in which the sexual harassment complaint will be received, investigated, or resolved;

**5. A clear message that, regardless of a complainant's noncompliance with the writing, timeline, or other formal filing requirements, every sexual harassment allegation that involves a student, whether as the complainant, respondent, or victim of the harassment, shall be investigated and action shall be taken to respond to harassment, prevent reoccurrence, and address any continuing effect on students**

~~5.~~ 6. Information about the county office's procedures for investigating complaints and the person(s) to whom a report of sexual harassment should be made;

~~6.~~ 7. Information about the rights of students and parents/guardians to file a civil or criminal complaint, as applicable; **including the right to file a civil or criminal complaint while the county office investigation of a sexual harassment complaint continues**

**8. A clear message that, when needed, the county office will implement supportive measures to ensure a safe school environment for a student who is the complainant or victim of sexual harassment and/or other students during an investigation**

### **Disciplinary Actions:**

**Upon completion of an investigation of a sexual harassment complaint, any student found to have** ~~who~~ engaged in sexual harassment or sexual violence **in violation of this policy** ~~at school or a school-related activity is in violation of this policy and~~ shall be subject to disciplinary action. ~~For students in grades K-3, this disciplinary action shall depend on the maturity of the students and the circumstances involved.~~ For students in grades 4 ~~through~~ - 12, the disciplinary action may include suspension and/or expulsion, provided that, in imposing such discipline, the entire circumstances of the incident(s) shall be taken into account.

**Upon investigation of a sexual harassment complaint, any** ~~staff member~~ **employee** found to have engaged in sexual harassment or sexual violence toward any student shall be subject to disciplinary **action**, up to and including dismissal, in accordance with ~~applicable policies, laws, and/or~~ **the applicable** collective bargaining agreements.

## **Record Keeping:**

**In accordance with law and Kings County Office of Education policies and regulations,** the ~~S~~superintendent or designee shall maintain a record of all reported cases of sexual harassment to enable the county office to monitor, address and prevent repetitive harassing behavior in **Kings County Office of Education schools.**

~~All complaints and allegations of sexual harassment shall be kept confidential except as necessary to carry out the investigation or take other subsequent necessary action. (5 GGR 4964)~~

## **Legal References:**

### **EDUCATION CODE**

200-262.4 Prohibition of discrimination on the basis of sex

48900 Grounds for suspension or expulsion

48900.2 Additional grounds for suspension or expulsion; sexual harassment

48904 Liability of parent/guardian for willful student misconduct

48980 Notice at beginning of term

**48985 Notices, report, statements and records in primary language**

### **CIVIL CODE**

51.9 Liability for sexual harassment; business, service and professional relationships

1714.1 Liability of parents/guardians for willful misconduct of minor

### **GOVERNMENT CODE**

12950.1 Sexual harassment training

### **CODE OF REGULATIONS, TITLE 5**

4600-~~4687~~ **4670** Uniform complaint procedures

4900-4965 Nondiscrimination in elementary and secondary education programs

### **UNITED STATES CODE, TITLE 20**

**1092 Definition of sexual assault**

1221 Application of laws

1232g Family Educational Rights and Privacy Act

1681-1688 Title IX, ~~Discrimination~~ **of the Education Amendments of 1972**

### **UNITED STATES CODE, TITLE 34**

**12291 Definition of dating violence, domestic violence, and stalking**

#### UNITED STATES CODE, TITLE 42

1983 Civil action for deprivation of rights

2000d-2000d-7 Title VI, Civil Rights Act of 1964

2000e-2000e-17 Title VII, Civil Rights Act of 1964 as amended

#### CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.67 Family Educational Rights and Privacy

106.1-106.7482 Nondiscrimination on the basis of sex in education programs

#### COURT DECISIONS

Donovan v. Poway Unified School District, (2008) 167 Cal.App.4<sup>th</sup> 567 Flores v. Morgan Hill Unified School District, (2003, 9<sup>th</sup> Cir.) 324 F.3d 1130 Reese v. Jefferson School District, (2001) 208 F.3d 736

Davis v. Monroe County Board of Education, (1999) 526 U.S. 629

Gebser v. Lago Vista Independent School District, (1998) 118 S.Ct. 1989

Oona by Kate S. v. McCaffrey, (1998, 9th Cir.) 143 F.3d 473

Doe v. Petaluma City School District, (1995, 9th Cir.) 54 F.3d 1447

~~Oona R. S. etc. v. Santa Rosa City Schools et al, (1995) 890 F.Supp. 1452~~

#### Management Resources:

##### CSBA PUBLICATIONS

**Providing a Safe, Nondiscriminatory School Environment for Transgender and Gender-Nonconforming Students, Policy Brief, February 2014**

**Safe Schools: Strategies for Governing Boards to Ensure Student Success, 2011**

##### U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS

**Q&A on Campus Sexual Misconduct, September 2017**

**Examples of Policies and Emerging Practices for Supporting Transgender Students, May 2016**

**Dear Colleague Letter: Title IX Coordinators, April 2015**

**Sexual Harassment: It's Not Academic, September 2008**

**Revised Sexual Harassment Guidance: Harassment of Students by School Employees, Other Students, or Third Parties, January 2001**

#### WEBSITES

**CSBA: <http://www.csba.org>**

**California Department of Education: <http://www.cde.ca.gov>**

**U.S. Department of Education, Office for Civil Rights:**

**<http://www.ed.gov/about/offices/list/ocr>**

Adopted by Board: February 3, 1993

Reviewed by Board: May 1, 1996  
Revised by Board: December 16, 1998  
Revised by Board: November 1, 2006  
Revised by Board: May 6, 2015  
Revised by Board: \_\_\_\_\_

# Kings County Board of Education ~~and County~~ ~~Superintendent of Schools~~ Administrative Regulation

AR 5145.7  
Students

## SEXUAL HARASSMENT

~~The County Office designates the following individual(s) as the responsible employee(s) to coordinate its efforts to comply with Title IX of the Education Amendments of 1972 and California Education Code 234.1, as well as to investigate and resolve sexual harassment complaints under AR 1312.3—Uniform Complaint Procedures. The coordinator/compliance officer(s) may be contacted at:~~

~~Assistant Superintendent, Human Resources  
1144 W Lacey Blvd., Hanford, CA, 93230  
(559) 584-1441  
lisa.horne@kingscoe.org~~

## Definitions

**Prohibited** Sexual harassment includes, but is not limited to, unwelcome sexual advances, unwanted requests for sexual favors, or other unwanted verbal, visual or physical conduct of a sexual nature made against another person of the same or opposite sex, in the educational setting, under any of the following conditions:  
(Education Code 212.5; 5 CCR 4916)

1. Submission to the conduct is explicitly or implicitly made a term or condition of a student's academic status or progress;
2. Submission to or rejection of the conduct by a student is used as the basis for academic decisions affecting the student;
3. The conduct has the purpose or effect of having a negative impact on the student's academic performance, or of creating an intimidating, hostile, or offensive educational environment;
4. Submission to or rejection of the conduct by the student is used as the basis for any decision affecting the student regarding benefits and services, honors, programs, or activities available at or through any ~~County Office~~ COE program or



activity.

Any prohibited conduct that occurs off campus or outside of school-related or school-sponsored programs or activities will be regarded as sexual harassment in violation of ~~Kings County Office of Education COE~~ policy if it has a continuing effect on or creates a hostile school environment for the complainant or victim of the conduct.

For purposes of applying the complaint procedures specified in Title IX of the Education Amendments of 1972, sexual harassment is defined as any of the following forms of conduct that occurs in an education program or activity in which a ~~Kings County Office of Education COE~~ school exercises substantial control over the context and respondent: (34 CFR 106.30, 106.44)

1. A ~~county-office COE~~ employee conditioning the provision of a ~~county COE~~ office aid, benefit, or service on the student's participation in unwelcome sexual conduct
2. Unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a student equal access to the ~~county-office COE's~~ education program or activity
3. Sexual assault, dating violence, domestic violence, or stalking as defined in 20 USC 1092 or 34 USC 12291

### Examples of Sexual Harassment

Examples of types of conduct which are prohibited in the ~~E~~county ~~O~~ffice and which may constitute sexual harassment **under state and/or federal law, in accordance with the definition above**, include, but are not limited to:

1. Unwelcome leering, sexual flirtations or propositions;
2. Unwelcome sexual slurs, epithets, threats, verbal abuse, derogatory comments, or sexually degrading descriptions;
3. Graphic verbal comments about an individual's body, or overly personal conversation;
4. Sexual jokes, derogatory posters, notes, stories, cartoons, drawings, pictures, obscene gestures, or computer-generated images of a sexual nature;

5. Spreading sexual rumors;
6. Teasing or sexual remarks about students enrolled in a predominantly single-~~gender~~ sex class;
7. Massaging, grabbing, fondling, stroking or brushing the body;
8. Touching an individual's body or clothes in a sexual way;
9. Impeding, ~~purposefully cornering~~, or blocking ~~normal~~ movements or any physical interference with school activities when directed at an individual on the basis of sex;
10. Displaying sexually suggestive objects;
11. Sexual assault, sexual battery, or sexual coercion.
- 12. Electronic communications containing comments, words, or images described above**

#### ~~Reporting Process and Complaint Investigation and Resolution~~

~~Any student who believes that he/she has been subjected to sexual harassment or who has witnessed sexual harassment is strongly encouraged to report the incident to his/her teacher, the~~

~~principal, or any other available school employee. Within one school day of receiving such a report, the school employee shall forward the report to the principal or the County Office's compliance officer identified in AR 1312.3. In addition, any school employee who observes an incident of sexual harassment involving a student shall, within one school day, report his/her observation to the principal or the County Office compliance officer. The employee shall take these actions, whether or not the alleged victim files a complaint.~~

~~In any case of sexual harassment involving the principal, compliance officer, or any other person to whom the incident would ordinarily be reported or filed, the report may instead be submitted the Superintendent or designee.~~

~~When a report of sexual harassment is submitted, the principal or compliance officer shall inform the student or parent/guardian of the right to file a formal written complaint in accordance with the County Office's Uniform Complaint Procedures. If a complaint of sexual harassment is initially submitted to the principal, he/she shall conduct a site-level investigation and, within two school days, forward the report to the compliance officer to evaluate further investigation of the complaint. For formal complaints filed through the County Office's Uniform Complaint Procedures, the~~

~~compliance officer shall contact the complainant and investigate and resolve the complaint in accordance with law and district procedures specified in AR 1312.3.~~

#### Confidentiality

~~All complaints and allegations of sexual harassment shall be kept confidential except as necessary to carry out the investigation or take other subsequent necessary action. (5 CCR 4964)~~

~~However, when a complainant or victim of sexual harassment notifies the County Office of the harassment but requests confidentiality, the compliance officer shall inform him/her that the request may limit the district's ability to investigate the harassment or take other necessary action. When honoring a request for confidentiality, the County Office will nevertheless take all reasonable steps to investigate and respond to the complaint consistent with the request.~~

~~When a complainant or victim of sexual harassment notifies the County Office of the harassment but requests that the County Office not pursue an investigation, the County~~

~~Office will determine whether or not it can honor such a request while still providing a safe and nondiscriminatory environment for all students.~~

#### Response Pending Investigation

~~When an incident of sexual harassment is reported, the principal or designee, in consultation with the compliance officer, shall determine whether interim measures are necessary pending the results of the investigation. The principal/designee or compliance officer shall take immediate measures necessary to stop the harassment and protect students and/or ensure their access to the educational program. Such measures may include placing the individuals involved in separate classes or transferring a student to a class taught by a different teacher, if available and in accordance with law and Board policy. The school should notify the individual who was harassed of his/her options to avoid contact with the alleged harasser and allow the complainant to change academic and extracurricular arrangements as appropriate. The school should also ensure that the~~

~~complainant is aware of the resources and assistance, such as counseling, that are available to~~

~~him/her. As appropriate, such actions shall be considered even when a student chooses to not file a formal complaint or the sexual harassment occurs off school grounds or outside school sponsored or school related programs or activities.~~

#### Notifications

~~A copy of the County Office's sexual harassment policy and regulation shall:~~

- ~~1. Be included in the notifications that are sent to parents/guardians at the beginning~~

~~of each school year; (Education Code 48980; 5 CCR 4917)~~

~~2. Be displayed in a prominent location in the main administrative building or other area where notices of district rules, regulations, procedures and standards of conduct are posted including school web sites; (Education Code 231.5)~~

~~3. Be provided as part of any orientation program conducted for new students at the beginning of each quarter, semester or summer session; (Education Code 231.5)~~

~~4. Appear in any school or county office publication that sets forth the school's or districts comprehensive rules, regulations, procedures and standards of conduct; (Education Code 231.5)~~

~~5. Be provided to employees and employee organizations on the Kings COE Website;~~

~~6. Be included in the student handbook.~~

~~Investigation of Complaints at School (Site-Level Grievance Procedure)~~

~~1. The principal or designee shall promptly investigate all complaints of sexual harassment. In so doing, he/she shall talk individually with:~~

- ~~a. The student who is complaining~~
- ~~b. The person accused of harassment~~
- ~~c. Anyone who witnessed the conduct complained of~~
- ~~d. Anyone mentioned as having related information~~

~~2. The student who is complaining shall have an opportunity to describe the incident, present witnesses and other evidence of the harassment, and put his/her complaint in writing.~~

~~3. The principal or designee shall discuss the complaint only with the people described above and the County Office compliance officer. When necessary to carry out his/her investigation or for other good reasons that apply to the particular situation, the principal or designee also may discuss the complaint with the following persons:~~

- ~~a. The Superintendent or designee~~
- ~~b. The parent/guardian of the student who complained~~
- ~~c. If the alleged harasser is a student, his/her parent/guardian~~
- ~~d. A teacher or staff member whose knowledge of the students involved may help in determining who is telling the truth~~
- ~~e. Child protective agencies responsible for investigating child abuse reports~~
- ~~f. Legal counsel for the district~~

~~4. When the student who complained and the alleged harasser so agree, the principal or designee may arrange for them to resolve the complaint informally with the help of a counselor, teacher, administrator or trained mediator. The student who complained shall never be asked to work out the problem directly with the accused person unless such help is provided and both parties agree.~~

~~5. In reaching a decision about the complaint, the principal or designee may take into account:~~

- ~~a. Statements made by the persons identified above~~

- ~~b. The details and consistency of each person's account~~
- ~~c. Evidence of how the complaining student reacted to the incident~~
- ~~d. Evidence of any past instances of harassment by the alleged harasser~~
- ~~e. Evidence of any past harassment complaints that were found to be untrue~~
- ~~6. To judge the severity of the harassment, the principal or designee may take into consideration:~~
  - ~~a. How the misconduct affected one or more students' education~~
  - ~~b. The type, frequency and duration of the misconduct~~
  - ~~c. The number of persons involved~~
  - ~~d. The age and gender of the person accused of harassment~~
  - ~~e. The subject(s) of harassment~~
  - ~~f. The place and situation where the incident occurred~~
  - ~~g. Other incidents at the school, including incidents of harassment that were not related to gender~~
- ~~7. The principal or designee shall write a report of his/her findings, decision, and reasons for the decision and shall present this report to the student who complained and the person accused.~~
- ~~8. The principal or designee shall give the compliance officer and the Superintendent or designee a written report of the complaint and investigation. If the principal or designee verifies that sexual harassment occurred, this report shall describe the actions taken to end the harassment, address the effects of the harassment on the student harassed, and prevent retaliation or further harassment.~~
- ~~9. Within two weeks after receiving the complaint, the principal or designee shall determine whether or not the student who complained has been further harassed. The principal or designee shall keep a record of this information and shall continue this follow-up.~~

### Enforcement

~~The Superintendent or designee shall take appropriate actions to reinforce the district's sexual harassment policy. As needed, these actions may include any of the following:~~

- ~~1. Removing vulgar or offending graffiti;~~
- ~~2. Providing staff in-service and student instruction or counseling;~~
- ~~3. Notifying parents/guardians of the actions taken;~~
- ~~4. Notifying child protective services;~~
- ~~5. Taking appropriate disciplinary action. In addition, the principal or designee may take disciplinary measures against any person who is found to have made a complaint of sexual harassment which he/she knew was not true.~~

### **Title IX Coordinator/Compliance Officer**

The county office designates the following individual(s) as the responsible employee(s) to coordinate its efforts to comply with Title IX of the Education Amendments of 1972 in accordance with AR 5145.71 - Title IX Sexual Harassment Complaint Procedures, as well as to oversee investigate, and/or resolve sexual harassment complaints processed under AR 1312.3 - Uniform Complaint Procedures. The Title IX Coordinator(s) may be contacted at:

Assistant Superintendent, Human Resources  
1144 W Lacey Blvd., Hanford, CA, 93230  
(559) 584-1441 ext. 7094  
lisa.horne@kingscoe.org

### Notifications

The superintendent or designee shall notify students and parents/guardians that the ~~Kings County Office of Education~~ COE does not discriminate on the basis of sex as required by Title IX and that inquiries about the application of Title IX to the ~~county office~~ COE may be referred to the ~~Kings County Office of Education~~ COE's Title IX Coordinator and/or to the Assistant Secretary for Civil Rights, U.S. Department of Education. (34 CFR 106.8)

The ~~county office~~ COE shall notify students and parents/guardians of the name or title, office address, email address, and telephone number of the ~~county office's~~ COE's Title IX Coordinator. (34 CFR 106.8)

A copy of the ~~county office's~~ COE's sexual harassment policy and regulation shall:

1. Be included in the notifications that are sent to parents/guardians at the beginning of each school year; (Education Code 48980; 5 CCR 4917)
2. Be displayed in a prominent location in the main administrative building or other area where notices of ~~county~~ COE rules, regulations, procedures, and standards of conduct are posted (Education Code 231.5)
3. Be summarized on a poster which shall be prominently and conspicuously displayed in each bathroom and locker room at each school. The poster may be displayed in public areas that are accessible to and frequented by students, including, but not limited to, classrooms, hallways, gymnasiums, auditoriums, and cafeterias. The poster shall display the rules and procedures for reporting a charge of sexual harassment; the name, phone number, and email address of an appropriate

school employee to contact to report a charge of sexual harassment; the rights of the reporting student, the complainant, and the respondent; and the responsibilities of the school. (Education Code 231.6)

4. Be posted, along with the name or title and contact information of the Title IX Coordinator, in a prominent location on the ~~Kings County Office of Education's~~ **COE's** website in a manner that is easily accessible to parents/guardians and students. (Education Code 234.6; 34 CFR 106.8)

5. Be provided as part of any orientation program conducted for new and continuing students at the beginning of each quarter, semester, or summer session (Education Code 231.5)

6. Appear in any ~~Kings County Office of Education's~~ **COE's** publication that sets forth the comprehensive rules, regulations, procedures, and standards of conduct (Education Code 231.5)

7. Be included, along with the name or title and contact information of the Title IX Coordinator, in any handbook provided to students or parents/guardians (34 CFR 106.8)

The superintendent or designee shall also post the definition of sex discrimination and harassment as described in Education Code 230, including the rights set forth in Education Code 221.8, in a prominent location on the ~~Kings County Office of Education's~~ **COE's** website in a manner that is easily accessible to parents/guardians and students. (Education Code 234.6)

### Reporting Complaints

A student or parent/guardian who believes that the student has been subjected to sexual harassment by another student, an employee, or a third party or who has witnessed sexual harassment is strongly encouraged to report the incident to a teacher, the principal, the ~~Kings County Office of Education's~~ **COE's** Title IX Coordinator, or any other available school employee. Within one school day of receiving such a report, the principal or other school employee shall forward the report to the ~~county's~~ **COE's** Title IX Coordinator. Any school employee who observes an incident of sexual harassment involving a student shall, within one school day, report the observation to the principal or Title IX Coordinator. The report shall be made regardless of whether the alleged victim files a formal complaint or requests confidentiality.

**When a report or complaint of sexual harassment involves off-campus conduct, the Title IX Coordinator shall assess whether the conduct may create or contribute to the creation of a hostile school environment. If the Title IX Coordinator determines that a hostile environment may be created, the complaint shall be investigated and resolved in the same manner as if the prohibited conduct occurred at school.**

**When a verbal or informal report of sexual harassment is submitted, the Title IX Coordinator shall inform the student or parent/guardian of the right to file a formal written complaint in accordance with applicable ~~county office~~ **COE** complaint procedures.**

### **Complaint Procedures**

**All complaints and allegations of sexual harassment by and against students shall be investigated and resolved in accordance with law and county office procedures. The Title IX Coordinator shall review the allegations to determine the applicable procedure for responding to the complaint. All complaints that meet the definition of sexual harassment under Title IX shall be investigated and resolved in accordance with AR 5145.71 - Title IX Sexual Harassment Complaint Procedures. Other sexual harassment complaints shall be investigated and resolved pursuant to BP/AR 1312.3 - Uniform Complaint Procedures.**

**If sexual harassment is found following an investigation, the Title IX Coordinator, or designee in consultation with the coordinator, shall take prompt action to stop the sexual harassment, prevent recurrence, implement remedies, and address any continuing effects.**

### **Investigation of Complaints at School (Site-Level Grievance Procedure)**

- 1. The principal or designee shall promptly investigate all complaints of sexual harassment. In so doing, they shall talk individually with:**
  - a. The student who is complaining**
  - b. The person accused of harassment**
  - c. Anyone who witnessed the conduct complained of**
  - d. Anyone mentioned as having related information**
- 2. The student who is complaining shall have an opportunity to describe the incident, present witnesses and other evidence of the harassment, and put their complaint in writing.**
- 3. The principal or designee shall discuss the complaint only with the**



people described above and the county office compliance officer. When necessary to carry out their investigation or for other good reasons that apply to the particular situation, the principal or designee also may discuss the complaint with the following persons:

- a. The superintendent or designee
- b. The parent/guardian of the student who complained
- c. If the alleged harasser is a student, their parent/guardian
- d. A teacher or staff member whose knowledge of the students involved may help in determining who is telling the truth
- e. Child protective agencies responsible for investigating child abuse reports
- f. Legal counsel for the county

4. When the student who complained and the alleged harasser agree, the principal or designee may arrange for them to resolve the complaint informally with the help of a counselor, teacher, administrator or trained mediator. The student who complained shall never be asked to work out the problem directly with the accused person unless such help is provided and both parties agree.

5. In reaching a decision about the complaint, the principal or designee may take into account:

- a. Statements made by the persons identified above
- b. The details and consistency of each person's account
- c. Evidence of how the complaining student reacted to the incident
- d. Evidence of any past instances of harassment by the alleged Harasser
- e. Evidence of any past harassment complaints that were found to be untrue

6. To judge the severity of the harassment, the principal or designee may take into consideration:

- a. How the misconduct affected one or more students' education
- b. The type, frequency and duration of the misconduct
- c. The number of persons involved
- d. The age and gender of the person accused of harassment
- e. The subject(s) of harassment
- f. The place and situation where the incident occurred
- g. Other incidents at the school, including incidents of harassment that were not related to gender

7. The principal or designee shall write a report of their findings, decision,

and reasons for the decision and shall present this report to the student who complained and the person accused.

8. The principal or designee shall give the compliance officer and the superintendent or designee a written report of the complaint and investigation. If the principal or designee verifies that sexual harassment occurred, this report shall describe the actions taken to end the harassment, address the effects of the harassment on the student harassed, and prevent retaliation or further harassment.

9. Within two weeks after receiving the complaint, the principal or designee shall determine whether or not the student who complained has been further harassed. The principal or designee shall keep a record of this information and shall continue this follow-up.

#### **Enforcement**

The Superintendent or designee shall take appropriate actions to reinforce the district's sexual harassment policy. As needed, these actions may include any of the following:

1. Removing vulgar or offending graffiti;
2. Providing staff in-service and student instruction or counseling;
3. Notifying parents/guardians of the actions taken;
4. Notifying child protective services.
5. Taking appropriate disciplinary action. In addition, the principal or designee may take disciplinary measures against any person who is found to have made a complaint of sexual harassment which they knew was not true.

Adopted By Board: November 1, 2006

Revised by Board: May 6, 2015

Revised by Board: \_\_\_\_\_

# Kings County Board of Education Exhibit

E 5145.7  
Students

## SEXUAL HARASSMENT REPORT

**\*\*Per Board/Superintendent Exhibit 1312.3 Uniform Complaint Procedures\*\***

In accordance with the ~~County Office's~~ **County Office of Education's (COE's)** Uniform Complaint Procedures (5 CCR 4620) each ~~county-office~~ **COE** shall follow uniform complaint procedures when investigating complaints alleging unlawful discrimination, harassment, intimidation and bullying against any protected group. Protected groups are enumerated by Education Code §§ 200 and 220. Additionally, it is the policy of the State of California, pursuant to Section 200, that all individuals shall enjoy freedom from discrimination and/or harassment, bullying or intimidation of any kind in the educational institutions of the state. This also includes sexual harassment, which is a form of sexual discrimination (EC § 231.5).

### I. Contact Information:

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ Zip: \_\_\_\_\_

Home Phone: \_\_\_\_\_ Work or Cell Phone: \_\_\_\_\_

### II. Complainant

You are filing this complaint on behalf of: \_\_\_\_\_

☐ yourself    ☐ your child or a (student)    ☐ another student    ☐ a group

### III. School Information

School Name: \_\_\_\_\_

Principal's Name: \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_ Zip: \_\_\_\_\_

#### IV. Basis of Complaint:

Please check the following box (es), based on the type(s) of discrimination, harassment, intimidation, and/or bullying you experienced. (EC §§ 200 and 220)

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> Sex   | <input type="checkbox"/> Ethnic Group Identification | <input type="checkbox"/> <del>Mental/Physical Ability</del> |
| <b>Disability</b>  |  |   |
| <input type="checkbox"/> Sexual Orientation  | <input type="checkbox"/> National Origin             | <input type="checkbox"/> Age                                |
| <input type="checkbox"/> Gender  | <input type="checkbox"/> Religion                    | <input type="checkbox"/> Sexual Harassment                  |
| <input type="checkbox"/> Gender Expression   | <input type="checkbox"/> Color                       | <input type="checkbox"/> <del>Sex</del> (Title IX)          |
| <input type="checkbox"/> Gender Identity   | <input type="checkbox"/> Ancestry                    | <input type="checkbox"/> Nationality                        |
| <input type="checkbox"/> Race or Ethnicity   |  |   |
| <input type="checkbox"/> <del>Association or perceived association with any of these categories listed</del> |  |   |

#### V. Details of Complaint

Please answer the following questions to the best of your ability. Attach additional sheets of paper if you need more space.

Please describe the type of incident(s) you experienced that led to this complaint, including the events or actions, in as much detail as possible:

---

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List the individuals involved in the incident(s):

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List any witnesses to the incident(s):

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Describe the location where the incident(s) occurred:

---

---

Please list all the date(s) and times when the incident(s) occurred or when the alleged acts first came to your attention:

---

---

What steps, if any, have you taken to resolve this issue before filing a complaint?

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\_\_\_\_\_  
Signature of person filing complaint

\_\_\_\_\_  
Date

\_\_\_\_\_  
Received by/**Title**

\_\_\_\_\_  
Date Filed

**Title:** \_\_\_\_\_

Please provide a duplicate copy to the complainant.

## ACTION ITEM

DATE: December 14, 2022

TOPIC: New Board Policy 5146:  
Married/Pregnant/Parenting Students

ISSUE: This new board policy is being introduced as required by the Federal Program Instrument surrounding Education Equity.

BACKGROUND: The Board shall ensure that King County Office of Education policies align with the county's vision and goals, promote student achievement, provide for consistent and fair treatment of students and staff, and proactively address equity and the provision of equal access to opportunities for all students.

RESOURCE: Joy Santos, Assistant Superintendent,  
Educational Services  
[joy.santos@kingscoe.org](mailto:joy.santos@kingscoe.org)  
559-589-7068

RECOMMENDATION: Administration recommends approval of policy.

# Kings County Office of Education Board Policy

BP 5146  
Students

## MARRIED/PREGNANT/PARENTING STUDENTS

The ~~Kings County Office of Education~~ **Governing Board** recognizes that responsibilities related to marriage, pregnancy, or parenting and related responsibilities may disrupt a student's education and increase the chance of a student dropping out of school. The ~~county office~~ **Board** therefore desires to support married, pregnant, and parenting students to continue their education, attain strong academic and parenting skills, and promote the healthy development of their children.

The county office **of education (COE)** shall not exclude or deny any student from any educational program or activity, including any class or extracurricular activity, solely on the basis of the student's pregnancy, childbirth, false pregnancy, termination of pregnancy, or related recovery. In addition, the district shall not adopt any rule concerning a student's actual or potential parental, family, or marital status that treats students differently on the basis of sex. (Education Code 221.51, 230; 5 CCR 4950; 34 CFR 106.40)

The superintendent or designee shall annually notify parents/guardians at the beginning of the school year of the rights and options available to pregnant and parenting students under the law. In addition, pregnant and parenting students shall be notified of the rights and options available to them under the law through annual school year welcome packets and through independent study packets. (Education Code 222.5, 48980)

For school-related purposes, a student under the age of 18 years who enters into a valid marriage shall have all the rights and privileges of students who are 18 years old, even if the marriage has been dissolved. (Family Code 7002)

## Education and Support Services for Pregnant and Parenting Students

Pregnant and parenting students shall retain the right to participate in the regular education program or an alternative education program. The classroom setting shall be the preferred instructional strategy unless an alternative is necessary to meet the needs of the student and/or the student's child.

Any alternative education program, activity, or course that is offered separately to pregnant or parenting students, including any class or extracurricular activity, shall be

equal to that offered to other district students. A student's participation in such programs shall be voluntary. (Education Code 221.51; 5 CCR 4950)

If required for students with any other temporary disabling condition, the superintendent or designee may require a student, based on pregnancy, childbirth, false pregnancy, termination of pregnancy, or related recovery, to obtain certification from a physician or nurse practitioner indicating that the student is physically and emotionally able to continue participation in the regular education program or activity. (Education Code 221.51; 5 CCR 4950; 34 CFR 106.40)

To the extent feasible, the ~~Kings County Office of Education~~ **COE** shall provide educational and related support services, either directly or in collaboration with community agencies and organizations, to meet the needs of pregnant and parenting students and their children. Such services may include, but are not limited to:

1. Child care and development services for the children of parenting students on or near school site(s) during the school day and during school-sponsored activities
2. Parenting education and life skills instruction
3. Special school nutrition supplements for pregnant and lactating students pursuant to Education Code 49553, 42 USC 1786, and 7 CFR 246.1-246.28
4. Health care services, including prenatal care
5. Tobacco, alcohol, and/or drug prevention and intervention services
6. Academic and personal counseling
7. Supplemental instruction to assist students in achieving grade-level academic standards and progressing toward graduation

As appropriate, teachers, administrators, and/or other personnel who work with pregnant and parenting students shall receive related professional development.

### **Absences**

Pregnant or parenting students may be excused for absences for medical appointments and other purposes specified in BP/AR 5113 - Absences and Excuses.

A student shall be excused for absences to care for a sick child for whom the student is the custodial parent. A note from a physician shall not be required for such an absence. (Education Code 48205)



## **Parental Leave**

A pregnant or parenting student shall be entitled to eight weeks of parental leave in order to protect the health of the student who gives or expects to give birth and the infant, and to allow the pregnant or parenting student to care for and bond with the infant. Such leave may be taken before the birth of the student's infant if there is a medical necessity and after childbirth during the school year in which the birth takes place, inclusive of any mandatory summer instruction. The superintendent or designee may grant parental leave beyond eight weeks if deemed medically necessary by the student's physician. (Education Code 46015; 34 CFR 106.40)

The student, if age 18 years or older, or the student's parent/guardian shall notify the school of the student's intent to take parental leave. No student shall be required to take all or part of the parental leave. (Education Code 46015)

When a student takes parental leave, the attendance supervisor shall ensure that absences from the regular school program are excused until the student is able to return to the regular school program or an alternative education program. A pregnant or parenting student shall not be required to complete academic work or other school requirements during the period of the parental leave. (Education Code 46015)

Following the leave, a pregnant or parenting student may elect to return to the school and the course of study in which the student was enrolled before taking parental leave or to an alternative education option provided by the district. Upon return to school, a pregnant or parenting student shall have opportunities to make up work missed during the leave, including, but not limited to, makeup work plans and re-enrollment in courses. (Education Code 46015)

When necessary to complete high school graduation requirements, the student may remain enrolled in school for a fifth year of instruction, unless the superintendent or designee makes a finding that the student is reasonably able to complete ~~district~~ **COE** graduation requirements in time to graduate by the end of the fourth year of high school. (Education Code 46015)

## **Accommodations**

When necessary, the district shall provide accommodations to enable a pregnant or parenting student to access the educational program.

A pregnant student shall have access to any services available to other students with temporary disabilities or medical conditions. (34 CFR 106.40)

The school shall provide reasonable accommodations to any lactating student to express breast milk, breastfeed an infant child, or address other needs related to

breastfeeding. A student shall not incur an academic penalty for using any of these reasonable accommodations, and shall be provided the opportunity to make up any work missed due to such use. Reasonable accommodations include, but are not limited to: (Education Code 222)

1. Access to a private and secure room, other than a restroom, to express breast milk or breastfeed an infant child
2. Permission to bring onto a school campus a breast pump and any other equipment used to express breast milk
3. Access to a power source for a breast pump or any other equipment used to express breast milk
4. Access to a place to store expressed breast milk safely
5. A reasonable amount of time to accommodate the student's need to express breast milk or breastfeed an infant child

### Complaints

Any complaint alleging discrimination on the basis of pregnancy or marital or parental status, district noncompliance with the requirements of Education Code 46015, or **district COE** noncompliance with the requirement to provide reasonable accommodations for lactating students shall be addressed through the **district's COE's** uniform complaint procedures in accordance with 5 CCR 4600-4670 and BP/AR 1312.3 - Uniform Complaint Procedures. A complainant who is not satisfied with the **district's COE's** decision may appeal the decision to the California Department of Education (CDE). If the **district COE** or CDE finds merit in an appeal, the district shall provide a remedy to the affected student. (Education Code 222, 46015; 5 CCR 4600- 4670)

### Program Evaluation

The superintendent or designee shall periodically report to the **B**oard regarding the effectiveness of **district COE** strategies to support married, pregnant, and parenting students, which may include data on student participation in district programs and services, academic achievement, school attendance, graduation rate, and/or student feedback on **district COE** programs and services.

### Legal Reference:

#### EDUCATION CODE

221.51 Nondiscrimination; married, pregnant, and parenting students

222 Reasonable accommodations; lactating students

222.5 Pregnant and parenting students, notification of rights

230 Sex discrimination  
8200-8498 Child Care and Development Services Act  
46015 Parental leave  
48205 Excused absences  
48206.3 Temporary disability, definition  
48220 Compulsory education requirement  
48410 Persons exempted from continuation classes  
48980 Parental notifications  
49553 Nutrition supplements for pregnant/lactating students  
51220.5 Parenting skills and education  
51745 Independent study  
52610.5 Enrollment of pregnant and parenting students in adult education

#### CIVIL CODE

51 Unruh Civil Rights Act

#### FAMILY CODE

7002 Description of emancipated minor

#### HEALTH AND SAFETY CODE

104460 Tobacco prevention services for pregnant and parenting students

#### CODE OF REGULATIONS, TITLE 5

4600-4670 Uniform complaint procedures  
4950 Nondiscrimination, marital and parental status

#### CODE OF REGULATIONS, TITLE 22

101151-101239.2 General licensing requirements for child care centers  
101351-101439.1 Infant care centers

#### UNITED STATES CODE, TITLE 20

1681-1688 Title IX, Education Act Amendments

#### UNITED STATES CODE, TITLE 42

1786 Special supplemental nutrition program for women, infants, and children

#### CODE OF FEDERAL REGULATIONS, TITLE 7

246.1-246.28 Special supplemental nutrition program for women, infants, and children

#### CODE OF FEDERAL REGULATIONS, TITLE 34

106.40 Marital or parental status

#### ATTORNEY GENERAL OPINIONS

87 Ops.Cal.Atty.Gen. 168 (2004)

**COURT DECISIONS**

American Academy of Pediatrics et al v. Lungren et al (1997) 16 Cal.4th 307  
Management Resources:

**CALIFORNIA WOMEN'S LAW CENTER PUBLICATIONS**

Pregnant Students and Confidential Medical Services, 2013

Educational Rights of Pregnant and Parenting Teens: Title IX and California State Law Requirements, 2012

The Civil Rights of Pregnant and Parenting Teens in California Schools, 2002

**U.S. DEPARTMENT OF EDUCATION PUBLICATIONS**

Supporting the Academic Success of Pregnant and Parenting Students under Title IX of the Education Amendments of 1972, rev. June 2013

**WEBSITES**

California Department of Education: <http://www.cde.ca.gov>

California Women's Law Center: <http://www.cwlc.org>

U.S. Department of Agriculture, Women, Infants, and Children Program:  
<http://www.fns.usda.gov/wic>

U.S. Department of Education: <http://www.ed.gov>

Adopted by Board: \_\_\_\_\_

## ACTION ITEM

DATE: December 14, 2022

TOPIC: Board Policy/ Superintendent Policy/  
Administrative Regulation 6145:  
Extracurricular and Cocurricular Activities  
Revisions

ISSUE: This board policy was last revised in 2008.  
Revisions presented for consideration today were  
made based on CSBA guidelines.

BACKGROUND: The Board shall ensure that  
King County Office of Education policies align with  
the county's vision and goals, promote student  
achievement, provide for consistent and fair  
treatment of students and staff,  
and proactively address equity and the provision of  
equal access to opportunities for all students.

RESOURCE: Joy Santos, Assistant Superintendent,  
Educational Services  
[joy.santos@kingsco.org](mailto:joy.santos@kingsco.org)  
559-589-7068

RECOMMENDATION: Administration recommends approval of policy

# Kings County Board of Education ~~and~~ ~~County Superintendent of Schools~~ Board/Superintendent Policy

BP/SP 6145  
Instruction

## EXTRACURRICULAR AND COCURRICULAR ACTIVITIES

The ~~Kings County Board of Education~~ Governing Board (the ~~B~~board) and the Kings County Superintendent of Schools (the ~~S~~superintendent) recognize that extracurricular and cocurricular activities enrich the educational and social development ~~and experiences of students and enhances students' feelings of connectedness with the schools.~~ The ~~Kings County Office of Education (KCOE)~~ county office of education (COE) shall encourage and support student participation in extracurricular and cocurricular activities without compromising the integrity and purpose of the educational program.

**Prerequisites for student participation in extracurricular and cocurricular activities shall be limited to those that have been demonstrated to be essential to the success of the activity.** No extracurricular or cocurricular program or activity shall be provided or conducted separately ~~and no KCOE student's participation in extracurricular and cocurricular activities shall be required or refused based on the student's gender, sexual orientation, ethnic group identification, race, ancestry, national origin, religion, color, or mental or physical disability. Requirements for participation in extracurricular and cocurricular activities shall be limited to those that are essential to the success of the activity.~~ **on the basis of any actual or perceived characteristics listed as a prohibited category of discrimination in state or federal law, nor shall any student's participation in an extracurricular or cocurricular activity be required or refused on those bases.** (5 CCR 4925)

Any complaint ~~regarding~~ **alleging unlawful discrimination in KCOE's** extracurricular and cocurricular programs or activities shall be filed in accordance with BP/AR 1312.3 - Uniform Complaint Procedures.

**Unless specifically authorized by law, no student shall be** ~~prohibited from participating in~~ **charged a fee for their participation in educational activities, including extracurricular and cocurricular activities** ~~related to the educational program because of inability to pay fees associated with the activity~~ **and materials or equipment related to such activities.**

## Eligibility Requirements

To be eligible to participate in extracurricular and cocurricular activities, students in grades 7 ~~through~~ - 12 must demonstrate satisfactory educational progress in the previous grading period, including, but not limited to: (Education Code 35160.5)

1. Maintenance of a minimum of 2.0 grade point average on a 4.0 scale **in all enrolled classes**
2. Maintenance of minimum progress toward meeting high school graduation requirements

The ~~S~~superintendent or designee may grant ineligible students a probationary period of not more than one semester. Students granted probationary eligibility must meet the required standards by the end of the probationary period in order to remain eligible for participation. **(Education Code 35160.5)**

~~The Superintendent or designee shall provide the necessary assistance to help ineligible students achieve the academic standards required by law.~~

**Any decision regarding the eligibility of a homeless student, foster youth, or child of an active duty military family for extracurricular or cocurricular activities shall be made by the superintendent or designee in accordance with Education Code 48850 and 49701.**

The ~~S~~superintendent or designee may revoke a student's eligibility for participation in extracurricular and cocurricular activities when the student's poor citizenship is serious enough to warrant loss of this privilege.

## Student Conduct at Extracurricular/Cocurricular Events

When attending or participating in extracurricular or cocurricular activities on or off campus, ~~county~~ **COE** students are subject to ~~county~~ **COE** school policies and regulations relating to student conduct. Students who violate ~~county~~ **COE** policies and regulations may be subject to discipline including, but not limited to, suspension, expulsion, transfer to alternative programs, or denial of participation in extracurricular or cocurricular activities in accordance with board policy and administrative regulation. When appropriate, the superintendent or designee shall notify local law enforcement.

## Annual Policy Review



The **B**oard and the **S**uperintendent shall annually review this policy and implementing regulations. (**Education Code 35160.5**)

**Legal References:**

**EDUCATION CODE**

35145 Public meetings

35160.5 District policy rules and regulations; requirements; matters subject to regulation

35179 Interscholastic athletics; associations or consortia

**35181 Students' responsibilities**

**48850 Participation of homeless students and foster youth in extracurricular activities and interscholastic sports**

48930-48938 Student organizations

**49010-49013 Student fees**

**49024 Activity Supervisor Clearance Certificate**

**49700-49703 Education of children of military families**

**CALIFORNIA CONSTITUTION**

**Article 9, Section 5 Common school system**

**CODE OF REGULATIONS, TITLE 5**

350 Fees not permitted

4900-4965 Nondiscrimination in elementary and secondary education programs receiving state financial assistance

5531 Supervision of extracurricular activities of pupils

**UNITED STATES CODE, TITLE 42**

2000h-2-2000h-6 Title IX, 1972 Education Act Amendments

**COURT DECISIONS**

Hartzell v. Connell, (1984) 35 Cal. 3d 899

**Management Resources:**

**CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS**

**Pupil Fees, Deposits, and Other Charges, Fiscal Management Advisory 12-02, April 24, 2013**

**CALIFORNIA TASK FORCE REPORT TO THE LEGISLATURE**

**Compact on Educational Opportunity for Military Children: Preliminary Final Report, March 2009**

**COMMISSION ON TEACHER CREDENTIALING PUBLICATIONS**  
**Information on Assembly Bill 346 Concerning the Activity Supervisor Clearance**  
**Certificate (ASCC), Coded Correspondence 10-11, July 20, 2010**

**WEBSITES**

**CSBA:** <http://www.csba.org>

**California Association of Directors of Activities:** <http://www.cada1.org>

**California Department of Education:** <http://www.cde.ca.gov>

**California Interscholastic Federation:** <http://www.cifstate.org>

**Commission on Teacher Credentialing:** <http://www.ctc.ca.gov>

Adopted by Board ~~and Superintendent~~: May 7, 2008

Revised by Board: \_\_\_\_\_

# Kings County Board of Education and County Superintendent of Schools Administrative Regulation

AR 6145  
Instruction

## EXTRACURRICULAR AND COCURRICULAR ACTIVITIES

### Definitions

~~Extracurricular activities are those programs that have all of the following characteristics: (Education Code 35160.5)~~

- ~~1. The program is supervised or financed by the Kings County Office of Education (KCOE);~~
- ~~2. Students participating in the program represent KCOE;~~
- ~~3. Students exercise some degree of freedom in the selection, planning or control of the program;~~
- ~~4. The program includes both preparation for performance and performance before an audience or spectators.~~

~~Extracurricular activities are not part of the regular school curriculum, are not graded, do not offer credit and do not take place during classroom time. (Education Code 35160.5)~~

~~Cocurricular activities are programs that may be associated with the curriculum in a regular classroom. (Education Code 35160.5)~~

~~An activity is not an extracurricular or cocurricular activity if either of the following conditions applies: (Education Code 35160.5)~~

- ~~1. It is a teacher-graded or required program or activity for a course which satisfies the entrance requirements for admission to the California State University or the University of California;~~
- ~~2. It is a program that has as its primary goal the improvement of academic or educational achievement of students.~~

**For purposes of applying eligibility criteria for student participation, extracurricular and cocurricular activities shall be defined as follows: (Education Code 35160.5)**

- 1. Extracurricular activities are not part of the regular school curriculum, are not graded, do not offer credit, do not take place during classroom time, and have all of the following characteristics:**

- a. The program is supervised or financed by the school **district COE**.
- b. Students participating in the program represent the **COE school district**.
- c. Students exercise some degree of freedom in the selection, planning, or control of the program.
- d. The program includes both preparation for performance and performance before an audience or spectators.

2. Cocurricular activities are programs that may be associated with the curriculum in a regular classroom.

An activity is not an extracurricular or cocurricular activity if either of the following conditions applies: (Education Code 35160.5)

1. It is a teacher-graded or required program or activity for a course which satisfies the entrance requirements for admission to the California State University or the University of California.
2. It is a program that has as its primary goal the improvement of academic or educational achievement of students.

### Eligibility Requirements

The grade point average (**GPA**) used to determine eligibility **for extracurricular and cocurricular activities** shall be based on grades of the last previous grading period during which the student attended class at least a majority of the time. **If a student was not in attendance for all, or a majority of, the grading period due to absences excused by the school for reasons such as serious illness or injury, approved travel, or work, the GPA used to determine eligibility shall be the grading period immediately prior to the excluded grading period(s).** (Education Code 35160.5)

When a student becomes ineligible to participate **in extracurricular or cocurricular activities** in the upcoming **school-year grading period**, or when he/she is subject to probation, the principal or designee shall provide written notice to the student and his/her parents/guardians. ~~The principal shall also consult with the student's teacher(s) in deciding on a program of remediation to improve the student's academic progress.~~

### Supervision

All extracurricular activities conducted under the name or auspices of a **Kings County Office of Education COE** school or any class or organization of the

school, regardless of where the activities are held, shall be under the direct supervision of certificated employees. (5 CCR 5531)

Any noncertificated person working with students in a **district COE**-sponsored extracurricular student activity program shall possess an Activity Supervisor Clearance Certificate from the Commission on Teacher Credentialing or shall have cleared a Department of Justice and Federal Bureau of Investigation criminal background check prior to beginning his/her duties, in accordance with BP 4127/4227/4327 - Temporary Athletic Team Coaches. (Education Code 49024)

Adopted by Board **and Superintendent**: May 7, 2008

Revised by Board: \_\_\_\_\_

#### Legal References:

##### EDUCATION CODE

35145 Public meetings

35160.5 Intradistrict open enrollment

35179 Interscholastic athletics; associations or consortia

35181 Students' responsibilities

48850 Academic achievement of students in foster care and homeless children

48930-48938 Student organizations

49011 Student fees

49024 Activity Supervisor Clearance Certificate

49700-49701 Education of children of military families

##### Federal

42 USC 2000h-2-2000h-6 Title IX of the Civil Rights Act of 1964

##### State

5 CCR 350 Fees not permitted

5 CCR 4900-4965 Nondiscrimination in elementary and secondary education programs

5 CCR 5531 Supervision of extracurricular activities of pupils

CA Constitution Article 9, Section 5 Common school system

##### Management Resources Description

California Department of Education Publication - Pupil Fees, Deposits, and Other Charges, Fiscal Management Advisory 12-02, April 24, 2013

California Task Force Report to the Legislature - Compact on Educational Opportunity for Military Children: Preliminary Final Report, March 2009

Commission on Teacher Credentialing Publication - Information on Assembly Bill 346 Concerning the Activity Supervisor Clearance Certificate (ASCC), Coded

**Correspondence 10-11, July 20, 2010**

**Court Decision - Hartzell v. Connell, (1984) 35 Cal. 3d 899**

**Website**

**CSBA - <https://www.csba.org/>**

**Commission on Teacher Credentialing - <https://www.ctc.ca.gov/>**

**California Interscholastic Federation - <https://www.cifstate.org/landing/index>**

**California Department of Education - <https://www.cde.ca.gov/>**

**California Association of Directors of Activities -**

**<https://secure.cada1.org/i4a/pages/index.cfm?pageid=3267&pageid=1>**

## ACTION ITEM

DATE: December 14, 2022

TOPIC: Board Policy/ Superintendent Policy/  
Administrative Regulation/Exhibit: 5141.2  
Administering Medication.

ISSUE: This board policy was last revised in 2015.  
Revisions presented for consideration today were  
made based on CSBA guidelines.

BACKGROUND: The Board shall ensure that King County Office of  
Education policies align with the county's vision and  
goals, promote student achievement, provide for  
consistent and fair treatment of students and staff,  
and proactively address equity and the provision of  
equal access to opportunities for all students.

RESOURCE: Todd Barlow, Superintendent of Schools  
Educational Services  
[todd.barlow@kingsco.e.org](mailto:todd.barlow@kingsco.e.org)  
559-589-2506

RECOMMENDATION: This policy and administrative regulations was  
recently reviewed and has been brought forth for  
approval.



# Kings County Board of Education and County Superintendent of Schools Board/Superintendent Policy

BP/SP 5131.6

## Students

### ADMINISTERING MEDICATION

The Kings County Board of Education ("Board") and the Kings County Superintendent of Schools ("Superintendent") believe that regular school attendance is critical to student learning and that students who need to take medication prescribed or ordered for them by their authorized health care providers should be able to participate in the educational program. To facilitate participation, the Board and Superintendent recognize that certain students may need to take prescribed medication during the school day.

Medication must be administered in accordance with a written health care provider statement and parental consent. The school nurse, or other persons designated by the Superintendent or designee, shall assist such students in taking their medication. The following statements are required before such assistance is given:

1. A written statement from the student's physician detailing the method, amount and time schedules for taking of the medication.
2. A written statement from the student's parent/guardian requesting the County Schools Office to assist the student in taking the prescribed medication.

Upon written request by the parent/guardian and with the approval of the student's physician, a student with an existing medical condition that requires frequent monitoring, testing or treatment may be allowed to self administer this service. The student shall observe universal precautions in the handling of blood and bodily fluids.

Any medication prescribed for a student with a disability who is qualified to receive services under the Individuals with Disabilities Education Act or Section 504 of the Rehabilitation Act of 1973 shall be administered in accordance with the student's individualized education program or Section 504 services plan, as applicable.

For the administration of medication to other students during school or school-related activities, the Superintendent or designee shall develop protocols which shall include options for allowing parents/guardians to administer medication to their child at school, designate other individuals to do so on their behalf, and, with the student's authorized health care provider's approval, request the district's permission for the student to self-administer a medication or self-monitor and/or self-test for a medical condition. Such processes shall be implemented in a manner that preserves campus security, minimizes instructional interruptions, and promotes student safety and privacy.

The parent/guardian of a student on a continuing medication regimen from a nonepisodic condition shall inform the school nurse, or other designated certificated employee, of the medication being taken, the current dosage and the name of the supervising physician.

The school nurse, with the parent/guardian's consent, may communicate with the student's physician regarding the medication and its effects. The school nurse may also counsel with school personnel regarding the possible effects of the drug on the student's physical, intellectual and social behavior, as well as possible behavioral signs and symptoms of adverse side effects, omission, or overdose. The Superintendent or his designee shall inform the parent/guardian of every student of the above requirement.

When allowed by law, medication prescribed to a student by an authorized health care provider may be administered by a school nurse or, when a school nurse or other medically licensed person is unavailable and the physician has authorized administration of medication by unlicensed personnel for a particular student, by other designated school personnel with appropriate training. School nurses and other designated school personnel shall administer medications to students in accordance with law, Board policy, administrative regulation, and, as applicable, the written statement provided by the student's parent/guardian and authorized health care provider. Such personnel shall be afforded appropriate liability protection.

The Superintendent or designee shall ensure that school personnel designated to administer any medication receive appropriate training and, as necessary, retraining from qualified medical personnel before any medication is administered. At a minimum, the training shall cover how and when such medication should be administered, the recognition of symptoms and treatment, emergency follow-up procedures, and the proper documentation and storage of medication. Such trained, unlicensed designated school personnel shall be supervised by, and provided with immediate communication access to, a school nurse, physician, or other appropriate individual.

The Superintendent or designee shall maintain documentation of the training and ongoing supervision, as well as annual written verification of competency of other designated school personnel.

### **Anaphylaxis Treatment**

(For use in for persons without individual physician written orders)

The Board and the Superintendent recognizes that increasing numbers of children and adults are experiencing life-threatening severe allergic reactions (anaphylaxis) which require an immediate administration of an epinephrine auto-injector in order to sustain life. This emergency reaction may occur in individuals with previously identified allergies as well as individuals who have no known history of anaphylaxis.

The Board recognizes that increasing numbers of children and adults are experiencing life-threatening severe allergic reactions (anaphylaxis), which require an immediate administration of an epinephrine auto-injector in order to sustain life. This emergency reaction may occur in individuals with previously identified allergies as well as individuals who have no known history of anaphylaxis.

The Board recognizes that the County Office of Education shall provide emergency epinephrine auto-injectors to school nurses and trained personnel who have volunteered and school nurses or trained personnel may use epinephrine auto-injectors to provide emergency medical aid to persons suffering, or reasonably believed to be suffering from an anaphylactic reaction.

The Superintendent or designee shall make epinephrine auto-injectors available at each school for providing emergency medical aid to any person suffering, or reasonably believed to be suffering, from an anaphylactic reaction. (Education Code 49414)

### **Opioid Overdose**

The Superintendent or designee shall make naloxone hydrochloride or another opioid antagonist available for emergency medical aid to any person suffering, or reasonably believed to be suffering, from an opioid overdose. (Education Code 49414.3)

Adopted by Board: June 4, 1986

Revised by Board: December 6, 1989

Reviewed by Board: May 4, 1994

Reviewed by Board: May 7, 1997

Revised by Board: November 3, 1999

Reviewed by Board: May 10, 2006

Reviewed by Board: September 2, 2015

Reviewed by Board: November 09, 2022

Revised by Board: December 14, 2022

# **Kings County Board of Education and County Superintendent of Schools Board/Superintendent Administrative Regulation**

AR 5141.21

Students

## **ADMINISTERING MEDICATION**

The following principles and procedures will be followed when a parent/guardian requests that a student be permitted to take medication at school:

1. The administration of medication to pupils shall be done only in exceptional circumstances wherein the child's health may be jeopardized without it and only when such administration has been requested and approved by the student's parents and physician.
2. Pupils requiring medications at school shall be identified to the school by parents and/or physician. Students observed by school personnel administering unauthorized medications to themselves will be reported to their parents.
3. After a pupil has been identified to the school as needing medication during school hours, the school nurse or properly appointed representative for the school shall make a home contact to identify the type, dosage and purpose of said medication.
4. A written statement shall be required of
  - a. the family physician, who shall indicate the necessity of said medication being given to the pupil during school hours.
  - b. the parents, who shall request and authorize the designated school personnel to give said medication in the dosage so prescribed by the physician.
5. Parents/guardians who request that a student be allowed to self administer, monitor or treat his/her existing medical condition must make this request in writing and provide written approval by the student's physician.
6. The parents will be requested to obtain from the physician a prescription for duplicate supplies of the said medication, one supply to be kept at home and one supply to be kept in a secure location at school. The school principal will designate the person at the school to be responsible for the supply of medication at the school. Both supplies shall contain the name and telephone number of the pharmacy, the pupil's identification, name of the physician, and dosage of the medication to be given. Taking the dosage shall be supervised by the school nurse or other designated school personnel at a time conforming with the physician's indicated dosage schedule.
7. Form letters to parents are designed to facilitate these procedures.
8. A list of pupils needing medication during school hours, including the type of medication, when to be given, and dosage, will be maintained at the local school in the principal's and/or school nurse's office. This list is to be reviewed and updated periodically.
9. Under no circumstances are school personnel to provide aspirin or any other patent medicine or nostrum to students.

## **Anaphylaxis Treatment**

For use on persons without individual physician written orders

The Board and superintendent recognize that the epinephrine auto-injectors are to be furnished exclusively for use at the County Office of Education school sites and that a qualified supervisor of health (or administrator if there is no qualified supervisor of health) shall obtain from an authorizing physician and surgeon a prescription that, at minimum, includes one regular and one junior epinephrine auto-injector elementary and one regular for middle and high schools.

Pursuant to education Code §49414, a notice shall be distributed at least once a year to all staff that contains a description of a volunteer and a description of the training that the volunteer will receive. Trained volunteer personnel shall be provided with defense and indemnification for any and all civil liability, in accordance with, but not limited to, that provided in Division 3.6 (commencing with Section 810) or Title 1 of the Government Code. This information shall be reduced to writing, provided to the volunteer and retained in the volunteer's personnel file.

The Superintendent or designee may designate one or more volunteers to receive initial and annual refresher training, based on the standards set forth by the California Department of Education. Kings County Office of Education nursing staff shall maintain documentation of the training and ongoing supervision, as well as annual written verification of competency of other designated school personnel.

(Exhibits Attached)

Legal References:

EDUCATION CODE

49423

49480 Pupil health: epinephrine auto-injectors

49414 (e) (2) (E)

4119.2 (a)

4119.2 (b)

49414 (c)

49414 (d)

49414 (e)(1),(2),(3),(4)

CCR:

5 CCR 604

Adopted by Board: June 4, 1986

Reviewed by Board: December 6, 1989

Reviewed by Board: February 1, 1995

Reviewed by Board: May 7, 1997

Revised by Board: November 3, 1999

Reviewed by Board: May 10, 2006

Reviewed by Board: September 2, 2015

Reviewed by Board: November 09, 2022

Revised by Board: December 14, 2022

# **Kings County Board of Education and County Superintendent of Schools Board/Superintendent Exhibit**

EX 5141.21

Students

## **Notification of Volunteer Agreement for Training in Administration of Epinephrine Auto-Injector**

Current law (SB 1266) now requires schools to provide emergency epinephrine for individuals who may be experiencing anaphylaxis. Anaphylaxis is a severe allergic reaction which can occur after exposure to an allergen, an insect sting or even (rare) after exercise. Without immediate administration of epinephrine and summoning Emergency Medical Services (911), death could occur. Certain individuals may experience anaphylaxis that have no known previous history to an allergy and therefore, may not have their own prescription.

Legislation allows for a school nurse or a trained volunteer to administer an epinephrine auto-injector to an individual who is exhibiting potentially life-threatening symptoms of anaphylaxis after exposure or ingestion of an allergen. Training will be provided to the volunteer on signs and symptoms of anaphylaxis, how to administer the epinephrine auto-injector, calling EMS (911) and any follow up documentation or actions required.

Staff members who volunteer to be trained are protected under the law and will be provided defense and indemnification by the school district for any and all civil liability.

This notification is provided annually to all staff. If you are willing to be identified as a volunteer and be trained, please complete the section below and submit it to your site administrator.

---

Signature

---

Printed Name

---

Date

# Epinephrine Indemnity Acknowledgment

Pursuant to Education Code section 49414(j), as a volunteer of the Kings County Office of Education (*school site*) trained to use epinephrine auto injectors to provide emergency medical aid, you are hereby advised that you are protected by the following provisions of California law regarding civil liability for your actions in the course of scope of you serving as a volunteer in this capacity.

California law provides specific legal obligations for an employer to defend and indemnify you in litigation against you, and these obligations are set forth in separate statutes in California's Government Code.

The obligation to provide a defense for you if you are sued as a result of volunteer related incidents is set forth in Government Code section 995, which provides in part:

Except as otherwise provided in Sections 995.2 and 995.4, upon request of an employee or former employee, a public entity shall provide for the defense of any civil action or proceeding brought against him, in his official or individual capacity or both, on account of an act or omission in the scope of his employment as an employee of the public entity.

The obligation to indemnify you against a civil judgment or award is set forth in Government Code section 825(a), which provides in part:

Except as otherwise provided in this section, if an employee or former employee of a public entity requests the public entity to defend him or her against any claim or action against him or her for an injury arising out of an act or omission occurring within the scope of his or her employment as an employee of the public entity and the request is made in writing not less than 10 days before the day of trial, and the employee or former employee reasonably cooperates in good faith in the defense of the claim or action, the public entity shall pay any judgment based thereon or any compromise or settlement of the claim or action to which the public entity has agreed.

By signing below, I acknowledge receipt of this notification

\_\_\_\_\_  
*Employee's Signature*

\_\_\_\_\_  
*Employee's Printed Name*

\_\_\_\_\_  
*Date*

cc: Employee's Personnel File

## Legal References:

### EDUCATION CODE

49423

49480 Pupil health: epinephrine auto-injectors

49414 (e) (2) (E)

4119.2 (a)

4119.2 (b)

49414 (c)

49414 (d)

49414 (e)(1),(2),(3),(4)

## Legal Reference:

### EDUCATION CODE

48980 Notification at beginning of term

49407 Liability for treatment

49408 Emergency information

49414 Emergency epinephrine auto-injectors

49414.3 Emergency medical assistance; administration of medication for opioid overdose

49414.5 Providing school personnel with voluntary emergency training

49422-49427 Employment of medical personnel, especially:

49423 Administration of prescribed medication for student

49423.1 Inhaled asthma medication

49480 Continuing medication regimen; notice

### BUSINESS AND PROFESSIONS CODE

2700-2837 Nursing, especially:

2726 Authority not conferred

2727 Exceptions in general

3501 Definitions

4119.2 Acquisition of epinephrine auto-injectors

4119.8 Acquisition of naloxone hydrochloride or another opioid antagonist

### HEALTH AND SAFETY CODE

11362.7-11362.85 Medicinal cannabis

### CODE OF REGULATIONS, TITLE 5

600-611 Administering medication to students

### UNITED STATES CODE, TITLE 20

1232g Family Educational Rights and Privacy Act of 1974

1400-1482 Individuals with Disabilities Education Act

### UNITED STATES CODE, TITLE 21

812 Schedules of controlled substances

844 Penalties for possession of controlled substance

### UNITED STATES CODE, TITLE 29

794 Rehabilitation Act of 1973, Section 504

### COURT DECISIONS

American Nurses Association v. Torlakson, (2013) 57 Cal.4th 570



Management Resources:

AMERICAN DIABETES ASSOCIATION PUBLICATIONS

Training Standards for the Administration of Epinephrine Auto-Injectors, rev. 2015

Glucagon Training Standards for School Personnel: Providing Emergency Medical Assistance to Pupils with Diabetes, May 2006

Legal Advisory on Rights of Students with Diabetes in California's K-12 Public Schools, August 2007

Program Advisory on Medication Administration, 2005

NATIONAL DIABETES EDUCATION PROGRAM PUBLICATIONS

Helping the Student with Diabetes Succeed: A Guide for School Personnel, June 2003

WEB SITES

CSBA: <http://www.csba.org>

American Diabetes Association: <http://www.diabetes.org>

California Department of Education: <http://www.cde.ca.gov/ls/he/hn>

National Diabetes Education Program: <http://www.ndep.nih.gov>

U.S. Department of Health and Human Services, National Institutes of Health, Blood Institute, asthma information: <http://www.nhlbi.nih.gov/health/public/lung/index.htm#asthma>

Adopted by Board: June 4, 1986

Revised by Board: December 6, 1989

Reviewed by Board: May 4, 1994

Reviewed by Board: May 7, 1997

Revised by Board: November 3, 1999

Reviewed by Board: May 10, 2006

Reviewed by Board: September 2, 2015

Reviewed by Board: November 09, 2022

Revised by Board: December 14, 2022

## BOARD ACTION ITEM

TOPIC	APPROVE 2022-23 FIRST INTERIM REPORT
DATE	December 14, 2022
ISSUE	Consider the financial position of the Kings County Office of Education.
BACKGROUND	<p>On four separate occasions each fiscal year, the County Board of Education has the opportunity to review and approve the budgets of the Kings County Office of Education. The first approval occurs when the initial budget is adopted prior to June 30 each year. The second and third reviews occur at first and second interim reporting periods in December and March respectively. The final review occurs in October after the fiscal year has closed.</p> <p>The material presented today is that of the first interim reporting period and is based on information available at this time.</p> <p>The County Office of Education's General Fund budget is over \$51 million. There is a projected unrestricted balance of approximately \$11,937,873 of which \$1,500,000 is reserved for economic uncertainties.</p>
RESOURCE	Ivo Denham / Jamie Dial 589-7042 / 589-7091
RECOMMENDATION	The Superintendent recommends that the Board of Education approve the First Interim report.

# Kings County Office of Education

**2022-23 1<sup>ST</sup> INTERIM**

DECEMBER 14, 2022



Total General Fund Ending Fund Balance of \$16,426,352

Change in Total Fund Balance of (\$1,969,246) from Adopted Budget

Change in Unrestricted Fund Balance of (\$3,066,566) from Adopted Budget

Total Unrestricted General Ending Fund Balance of \$11,937,873

Includes Assignments of \$7,151,813

Reserve for Economic Uncertainty of \$1,500,000

Unrestricted Contributions of \$1,270,608 to the following programs:

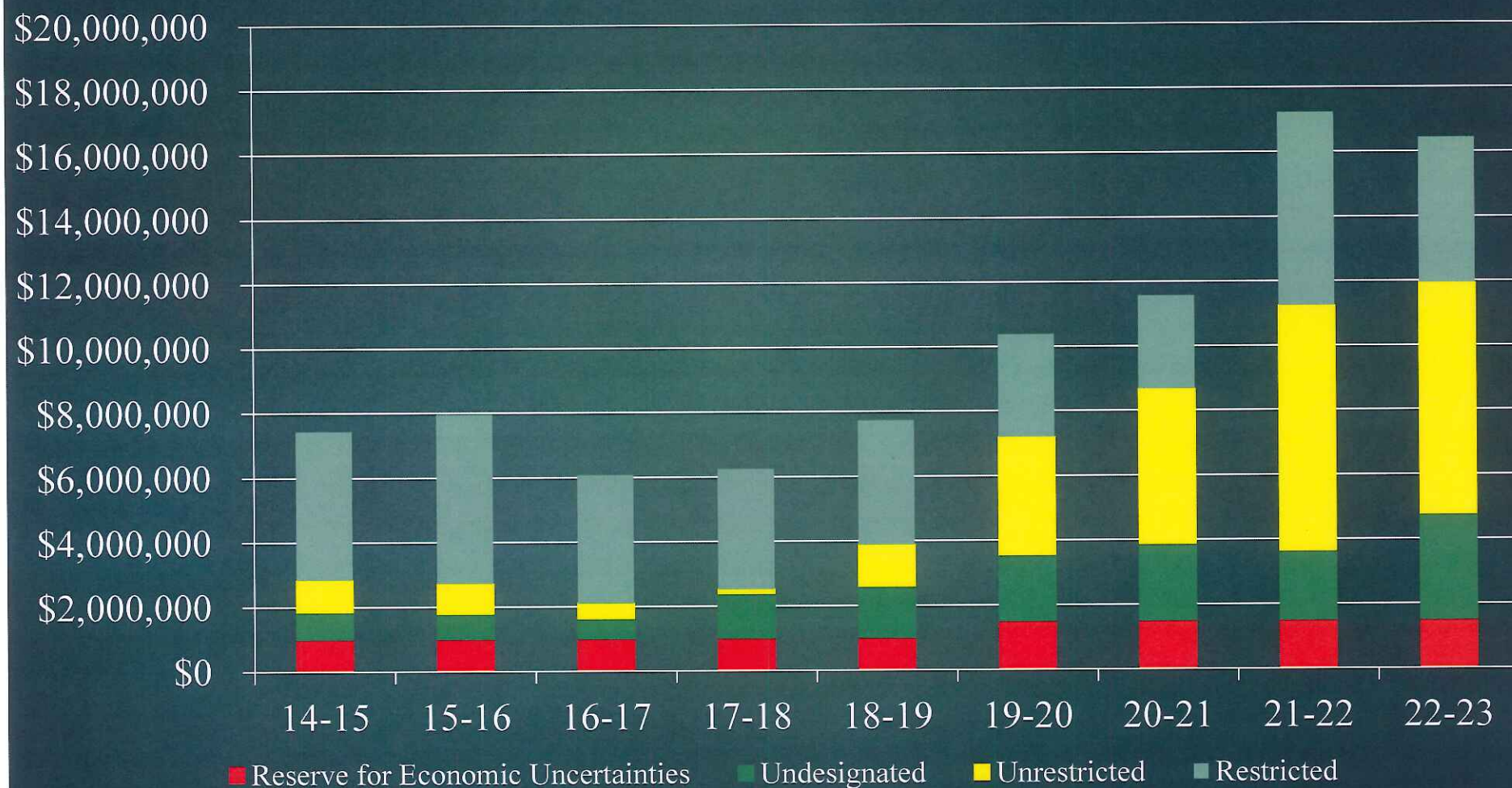
- Deferred Maintenance \$200,000
- JCM Alternative Education (LCFF Revenue) \$279,135
- JCM Alternative Education – Supplemental/Concentration (LCFF) \$217,080
- Special Education (JCM RSP Teacher, Mandate Block Grant) \$122,655
- Special Education Mental Health \$31,056
- Restricted Maintenance Program \$417,092
- Academic Decathlon \$3,000
- Career Education \$590

Reserve 9.33%

	Budget	1st Interim	Difference	Explanation
<b>BEGINNING BALANCE</b>				
Net Beginning Balance	\$15,896,001	\$17,206,854	\$1,310,853	Increase in Beginning Balance following the close of 2021-22
<b>REVENUES</b>				
LCFF Sources	\$10,362,331	\$10,663,733	\$301,402	LCFF County Operations grant increase of \$173K due to increased ADA, Tax transfer to SPED increase of \$128K
Federal Revenues	\$6,778,179	\$7,355,071	\$576,892	ELO Grant ESSER III \$98K, ARP Homeless Children & Youth \$196K, CDPH Workforce Development Grant \$271K
Other State Revenues	\$3,841,172	\$6,948,701	\$3,107,528	Increase in ASES \$169K, UPK \$79K, IEEEP Inclusive Grant \$364K, Educator Effectiveness \$150K, CA Community School Partnership \$200K, Career Tech Ed Incentive \$39K, Strong Workforce \$716K, Mental Health \$491K, Art & Music Instructional Block Grant \$174K, Learning Recovery Emergency Block Grant \$474K, K-16 Collaborative Grant \$164K
Other Local Revenues	\$24,357,823	\$25,541,163	\$1,183,340	MTSS \$215K, PASE Contracts \$702K, SPED AB602 \$161K
<b>Total, Revenues</b>	<b>\$45,339,506</b>	<b>\$50,508,667</b>	<b>\$5,169,161</b>	
<b>EXPENDITURES</b>				
Certificated Salaries	\$11,630,123	\$12,387,924	\$757,801	Certificated from Classified speech \$433K, One-Time Stipends \$87K, Additional Consultant for PASE & TUPE \$105K
Classified Salaries	\$12,401,948	\$12,818,488	\$416,540	SPED Aides \$265K, PASE Staff \$221K, Clerical Staff \$67K, SPED Extra Duty \$35K
Employee Benefits	\$11,603,052	\$12,144,946	\$541,894	Additional benefit costs associated with increased salaries, increase in health benefits \$95K
Books and Supplies	\$1,507,010	\$2,033,579	\$526,569	Additional supplies from the following: Textbooks from Lottery \$112K, ASES Supplies \$106K, PASE Supplies & Equip \$75K, IEEEP Supplies & Equip \$43K, IT Supplies \$30K, MTSS Supplies \$23K, SPED Learning Recovery Support \$23K, Strong Workforce Supplies \$19K, Maintenance Supplies \$17K, ARP Homeless \$15K, Career Technical Ed Incentive \$14K, SPED Equipment \$48K
Services, Other Oper Exp	\$5,061,795	\$7,244,970	\$2,183,176	Contracted speech \$409K, Strong Workforce \$706K, SPED Learning Recovery \$29K, NPS Contracts \$144K, NESS \$42K, DA System of Support \$60K, Technology Replacement \$54K, Deferred Maintenance \$55K, ELO Geer II \$20K, ELO ESSER III \$79K, Carl Perkins Career Tech \$26K, ASES \$54K, IEEEP \$18K, Educator Effectiveness \$27K, SPED Dispute Prevention & Resolution \$160K, Arts & Music Block Grant \$95K, Maintenance \$62K, IT \$115K, SBHIP \$24K
Capital Outlay	\$270,300	\$1,011,827	\$741,527	Technology Replacement \$73K, Deferred Maintenance \$149K, IEEEP \$299K, SPED Playground \$164K
Other Outgo(excl. 7300's)	\$321,783	\$640,314	\$318,531	SBHIP Pass through to districts \$318K
Direct/Indirect Support	(\$149,188)	(\$186,302)	(\$37,115)	Increase in indirect due to increased expenditures
<b>Total Expenditures</b>	<b>\$42,646,823</b>	<b>\$48,095,747</b>	<b>\$5,448,924</b>	
<b>OTHER FINANCING SOURCES/USES</b>				
Transfers				
Transfers In	\$0	\$0	\$0	
Transfers Out	\$193,086	\$3,193,423	\$3,000,337	Transfer of \$3M to Fund 1700 for future facilities needs
Other Sources/Uses				
Sources	\$0	\$0	\$0	
Uses	\$0	\$0	\$0	
Contributions	\$0	\$0	\$0	
<b>Total, Other Financing Sources/Uses</b>	<b>(\$193,086)</b>	<b>(\$3,193,423)</b>	<b>(\$3,000,337)</b>	
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$2,499,597</b>	<b>(\$780,502)</b>	<b>(\$3,280,099)</b>	
<b>ENDING FUND BALANCE</b>	<b>\$18,395,598</b>	<b>\$16,426,352</b>	<b>(\$1,969,247)</b>	



## Multi Year General Fund Balances



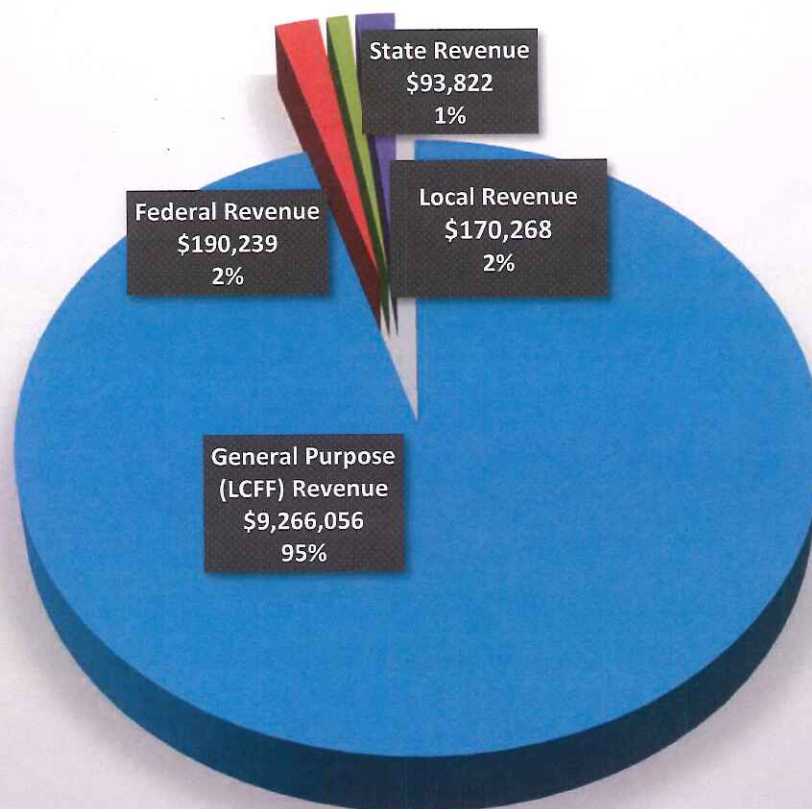
## Total General Fund

5

	Unrestricted	Restricted	Total
<b>BEGINNING BALANCE</b>			
Net Beginning Balance	11,231,314	5,975,540	\$17,206,854
<b>REVENUES</b>			
LCFF Sources	9,266,056	1,397,677	\$10,663,733
Federal Revenues	190,239	7,164,832	\$7,355,071
Other State Revenues	93,822	6,854,879	\$6,948,701
Other Local Revenues	649,905	24,891,258	\$25,541,163
<b>Total Revenues</b>	<b>10,200,022</b>	<b>40,308,646</b>	<b>\$50,508,667</b>
<b>EXPENDITURES</b>			
Certificated Salaries	1,580,915	10,807,009	\$12,387,924
Classified Salaries	2,993,476	9,825,012	\$12,818,488
Employee Benefits	1,997,126	10,147,820	\$12,144,946
Books and Supplies	444,054	1,589,525	\$2,033,579
Services, Other Oper Exp	1,081,682	6,163,288	\$7,244,970
Capital Outlay	303,432	708,395	\$1,011,827
Other Outgo(excl. 7300's)	296,783	343,531	\$640,314
Direct/Indirect Support	(2,872,878)	2,686,576	(\$186,302)
<b>Total Expenditures</b>	<b>\$5,824,590</b>	<b>\$42,271,157</b>	<b>\$48,095,747</b>
<b>OTHER FINANCING SOURCES/USES</b>			
Transfers			
Transfers In	-	-	\$0
Transfers Out	3,189,236.00	4,187.07	\$3,193,423
Other Sources/Uses	-	-	
Sources	-	-	\$0
Uses	-	-	\$0
Contributions	(479,637)	479,637	-
<b>Total, Other Financing Sources/Uses</b>	<b>(\$3,668,873)</b>	<b>\$475,450</b>	<b>(\$3,193,423)</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$706,559</b>	<b>(\$1,487,061)</b>	<b>(\$780,502)</b>
<b>ENDING FUND BALANCE</b>	<b>\$11,937,873</b>	<b>\$4,488,479</b>	<b>\$16,426,352</b>

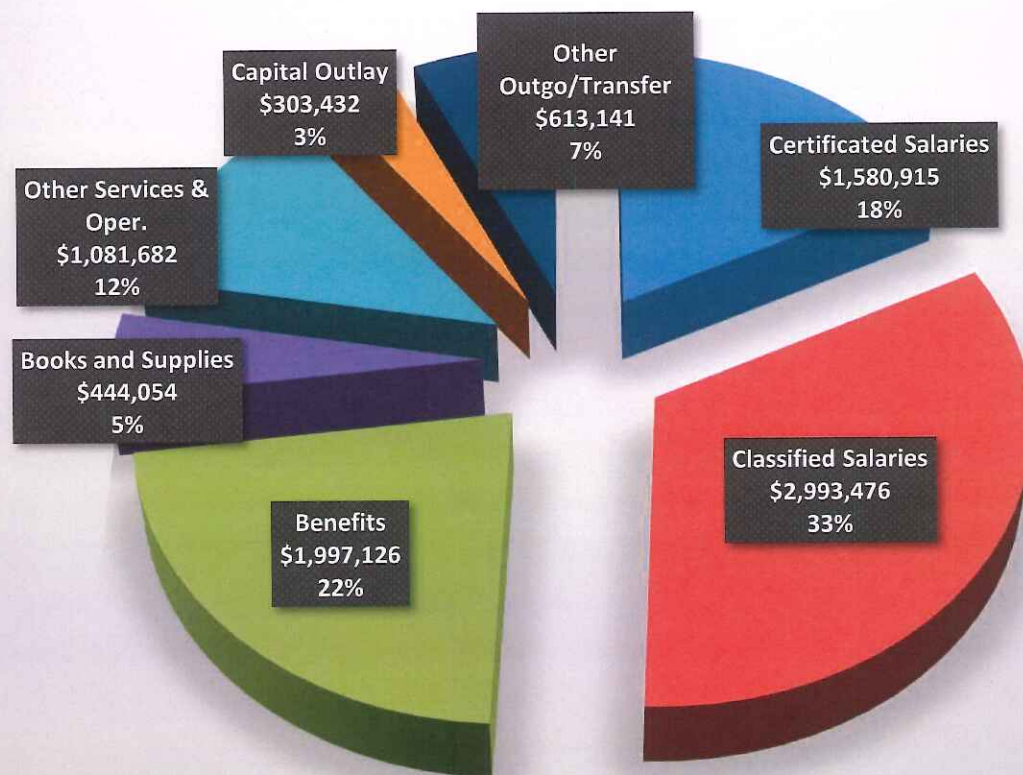


### General Fund Unrestricted Revenue 1st Interim 2022-23

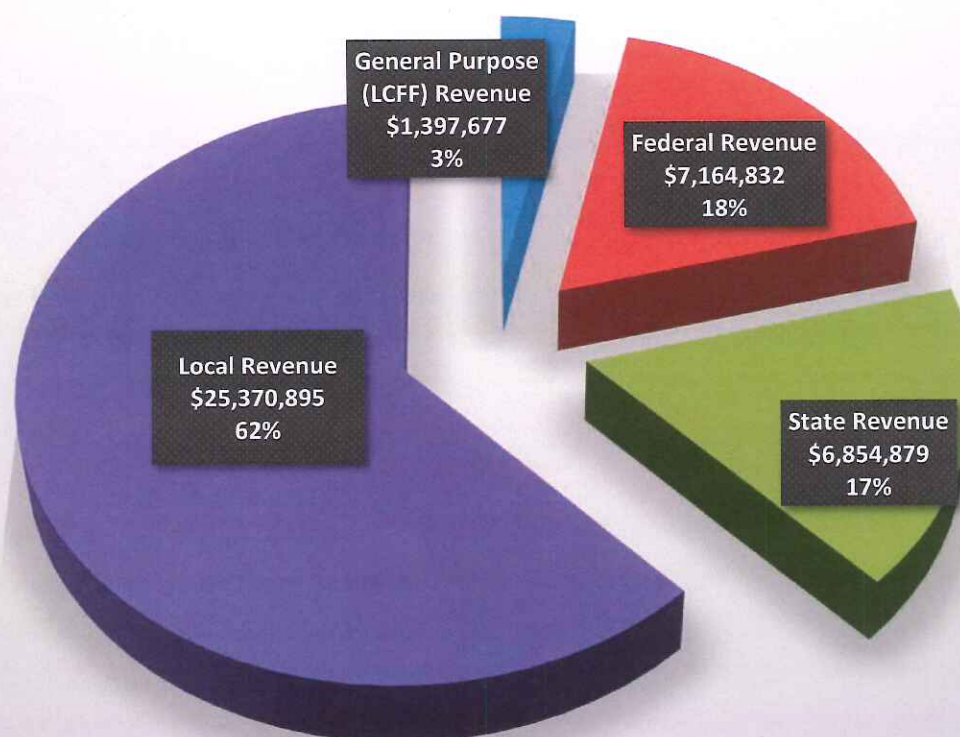




**General Fund Unrestricted Expenditures  
1st Interim 2022-23**

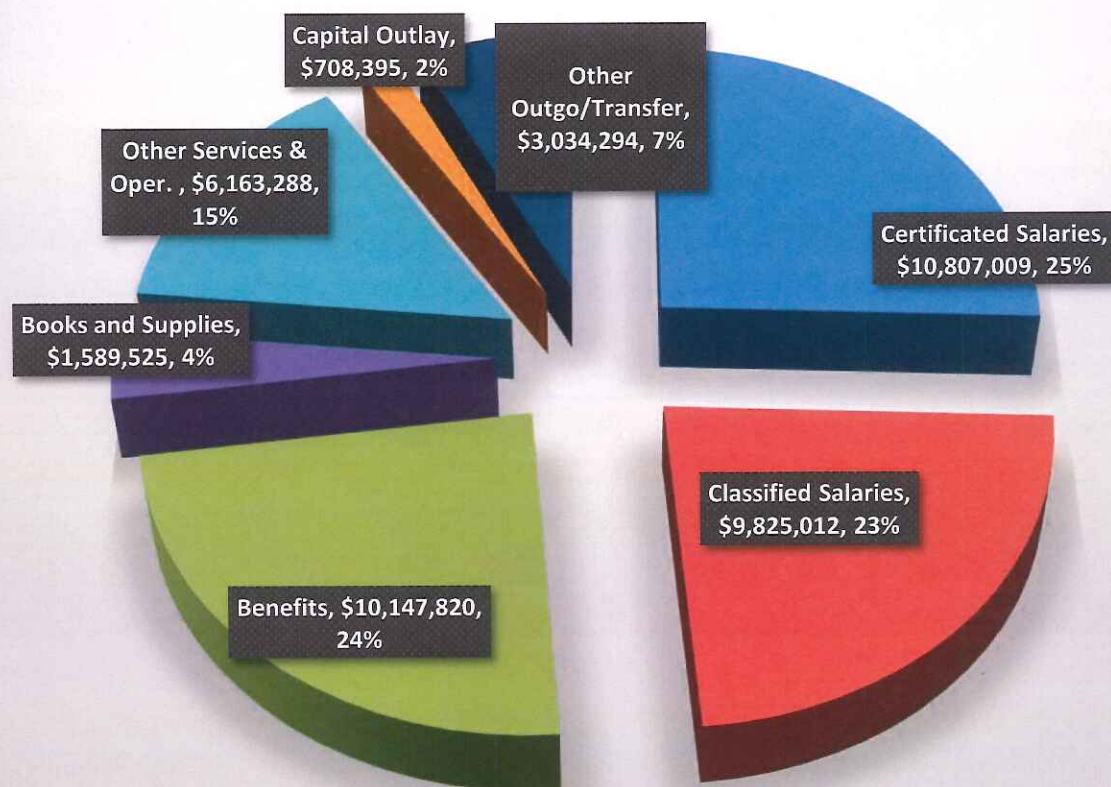


### General Fund Restricted Revenue 1st Interim 2022-23





**General Fund Restricted Expenditures  
1st Interim 2022-23**



# LCFF Funding for KCOE

10

County Operations Grant					
	ADA	Rate	Countywide ADA	Funding	Totals
<b>COE ADA Grant</b>	30,000	\$ 100.92	26,462.36		\$ 2,670,581
<b>District Allowance Grant</b>		\$ 320,797.00	13 Districts		\$ 4,170,361
<b>Operations Base Grant</b>					\$ 805,906
<b>County Operations Grant Total</b>					\$ 7,646,848
Pupil Driven Grants					
Grant Type	Rate	Program ADA	Funding	Totals	
<b>Court School Grant</b>					
Base Grant	\$ 13,783	30.00	\$ 413,490		
Supplemental (35%)	\$ 4,824				
Estimated ELL / FRM %	100.00%	30.00	\$ 144,720		
Concentration	50.00%	15.00	\$ 72,360		
<b>Pupil Driven Grants Total</b>					\$ 630,570
<b>Total LCFF Target Entitlement</b>					\$ 8,277,418
LCAP Funding					\$ 288,637
Differentiated Assistance					\$ 700,000
<b>Total Local Control Funding Formula Grant</b>					\$ 9,266,055



# Total General Fund Multi-Year Projection

Multi-Year Projection	2022-23	2023-24	2024-25
<b>Revenue</b>			
LCFF Sources	10,663,733	11,124,666	11,487,551
Federal Revenue	7,355,071	5,844,389	5,308,818
State Revenue	6,948,701	3,339,336	3,329,908
Local Revenue	25,541,163	27,594,880	27,906,778
Other Financing Sources	0	0	0
<b>Total Revenue</b>	<b>50,508,667</b>	<b>47,903,271</b>	<b>48,033,055</b>
<b>Expenditures</b>			
Certificated Salaries	12,387,924	12,867,420	13,110,614
Classified Salaries	12,818,488	12,905,189	13,149,096
Benefits	12,144,946	12,279,409	12,356,298
Books and Supplies	2,033,579	1,610,546	1,588,595
Other Services & Oper. Expenses	7,244,970	4,555,748	4,495,947
Capital Outlay	1,011,827	368,181	368,181
Other Outgo	640,314	321,783	321,783
Transfer of Indirect	(186,302)	(186,302)	(186,302)
Other Financing Uses	3,193,423	3,193,086	3,193,086
<b>Total Expenditures</b>	<b>51,289,170</b>	<b>47,915,060</b>	<b>48,397,298</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>(780,502)</b>	<b>(11,789)</b>	<b>(364,243)</b>
Beginning Balance	17,206,854	16,426,352	16,414,562
<b>Ending Balance</b>	<b>16,426,352</b>	<b>16,414,562</b>	<b>16,050,319</b>
Revolving/Stores/Prepays	1,800	1,800	1,800
Assigned Balances	7,150,013	7,347,207	7,557,055
Reserve for Economic Uncertainty (3%)	1,500,000	1,500,000	1,500,000
Restricted Programs	4,488,479	3,370,076	1,665,261
<b>Unappropriated Fund Balance</b>	<b>3,286,060</b>	<b>4,195,479</b>	<b>5,326,203</b>
<i>Total Available Reserve Percentage</i>	<b>9.33%</b>	<b>11.89%</b>	<b>14.10%</b>

# Fund Balance Information

Fund Number and Description		Beginning Balance	Revenues	Expenditures	Other Financing Uses/Sources	Projected Fund Balance June 30, 2020
0100	General Fund - Total	\$17,206,854	\$50,508,667	\$48,095,747	(\$3,193,423)	\$16,426,352
	General Fund - Unrestricted	\$11,231,314	\$10,200,022	\$5,824,590	(\$3,668,873)	\$11,937,873
	General Fund - Restricted	\$5,975,540	\$40,308,646	\$42,271,157	\$475,450	\$4,488,479
0800	Student Activity Special Revenue Fund	\$0	\$0	\$337	\$337	\$0
1200	Child Development	\$838,576	\$2,551,560	\$2,864,334	\$189,236	\$715,038
1700	Special Reserve for Other Than Capital Outlay	\$2,384,088	\$26,000	\$0	\$3,000,000	\$5,410,088
3500	School Facilities Fund	\$0	\$1,005,788	\$17,886	\$0	\$987,902
7300	Foundation Funds	\$36,652	\$447	\$5,100	\$3,850	\$35,849



Questions?

## KINGS COUNTY OFFICE OF EDUCATION

## GENERAL FUND RESOURCE ANALYSIS

## FISCAL YEAR 2022-2023 - FIRST INTERIM

WORKING BUDGET							
RESOURCE	DESCRIPTION	BEG BAL	REVENUE	EXPENSE	SUR/(DEF)	END BAL	CONTRIBUTION
0000	UNRESTRICTED	9,551,916	8,500,960	7,364,377	1,136,583	10,688,499	(1,270,608)
0020	OTHER UNRESTRICTED	226,790		125,511	(125,511)	101,279	
0097	SAFETY CREDITS	23,810	17,311	13,000	4,311	28,121	
0303	TIER III DEFERRED MAINTENANCE	1,236,775	200,000	288,900	(88,900)	1,147,875	200,000
0330	ALT ED	17,361	279,135	386,479	(107,344)	(89,984)	279,135
0332	LCFF SUPPLEMENTAL/CONC	21,206	217,080	225,632	(8,552)	12,654	217,080
1100	STATE LOTTERY	153,455	46,160	150,188	(104,028)	49,427	
1400	EDUCATION PROTECTION AC		459,739	459,739	0	0	
SUBTOTAL	UNRESTRICTED	11,231,314	9,720,385	9,013,826	706,559	11,937,873	
3010	IASA - TITLE 1 BASIC GRANTS		141,659	141,659	0	0	
3025	IASA - TITLE 1 N&D		140,028	140,028	0	0	
3183	ESSA: SCHOOL IMPROVEMENT		72,397	72,397	0	0	
3212	ESSER II - ELEMENTARY & SECONDARY S		82,153	82,153	0	0	
3213	ESSER III - ELEMENTARY & SECONDARY S		276,546	276,546	0	0	
3214	ESSER III - ELEMENTARY & SECONDARY S		141,480	141,480	0	0	
3217	ELO GRANT - GEER II		19,963	19,963	0	0	
3219	ELO GRANT - ESSER III State		97,773	97,773	0	0	
3305	SPED: ARP IDEA Part B		932,866	932,866	0	0	
3310	SPECIAL ED IDEA		4,215,773	4,215,773	0	0	
3315	SPECIAL ED IDEA PRESCHOOL		114,979	114,979	0	0	
3326	SPECIAL ED IDEA PRESCHOOL		14,090	14,090	0	0	
3327	SPECIAL ED IDEA MENTAL H		3,333	3,333	0	0	
3345	SPECIAL ED IDEA PRESCHOOL		1,000	1,000	0	0	
3385	SPECIAL ED IDEA EARLY IN		35,989	35,989	0	0	
3395	SP ED - ALTERNATIVE DISPUTE		14,601	14,601	0	0	
3410	DEPT REHAB WORK II		215,833	215,833	0	0	
3515	CARL PERKINS CAREER & TECH ED		44,137	44,137	0	0	
4035	TITLE II NCLB A TEACHER		12,497	12,497	0	0	
4204	NCLB TITLE III A		16,817	16,817	0	0	
5630	HOMELESS CHILDREN		75,446	75,446	0	0	
5632	AMERICAN RESCUE PLAN-HOMELESS CH		26,348	26,348	0	0	
5633	AMERICAN RESCUE PLAN-HOMELESS CH		195,687	195,687	0	0	
5634	AMERICAN RESCUE PLAN-HOMELESS CH		2,687	2,687	0	0	
5826	CDPH - WORKFORCE DEVELOPMENT GRA		270,750	270,750	0	0	
6010	AFTER SCHOOL EDUCATION		806,243	806,243	0	0	
6057	UNIVERSAL PREKINDERGART	146,250	78,750	92,939	(14,189)	132,061	
6128	INCLUSIVE EARLY EDUCATION		361,249	361,249	0	0	
6230	CALIFORNIA CLEAN ENERGY	10			0	10	
6266	EDUCATOR EFFECTIVENESS	543,546	150,109	188,348	(38,239)	505,307	
6300	LOTTERY INSTRUCTIONAL	26,809	16,516	27,686	(11,170)	15,639	
6331	CA COMMUNITY SCH PARTNERSHIP PLAN		200,000	102,248	97,752	97,752	
6360	HANDICAPPED ROP	2,451				2,451	
6371	CALWORKS FOR ROCP	11,699			0	11,699	
6387	CAREER TECHNICAL EDUCATION INCENT		39,060	39,060	0	0	82



## KINGS COUNTY OFFICE OF EDUCATION

## GENERAL FUND RESOURCE ANALYSIS

## FISCAL YEAR 2022-2023 - FIRST INTERIM

RESOURCE	DESCRIPTION	WORKING BUDGET				END BAL	CONTRIBUTION
		BEG BAL	REVENUE	EXPENSE	SUR/(DEF)		
6388	STRONG WORKFORCE PROGRAM		1,534,751	1,534,751	0	0	
6500	SPECIAL EDUCATION	(84,155)	19,342,235	19,147,486	194,749	110,594	122,655
6510	SPECIAL ED EARLY		383,120	383,120	0	0	
6520	SPECIAL ED PROJECT WORK		181,100	181,100	0	0	
6536	SPECIAL ED: DISPUTE PREVE	325,761		325,761	(325,761)	0	
6537	SPECIAL ED: LEARNING RECO	838,658		838,658	(838,658)	0	
6546	MENTAL HEALTH-RELATED SE	46,448	521,771	559,878	(38,107)	8,341	31,056
6680	CIG / TOBACCO		37,500	37,500	0	0	
6685	TOBACCO-USE PREVENTION		37,500	37,500	0	0	
6762	ARTS, MUSIC, & INSTRUCTIONAL MATERIA		173,706	114,117	59,589	59,589	
7366	FOSTER YOUTH SERVICES		340,419	340,419	0	0	
7368	DIRECT SERVICES FOR FOSTER YOUTH		96,274	96,274	0	0	
7388	SB 117 COVID-19 LEA RESPON	3,419		3,419	(3,419)	0	
7412	A-G COMPLETION GRANT: AC	56,250			0	56,250	
7413	A-G COMPLETION GRANT: LEA	56,250			0	56,250	
7415	CLASSIFIED SCHOOL EMPLOYEE SUMMEI		151,680	151,680	0	0	
7422	IN-PERSON INSTRUCTION (IPI) GRANT		125,375	125,375	0	0	
7430	COVID MITIGATION FOR COUN	128,262		128,262	(128,262)	0	
7435	LEARNING RECOVERY EMERGENCY BLOC		473,938		473,938	473,938	
7690	STRS ON-BEHALF PENSION		1,009,232	1,009,232	0	0	
7810	OTHER STATE	3,682	215,000	60,240	154,760	158,442	
7824	K-16 COLLABORATIVE GRANT		164,409	164,409	0	0	
8150	RESTRICTED MAINTENANCE		417,092	417,092	0	0	417,092
9001	RESTRICTED DONATIONS	246,027	21,125	191,299	(170,174)	75,853	3,000
9002	FACILITIES PROJECTS	(3,250)		(3,250)	3,250	0	
9003	NPS	186,755	415,605	537,185	(121,580)	65,175	
9007	RESTRICTED I.S.	1,505,721	2,540,202	3,155,621	(615,419)	890,302	
9010	OTHER LOCAL	337		337	(337)	0	
9013	KROP	4,790	6,034	6,675	(641)	4,150	590
9019	OTHER LOCAL RESTRICTED	817,204	1,081,503	1,439,683	(358,180)	459,025	
9021	INSERVICE TRAINING	198		198	(198)	0	
9024	STUDENT BEHAVIORAL HEALTH INCENTIV		342,531	342,531	0	0	
9050	LOCAL RESTRICTED CURRICU	358,762	1,519,422	1,414,184	105,238	464,000	
9062	COMMUNITY DEVELOP FUNDS	49,540	40,000	48,246	(8,246)	41,294	
9090	CVRC CONTRACTS	704,114	800,000	703,758	96,242	800,356	
SUBTOTAL	RESTRICTED	5,975,540	40,788,282	42,275,344	(1,487,061)	4,488,479	
	TOTALS	17,206,854	50,508,667	51,289,170	(780,502)	16,426,352	(0)
FUND							
0800	STUDENT ACTIVITY SPECIAL REVENUE FU		337	337	0	0	
1000	SPECIAL ED PASS-THROUGH		28,594,029	28,594,029	0	0	
1200	CHILD DEVELOPMENT FUND	838,576	2,740,796	2,864,334	(123,539)	715,038	
1700	SPECIAL RESERVE	2,384,088	3,026,000		3,026,000	5,410,088	
3500	SCHOOL FACILITY PROGRAM		1,005,788	17,886	987,902	987,902	
7300	FOUNDATION - PIONEER	21,179	3,988	4,500	(512)	20,667	
7310	FOUNDATION - LASEK	13,449	294	500	(206)	13,243	
7320	FOUNDATION - BILLINGSLEY	2,023	15	100	(85)	1,938	

## KINGS COUNTY OFFICE OF EDUCATION

## GENERAL FUND RESOURCE ANALYSIS

## FISCAL YEAR 2022-2023 - FIRST INTERIM

RESOURCE	DESCRIPTION	WORKING BUDGET					CONTRIBUTION
		BEG BAL	REVENUE	EXPENSE	SUR/(DEF)	END BAL	
7600	VOLUNTARY DEDUCTIONS	0	14,072,000	14,072,000	0	0	
7610	PR CLEARANCE FUND		155,000,000	155,000,000	0	0	
7620	FEDERAL INCOME TAX		18,740,000	18,740,000	0	0	
7630	SIT		7,052,000	7,052,000	0	0	
7640	STRS		41,000,000	41,000,000	0	0	
7650	PERS	0	18,000,000	18,000,000	0	0	
7660	FICA		8,300,000	8,300,000	0	0	
7680	MEDICARE		6,300,000	6,300,000	0	0	
7690	SDI		220,000	220,000	0	0	
	TOTAL OTHER FUNDS	3,259,317	304,055,247	300,165,686	3,889,560	7,148,877	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	9,092,470.00	9,092,470.00	1,745,412.67	9,266,055.55	173,585.55	1.9%
2) Federal Revenue		8100-8299	190,239.00	190,239.00	0.00	190,239.00	0.00	0.0%
3) Other State Revenue		8300-8599	93,822.00	93,822.00	968.23	93,822.00	0.00	0.0%
4) Other Local Revenue		8600-8799	901,503.00	901,503.00	181,928.04	649,905.00	(251,598.00)	-27.9%
5) TOTAL, REVENUES			10,278,034.00	10,278,034.00	1,928,308.94	10,200,021.55		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,639,794.00	1,639,794.00	491,799.14	1,580,915.00	58,879.00	3.6%
2) Classified Salaries		2000-2999	3,111,949.00	3,111,949.00	962,175.80	2,993,476.00	118,473.00	3.8%
3) Employee Benefits		3000-3999	2,070,761.00	2,070,761.00	684,119.62	1,997,125.89	73,635.11	3.6%
4) Books and Supplies		4000-4999	285,540.42	285,540.42	167,052.21	444,054.02	(158,513.60)	-55.5%
5) Services and Other Operating Expenditures		5000-5999	884,434.30	884,434.30	487,053.50	1,081,682.36	(197,248.06)	-22.3%
6) Capital Outlay		6000-6999	78,300.00	78,300.00	6,432.00	303,432.00	(225,132.00)	-287.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	296,783.00	296,783.00	148,391.34	296,783.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,593,632.31)	(2,593,632.31)	(16,359.78)	(2,872,878.23)	279,245.92	-10.8%
9) TOTAL, EXPENDITURES			5,773,929.41	5,773,929.41	2,930,663.83	5,824,590.04		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			4,504,104.59	4,504,104.59	(1,002,354.89)	4,375,431.51		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	189,236.00	189,236.00	0.00	3,189,236.00	(3,000,000.00)	-1,585.3%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(339,997.11)	(339,997.11)	0.00	(479,636.68)	(139,639.57)	41.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(529,233.11)	(529,233.11)	0.00	(3,668,872.68)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			3,974,871.48	3,974,871.48	(1,002,354.89)	706,558.83		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,029,567.12	11,029,567.12		11,231,313.87	201,746.75	1.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,029,567.12	11,029,567.12		11,231,313.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,029,567.12	11,029,567.12		11,231,313.87		
2) Ending Balance, June 30 (E + F1e)			15,004,438.60	15,004,438.60		11,937,872.70		
<b>Components of Ending Fund Balance</b>								
a) Nonspendable								
Revolving Cash		9711	1,800.00	1,800.00		1,800.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	9,081,856.31	9,081,856.31		7,150,012.90		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,500,000.00	1,500,000.00		1,500,000.00		
Unassigned/Unappropriated Amount		9790	4,420,782.29	4,420,782.29		3,286,059.80		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	6,584,945.00	6,584,945.00	1,146,296.00	6,590,379.00	5,434.00	0.1%
Education Protection Account State Aid - Current Year		8012	494,234.00	494,234.00	114,935.00	459,739.00	(34,495.00)	-7.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	24,420.00	24,420.00	3,663.00	33,216.50	8,796.50	36.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	3,449.72	3,449.72	New
County & District Taxes								
Secured Roll Taxes		8041	2,789,857.00	2,789,857.00	124,271.72	2,965,422.77	175,565.77	6.3%
Unsecured Roll Taxes		8042	172,888.00	172,888.00	17,274.87	157,939.95	(14,948.05)	-8.6%
Prior Years' Taxes		8043	43,538.00	43,538.00	23,010.24	61,185.22	17,647.22	40.5%
Supplemental Taxes		8044	6,491.00	6,491.00	24,879.66	16,783.39	10,292.39	158.6%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	134,806.49	94,380.36	94,380.36	New
Community Redevelopment Funds (SB 617/699/1992)		8047	245,958.00	245,958.00	156,275.69	281,236.64	35,278.64	14.3%
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			10,362,331.00	10,362,331.00	1,745,412.67	10,663,732.55	301,401.55	2.9%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(1,269,861.00)	(1,269,861.00)	0.00	(1,397,677.00)	(127,816.00)	10.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	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, LCFF SOURCES			9,092,470.00	9,092,470.00	1,745,412.67	9,266,055.55	173,585.55	1.9%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	190,239.00	190,239.00	0.00	190,239.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			190,239.00	190,239.00	0.00	190,239.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	37,562.00	37,562.00	0.00	37,562.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	46,160.00	46,160.00	968.23	46,160.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	10,100.00	10,100.00	0.00	10,100.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			93,822.00	93,822.00	968.23	93,822.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	90,000.00	90,000.00	76,247.02	90,000.00	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								
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	115,600.00	115,600.00	11,789.00	117,300.00	1,700.00	1.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	68,000.00	68,000.00	21,804.07	68,804.00	804.00	1.2%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	373,761.00	373,761.00	72,087.95	373,801.00	40.00	0.0%
Tuition		8710	254,142.00	254,142.00	0.00	0.00	(254,142.00)	-100.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			901,503.00	901,503.00	181,928.04	649,905.00	(251,598.00)	-27.9%
TOTAL, REVENUES			10,278,034.00	10,278,034.00	1,928,308.94	10,200,021.55	(78,012.45)	-0.8%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	215,924.00	215,924.00	70,486.17	242,487.00	(26,563.00)	-12.3%
Certificated Pupil Support Salaries		1200	193,210.00	193,210.00	47,216.91	177,836.00	15,374.00	8.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,230,660.00	1,230,660.00	374,096.06	1,160,592.00	70,068.00	5.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,639,794.00	1,639,794.00	491,799.14	1,580,915.00	58,879.00	3.6%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	696,871.00	696,871.00	199,249.03	617,116.00	79,755.00	11.4%
Classified Supervisors' and Administrators' Salaries		2300	727,719.00	727,719.00	235,218.35	733,720.00	(6,001.00)	-0.8%
Clerical, Technical and Office Salaries		2400	1,631,654.00	1,631,654.00	509,143.94	1,586,046.00	45,608.00	2.8%
Other Classified Salaries		2900	55,705.00	55,705.00	18,564.48	56,594.00	(889.00)	-1.6%
TOTAL, CLASSIFIED SALARIES			3,111,949.00	3,111,949.00	962,175.80	2,993,476.00	118,473.00	3.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	318,856.00	318,856.00	93,946.45	301,762.89	17,093.11	5.4%
PERS		3201-3202	772,282.00	772,282.00	240,367.63	736,666.98	35,615.02	4.6%
OASDI/Medicare/Alternative		3301-3302	70,975.00	70,975.00	19,979.72	68,510.15	2,464.85	3.5%
Health and Welfare Benefits		3401-3402	633,007.00	633,007.00	191,577.21	619,592.00	13,415.00	2.1%
Unemployment Insurance		3501-3502	32,729.00	32,729.00	8,429.81	31,850.94	878.06	2.7%
Workers' Compensation		3601-3602	166,800.00	166,800.00	52,667.55	165,570.93	1,229.07	0.7%
OPEB, Allocated		3701-3702	76,012.00	76,012.00	77,151.25	73,072.00	2,940.00	3.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	100.00	100.00	0.00	100.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,070,761.00	2,070,761.00	684,119.62	1,997,125.89	73,635.11	3.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	96,453.73	97,000.00	(97,000.00)	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	232,552.42	232,552.42	58,088.75	259,300.22	(26,747.80)	-11.5%
Noncapitalized Equipment		4400	52,988.00	52,988.00	12,509.73	87,753.80	(34,765.80)	-65.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			285,540.42	285,540.42	167,052.21	444,054.02	(158,513.60)	-55.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	92,630.00	92,630.00	31,361.11	98,585.00	(5,955.00)	-6.4%
Dues and Memberships		5300	54,574.00	54,574.00	43,918.55	56,737.00	(2,163.00)	-4.0%
Insurance		5400-5450	75,000.00	75,000.00	58,162.00	75,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	278,550.00	278,550.00	112,660.10	297,005.00	(18,455.00)	-6.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	170,831.00	170,831.00	38,084.12	180,905.71	(10,074.71)	-5.9%
Transfers of Direct Costs		5710	(636,157.16)	(636,157.16)	(9,718.53)	(659,545.62)	23,388.46	-3.7%
Transfers of Direct Costs - Interfund		5750	(37,409.00)	(37,409.00)	(915.57)	(42,228.38)	4,819.38	-12.9%
Professional/Consulting Services and Operating Expenditures		5800	805,612.22	805,612.22	192,227.69	992,364.41	(186,752.19)	-23.2%
Communications		5900	80,803.24	80,803.24	21,274.03	82,859.24	(2,056.00)	-2.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			884,434.30	884,434.30	487,053.50	1,081,682.36	(197,248.06)	-22.3%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	58,000.00	(58,000.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	91,000.00	(91,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	78,300.00	78,300.00	6,432.00	154,432.00	(76,132.00)	-97.2%
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			78,300.00	78,300.00	6,432.00	303,432.00	(225,132.00)	-287.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	43,613.00	43,613.00	22,865.57	43,613.00	0.00	0.0%
Other Debt Service - Principal		7439	253,170.00	253,170.00	125,525.77	253,170.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			296,783.00	296,783.00	148,391.34	296,783.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(2,444,444.68)	(2,444,444.68)	(14,586.71)	(2,686,576.04)	242,131.36	-9.9%
Transfers of Indirect Costs - Interfund		7350	(149,187.63)	(149,187.63)	(1,773.07)	(186,302.19)	37,114.56	-24.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,593,632.31)	(2,593,632.31)	(16,359.78)	(2,872,878.23)	279,245.92	-10.8%
<b>TOTAL, EXPENDITURES</b>			5,773,929.41	5,773,929.41	2,930,663.83	5,824,590.04	(50,660.63)	-0.9%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	189,236.00	189,236.00	0.00	189,236.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	3,000,000.00	(3,000,000.00)	New
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			189,236.00	189,236.00	0.00	3,189,236.00	(3,000,000.00)	-1,585.3%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(434,754.11)	(434,754.11)	0.00	(574,393.68)	(139,639.57)	32.1%
Contributions from Restricted Revenues		8990	94,757.00	94,757.00	0.00	94,757.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(339,997.11)	(339,997.11)	0.00	(479,636.68)	(139,639.57)	41.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(529,233.11)	(529,233.11)	0.00	(3,668,872.68)	(3,139,639.57)	593.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,269,861.00	1,269,861.00	0.00	1,397,677.00	127,816.00	10.1%
2) Federal Revenue		8100-8299	6,587,940.25	6,587,940.25	223,303.01	7,164,831.78	576,891.53	8.8%
3) Other State Revenue		8300-8599	3,747,350.37	3,747,350.37	1,976,733.25	6,854,878.74	3,107,528.37	82.9%
4) Other Local Revenue		8600-8799	23,456,320.17	23,456,320.17	3,394,527.45	24,891,258.19	1,434,938.02	6.1%
5) TOTAL, REVENUES			35,061,471.79	35,061,471.79	5,594,563.71	40,308,645.71		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	9,990,329.00	9,990,329.00	3,094,540.62	10,807,009.40	(816,680.40)	-8.2%
2) Classified Salaries		2000-2999	9,289,999.00	9,289,999.00	2,823,976.03	9,825,012.10	(535,013.10)	-5.8%
3) Employee Benefits		3000-3999	9,532,291.00	9,532,291.00	2,515,389.05	10,147,820.15	(615,529.15)	-6.5%
4) Books and Supplies		4000-4999	1,221,469.47	1,221,469.47	634,900.85	1,589,524.66	(368,055.19)	-30.1%
5) Services and Other Operating Expenditures		5000-5999	4,177,360.30	4,177,360.30	929,879.26	6,163,288.05	(1,985,927.75)	-47.5%
6) Capital Outlay		6000-6999	192,000.00	192,000.00	120,647.89	708,395.24	(516,395.24)	-269.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	25,000.00	25,000.00	0.00	343,531.00	(318,531.00)	-1,274.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,444,444.68	2,444,444.68	14,586.71	2,686,576.04	(242,131.36)	-9.9%
9) TOTAL, EXPENDITURES			36,872,893.45	36,872,893.45	10,133,920.41	42,271,156.64		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,811,421.66)	(1,811,421.66)	(4,539,356.70)	(1,962,510.93)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,850.00	3,850.00	0.00	4,187.07	(337.07)	-8.8%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	339,997.11	339,997.11	0.00	479,636.68	139,639.57	41.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			336,147.11	336,147.11	0.00	475,449.61		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,475,274.55)	(1,475,274.55)	(4,539,356.70)	(1,487,061.32)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,881,966.45	4,881,966.45		5,991,072.68	1,109,106.23	22.7%
b) Audit Adjustments		9793	(15,532.50)	(15,532.50)		(15,532.50)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,866,433.95	4,866,433.95		5,975,540.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,866,433.95	4,866,433.95		5,975,540.18		
2) Ending Balance, June 30 (E + F1e)			3,391,159.40	3,391,159.40		4,488,478.86		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,391,159.40	3,391,159.40		4,488,478.86		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,269,861.00	1,269,861.00	0.00	1,397,677.00	127,816.00	10.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	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, LCFF SOURCES			1,269,861.00	1,269,861.00	0.00	1,397,677.00	127,816.00	10.1%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,215,773.00	4,215,773.00	0.00	4,215,773.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,194,325.00	1,194,325.00	2,674.39	1,116,858.39	(77,466.61)	-6.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	29,168.54	29,168.54	5,730.10	16,816.54	(12,352.00)	-42.3%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	137,300.28	137,300.28	25,135.36	141,659.38	4,359.10	3.2%
Title I, Part D, Local Delinquent Programs	3025	8290	141,189.54	141,189.54	1,054.83	140,027.57	(1,161.97)	-0.8%
Title II, Part A, Supporting Effective Instruction	4035	8290	11,944.35	11,944.35	1,125.79	12,497.33	552.98	4.6%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	156,439.00	156,439.00	30,638.75	147,843.49	(8,595.51)	-5.5%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	44,136.76	44,136.76	New
All Other Federal Revenue	All Other	8290	701,800.54	701,800.54	156,943.79	1,329,219.32	627,418.78	89.4%
TOTAL, FEDERAL REVENUE			6,587,940.25	6,587,940.25	223,303.01	7,164,831.78	576,891.53	8.8%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	333,415.00	333,415.00	107,274.00	383,120.00	49,705.00	14.9%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	16,516.00	16,516.00	1,061.38	16,516.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	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	637,528.17	637,528.17	106,022.26	806,243.13	168,714.96	26.5%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	58,050.00	39,060.00	39,060.00	New
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,684,891.20	2,684,891.20	1,704,325.61	5,534,939.61	2,850,048.41	106.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,747,350.37</b>	<b>3,747,350.37</b>	<b>1,976,733.25</b>	<b>6,854,878.74</b>	<b>3,107,528.37</b>	<b>82.9%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	30,000.00	30,000.00	25,845.48	40,000.00	10,000.00	33.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300.00	300.00	(2,746.44)	(2,932.59)	(3,232.59)	-1,077.5%
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	2,637,134.00	2,637,134.00	107,816.63	3,566,845.62	929,711.62	35.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,067,061.02	1,067,061.02	0.00	1,049,492.94	(17,568.08)	-1.6%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	318,531.00	318,531.00	New
All Other Local Revenue		8699	1,953,486.00	1,953,486.00	1,051,774.79	2,097,419.00	143,933.00	7.4%
Tuition		8710	7,608,228.15	7,608,228.15	(705,475.01)	7,500,629.22	(107,598.93)	-1.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	10,160,111.00	10,160,111.00	2,917,312.00	10,321,273.00	161,162.00	1.6%
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			23,456,320.17	23,456,320.17	3,394,527.45	24,891,258.19	1,434,938.02	6.1%
TOTAL, REVENUES			35,061,471.79	35,061,471.79	5,594,563.71	40,308,645.71	5,247,173.92	15.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,713,346.00	4,713,346.00	1,349,133.09	4,726,100.40	(12,754.40)	-0.3%
Certificated Pupil Support Salaries		1200	2,581,886.00	2,581,886.00	885,791.38	3,147,299.00	(565,413.00)	-21.9%
Certificated Supervisors' and Administrators' Salaries		1300	2,421,551.00	2,421,551.00	779,238.32	2,643,024.00	(221,473.00)	-9.1%
Other Certificated Salaries		1900	273,546.00	273,546.00	80,377.83	290,586.00	(17,040.00)	-6.2%
TOTAL, CERTIFICATED SALARIES			9,990,329.00	9,990,329.00	3,094,540.62	10,807,009.40	(816,680.40)	-8.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	379,910.90	379,910.90	114,667.05	392,381.00	(12,470.10)	-3.3%
Classified Support Salaries		2200	6,618,634.27	6,618,634.27	1,894,461.70	6,848,040.92	(229,406.65)	-3.5%
Classified Supervisors' and Administrators' Salaries		2300	255,303.00	255,303.00	85,903.72	259,711.00	(4,408.00)	-1.7%
Clerical, Technical and Office Salaries		2400	1,447,326.60	1,447,326.60	510,650.16	1,559,480.00	(112,153.40)	-7.7%
Other Classified Salaries		2900	588,824.23	588,824.23	218,293.40	765,399.18	(176,574.95)	-30.0%
TOTAL, CLASSIFIED SALARIES			9,289,999.00	9,289,999.00	2,823,976.03	9,825,012.10	(535,013.10)	-5.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,779,392.00	2,779,392.00	488,249.51	2,816,890.00	(37,498.00)	-1.3%
PERS		3201-3202	2,427,986.00	2,427,986.00	767,187.39	2,654,804.55	(226,818.55)	-9.3%
OASDI/Medicare/Alternative		3301-3302	289,938.00	289,938.00	85,762.86	315,248.31	(25,310.31)	-8.7%
Health and Welfare Benefits		3401-3402	2,974,113.00	2,974,113.00	930,546.39	3,185,693.05	(211,580.05)	-7.1%
Unemployment Insurance		3501-3502	95,499.00	95,499.00	29,512.58	102,776.63	(7,277.63)	-7.6%
Workers' Compensation		3601-3602	661,790.00	661,790.00	214,130.32	745,900.86	(84,110.86)	-12.7%
OPEB, Allocated		3701-3702	303,573.00	303,573.00	0.00	326,506.75	(22,933.75)	-7.6%
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			9,532,291.00	9,532,291.00	2,515,389.05	10,147,820.15	(615,529.15)	-6.5%

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)
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	10,000.00	10,000.00	64,635.63	25,086.00	(15,086.00)	-150.9%
Books and Other Reference Materials		4200	34,500.00	34,500.00	19,819.29	19,819.29	14,680.71	42.6%
Materials and Supplies		4300	947,415.55	947,415.55	460,715.47	1,216,439.46	(269,023.91)	-28.4%
Noncapitalized Equipment		4400	229,053.92	229,053.92	89,730.46	327,679.91	(98,625.99)	-43.1%
Food		4700	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,221,469.47	1,221,469.47	634,900.85	1,589,524.66	(368,055.19)	-30.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,136,620.11	1,136,620.11	145,820.10	2,350,513.99	(1,213,893.88)	-106.8%
Travel and Conferences		5200	424,893.05	424,893.05	83,068.72	432,916.04	(8,022.99)	-1.9%
Dues and Memberships		5300	9,808.42	9,808.42	5,576.40	13,615.64	(3,807.22)	-38.8%
Insurance		5400-5450	5,187.00	5,187.00	2,860.20	5,187.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,500.00	3,500.00	1,423.74	3,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	389,028.15	389,028.15	118,757.31	411,166.15	(22,138.00)	-5.7%
Transfers of Direct Costs		5710	636,157.16	636,157.16	9,718.53	659,545.62	(23,388.46)	-3.7%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	1,200.00	1,200.00	(1,200.00)	New
Professional/Consulting Services and Operating Expenditures		5800	1,524,191.29	1,524,191.29	552,187.71	2,237,593.49	(713,402.20)	-46.8%
Communications		5900	47,975.12	47,975.12	9,266.55	48,050.12	(75.00)	-0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,177,360.30	4,177,360.30	929,879.26	6,163,288.05	(1,985,927.75)	-47.5%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	18,983.00	417,740.74	(417,740.74)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	85,904.50	82,654.50	(82,654.50)	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	192,000.00	192,000.00	15,760.39	208,000.00	(16,000.00)	-8.3%
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			192,000.00	192,000.00	120,647.89	708,395.24	(516,395.24)	-269.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	318,531.00	(318,531.00)	New
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			25,000.00	25,000.00	0.00	343,531.00	(318,531.00)	-1,274.1%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	2,444,444.68	2,444,444.68	14,586.71	2,686,576.04	(242,131.36)	-9.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,444,444.68	2,444,444.68	14,586.71	2,686,576.04	(242,131.36)	-9.9%
<b>TOTAL, EXPENDITURES</b>			36,872,893.45	36,872,893.45	10,133,920.41	42,271,156.64	(5,398,263.19)	-14.6%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,850.00	3,850.00	0.00	4,187.07	(337.07)	-8.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,850.00	3,850.00	0.00	4,187.07	(337.07)	-8.8%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	434,754.11	434,754.11	0.00	574,393.68	139,639.57	32.1%
Contributions from Restricted Revenues		8990	(94,757.00)	(94,757.00)	0.00	(94,757.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			339,997.11	339,997.11	0.00	479,636.68	139,639.57	41.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			336,147.11	336,147.11	0.00	475,449.61	(139,302.50)	-41.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	10,362,331.00	10,362,331.00	1,745,412.67	10,663,732.55	301,401.55	2.9%
2) Federal Revenue		8100-8299	6,778,179.25	6,778,179.25	223,303.01	7,355,070.78	576,891.53	8.5%
3) Other State Revenue		8300-8599	3,841,172.37	3,841,172.37	1,977,701.48	6,948,700.74	3,107,528.37	80.9%
4) Other Local Revenue		8600-8799	24,357,823.17	24,357,823.17	3,576,455.49	25,541,163.19	1,183,340.02	4.9%
5) TOTAL, REVENUES			45,339,505.79	45,339,505.79	7,522,872.65	50,508,667.26		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	11,630,123.00	11,630,123.00	3,586,339.76	12,387,924.40	(757,801.40)	-6.5%
2) Classified Salaries		2000-2999	12,401,948.00	12,401,948.00	3,786,151.83	12,818,488.10	(416,540.10)	-3.4%
3) Employee Benefits		3000-3999	11,603,052.00	11,603,052.00	3,199,508.67	12,144,946.04	(541,894.04)	-4.7%
4) Books and Supplies		4000-4999	1,507,009.89	1,507,009.89	801,953.06	2,033,578.68	(526,568.79)	-34.9%
5) Services and Other Operating Expenditures		5000-5999	5,061,794.60	5,061,794.60	1,416,932.76	7,244,970.41	(2,183,175.81)	-43.1%
6) Capital Outlay		6000-6999	270,300.00	270,300.00	127,079.89	1,011,827.24	(741,527.24)	-274.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	321,783.00	321,783.00	148,391.34	640,314.00	(318,531.00)	-99.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(149,187.63)	(149,187.63)	(1,773.07)	(186,302.19)	37,114.56	-24.9%
9) TOTAL, EXPENDITURES			42,646,822.86	42,646,822.86	13,064,584.24	48,095,746.68		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			2,692,682.93	2,692,682.93	(5,541,711.59)	2,412,920.58		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	193,086.00	193,086.00	0.00	3,193,423.07	(3,000,337.07)	-1,553.9%
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			(193,086.00)	(193,086.00)	0.00	(3,193,423.07)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			2,499,596.93	2,499,596.93	(5,541,711.59)	(780,502.49)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,911,533.57	15,911,533.57		17,222,386.55	1,310,852.98	8.2%
b) Audit Adjustments		9793	(15,532.50)	(15,532.50)		(15,532.50)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,896,001.07	15,896,001.07		17,206,854.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,896,001.07	15,896,001.07		17,206,854.05		
2) Ending Balance, June 30 (E + F1e)			18,395,598.00	18,395,598.00		16,426,351.56		
<b>Components of Ending Fund Balance</b>								
a) Nonspendable								
Revolving Cash		9711	1,800.00	1,800.00		1,800.00		
Stores		9712	0.00	0.00		0.00		

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

16 10165 0000000  
Form 011  
D81839PZC9(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,391,159.40	3,391,159.40		4,488,478.86		
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	9,081,856.31	9,081,856.31		7,150,012.90		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,500,000.00	1,500,000.00		1,500,000.00		
Unassigned/Unappropriated Amount		9790	4,420,782.29	4,420,782.29		3,286,059.80		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	6,584,945.00	6,584,945.00	1,146,296.00	6,590,379.00	5,434.00	0.1%
Education Protection Account State Aid - Current Year		8012	494,234.00	494,234.00	114,935.00	459,739.00	(34,495.00)	-7.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	24,420.00	24,420.00	3,663.00	33,216.50	8,796.50	36.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	3,449.72	3,449.72	New
County & District Taxes								
Secured Roll Taxes		8041	2,789,857.00	2,789,857.00	124,271.72	2,965,422.77	175,565.77	6.3%
Unsecured Roll Taxes		8042	172,888.00	172,888.00	17,274.87	157,939.95	(14,948.05)	-8.6%
Prior Years' Taxes		8043	43,538.00	43,538.00	23,010.24	61,185.22	17,647.22	40.5%
Supplemental Taxes		8044	6,491.00	6,491.00	24,879.66	16,783.39	10,292.39	158.6%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	134,806.49	94,380.36	94,380.36	New
Community Redevelopment Funds (SB 617/699/1992)		8047	245,958.00	245,958.00	156,275.69	281,236.64	35,278.64	14.3%
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			10,362,331.00	10,362,331.00	1,745,412.67	10,663,732.55	301,401.55	2.9%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, LCFF SOURCES			10,362,331.00	10,362,331.00	1,745,412.67	10,663,732.55	301,401.55	2.9%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	190,239.00	190,239.00	0.00	190,239.00	0.00	0.0%
Special Education Entitlement		8181	4,215,773.00	4,215,773.00	0.00	4,215,773.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,194,325.00	1,194,325.00	2,674.39	1,116,858.39	(77,466.61)	-6.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	29,168.54	29,168.54	5,730.10	16,816.54	(12,352.00)	-42.3%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	137,300.28	137,300.28	25,135.36	141,659.38	4,359.10	3.2%
Title I, Part D, Local Delinquent Programs	3025	8290	141,189.54	141,189.54	1,054.83	140,027.57	(1,161.97)	-0.8%
Title II, Part A, Supporting Effective Instruction	4035	8290	11,944.35	11,944.35	1,125.79	12,497.33	552.98	4.6%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	156,439.00	156,439.00	30,638.75	147,843.49	(8,595.51)	-5.5%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	44,136.76	44,136.76	New
All Other Federal Revenue	All Other	8290	701,800.54	701,800.54	156,943.79	1,329,219.32	627,418.78	89.4%
TOTAL, FEDERAL REVENUE			6,778,179.25	6,778,179.25	223,303.01	7,355,070.78	576,891.53	8.5%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	333,415.00	333,415.00	107,274.00	383,120.00	49,705.00	14.9%
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	37,562.00	37,562.00	0.00	37,562.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	62,676.00	62,676.00	2,029.61	62,676.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

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

16 10165 0000000  
Form 011  
D81839PZC9(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	637,528.17	637,528.17	106,022.26	806,243.13	168,714.96	26.5%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	58,050.00	39,060.00	39,060.00	New
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,694,991.20	2,694,991.20	1,704,325.61	5,545,039.61	2,850,048.41	105.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,841,172.37</b>	<b>3,841,172.37</b>	<b>1,977,701.48</b>	<b>6,948,700.74</b>	<b>3,107,528.37</b>	<b>80.9%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	30,000.00	30,000.00	25,845.48	40,000.00	10,000.00	33.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	90,300.00	90,300.00	73,500.58	87,067.41	(3,232.59)	-3.6%
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	2,752,734.00	2,752,734.00	119,605.63	3,684,145.62	931,411.62	33.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,135,061.02	1,135,061.02	21,804.07	1,118,296.94	(16,764.08)	-1.5%
Other Local Revenue								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	318,531.00	318,531.00	New
All Other Local Revenue		8699	2,327,247.00	2,327,247.00	1,123,862.74	2,471,220.00	143,973.00	6.2%
Tuition		8710	7,862,370.15	7,862,370.15	(705,475.01)	7,500,629.22	(361,740.93)	-4.6%
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	10,160,111.00	10,160,111.00	2,917,312.00	10,321,273.00	161,162.00	1.6%
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			24,357,823.17	24,357,823.17	3,576,455.49	25,541,163.19	1,183,340.02	4.9%
TOTAL, REVENUES			45,339,505.79	45,339,505.79	7,522,872.65	50,508,667.26	5,169,161.47	11.4%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	4,929,270.00	4,929,270.00	1,419,619.26	4,968,587.40	(39,317.40)	-0.8%
Certificated Pupil Support Salaries		1200	2,775,096.00	2,775,096.00	933,008.29	3,325,135.00	(550,039.00)	-19.8%
Certificated Supervisors' and Administrators' Salaries		1300	3,652,211.00	3,652,211.00	1,153,334.38	3,803,616.00	(151,405.00)	-4.1%
Other Certificated Salaries		1900	273,546.00	273,546.00	80,377.83	290,586.00	(17,040.00)	-6.2%
TOTAL, CERTIFICATED SALARIES			11,630,123.00	11,630,123.00	3,586,339.76	12,387,924.40	(757,801.40)	-6.5%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	379,910.90	379,910.90	114,667.05	392,381.00	(12,470.10)	-3.3%
Classified Support Salaries		2200	7,315,505.27	7,315,505.27	2,093,710.73	7,465,156.92	(149,651.65)	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	983,022.00	983,022.00	321,122.07	993,431.00	(10,409.00)	-1.1%
Clerical, Technical and Office Salaries		2400	3,078,980.60	3,078,980.60	1,019,794.10	3,145,526.00	(66,545.40)	-2.2%
Other Classified Salaries		2900	644,529.23	644,529.23	236,857.88	821,993.18	(177,463.95)	-27.5%
TOTAL, CLASSIFIED SALARIES			12,401,948.00	12,401,948.00	3,786,151.83	12,818,488.10	(416,540.10)	-3.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,098,248.00	3,098,248.00	582,195.96	3,118,652.89	(20,404.89)	-0.7%
PERS		3201-3202	3,200,268.00	3,200,268.00	1,007,555.02	3,391,471.53	(191,203.53)	-6.0%
OASDI/Medicare/Alternative		3301-3302	360,913.00	360,913.00	105,742.58	383,758.46	(22,845.46)	-6.3%
Health and Welfare Benefits		3401-3402	3,607,120.00	3,607,120.00	1,122,123.60	3,805,285.05	(198,165.05)	-5.5%
Unemployment Insurance		3501-3502	128,228.00	128,228.00	37,942.39	134,627.57	(6,399.57)	-5.0%
Workers' Compensation		3601-3602	828,590.00	828,590.00	266,797.87	911,471.79	(82,881.79)	-10.0%
OPEB, Allocated		3701-3702	379,585.00	379,585.00	77,151.25	399,578.75	(19,993.75)	-5.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Employee Benefits		3901-3902	100.00	100.00	0.00	100.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,603,052.00	11,603,052.00	3,199,508.67	12,144,946.04	(541,894.04)	-4.7%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	10,000.00	10,000.00	161,089.36	122,086.00	(112,086.00)	-1,120.9%
Books and Other Reference Materials		4200	34,500.00	34,500.00	19,819.29	19,819.29	14,680.71	42.6%
Materials and Supplies		4300	1,179,967.97	1,179,967.97	518,804.22	1,475,739.68	(295,771.71)	-25.1%
Noncapitalized Equipment		4400	282,041.92	282,041.92	102,240.19	415,433.71	(133,391.79)	-47.3%
Food		4700	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,507,009.89	1,507,009.89	801,953.06	2,033,578.68	(526,568.79)	-34.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,136,620.11	1,136,620.11	145,820.10	2,350,513.99	(1,213,893.88)	-106.8%
Travel and Conferences		5200	517,523.05	517,523.05	114,429.83	531,501.04	(13,977.99)	-2.7%
Dues and Memberships		5300	64,382.42	64,382.42	49,494.95	70,352.64	(5,970.22)	-9.3%
Insurance		5400-5450	80,187.00	80,187.00	61,022.20	80,187.00	0.00	0.0%
Operations and Housekeeping Services		5500	282,050.00	282,050.00	114,083.84	300,505.00	(18,455.00)	-6.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	559,859.15	559,859.15	156,841.43	592,071.86	(32,212.71)	-5.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(37,409.00)	(37,409.00)	284.43	(41,028.38)	3,619.38	-9.7%
Professional/Consulting Services and Operating Expenditures		5800	2,329,803.51	2,329,803.51	744,415.40	3,229,957.90	(900,154.39)	-38.6%
Communications		5900	128,778.36	128,778.36	30,540.58	130,909.36	(2,131.00)	-1.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,061,794.60	5,061,794.60	1,416,932.76	7,244,970.41	(2,183,175.81)	-43.1%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	18,983.00	475,740.74	(475,740.74)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	85,904.50	173,654.50	(173,654.50)	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	270,300.00	270,300.00	22,192.39	362,432.00	(92,132.00)	-34.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			270,300.00	270,300.00	127,079.89	1,011,827.24	(741,527.24)	-274.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	318,531.00	(318,531.00)	New

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

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Form 011  
D81839PZC9(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	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	43,613.00	43,613.00	22,865.57	43,613.00	0.00	0.0%
Other Debt Service - Principal		7439	253,170.00	253,170.00	125,525.77	253,170.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			321,783.00	321,783.00	148,391.34	640,314.00	(318,531.00)	-99.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(149,187.63)	(149,187.63)	(1,773.07)	(186,302.19)	37,114.56	-24.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(149,187.63)	(149,187.63)	(1,773.07)	(186,302.19)	37,114.56	-24.9%
<b>TOTAL, EXPENDITURES</b>			<b>42,646,822.86</b>	<b>42,646,822.86</b>	<b>13,064,584.24</b>	<b>48,095,746.68</b>	<b>(5,448,923.82)</b>	<b>-12.8%</b>
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	189,236.00	189,236.00	0.00	189,236.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	3,000,000.00	(3,000,000.00)	New
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	3,850.00	3,850.00	0.00	4,187.07	(337.07)	-8.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			193,086.00	193,086.00	0.00	3,193,423.07	(3,000,337.07)	-1,553.9%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(193,086.00)	(193,086.00)	0.00	(3,193,423.07)	3,000,337.07	-1,553.9%

Resource	Description	2022-23 Projected Totals
6057	Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	132,061.00
6230	California Clean Energy Jobs Act	9.97
6266	Educator Effectiveness, FY 2021-22	505,306.79
6300	Lottery: Instructional Materials	15,638.78
6331	CA Community Schools Partnership Act - Planning Grant	97,752.00
6360	Pupils with Disabilities Attending ROC/P	2,451.41
6371	CalWORKs for ROCP or Adult Education	11,699.41
6500	Special Education	110,593.84
6546	Mental Health-Related Services	8,341.39
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	59,588.85
7412	A-G Access/Success Grant	56,250.00
7413	A-G Learning Loss Mitigation Grant	56,250.00
7435	Learning Recovery Emergency Block Grant	473,938.00
7810	Other Restricted State	158,442.00
9010	Other Restricted Local	2,800,155.42
Total, Restricted Balance		4,488,478.86

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	337.07	(337.07)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	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	337.07		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	(337.07)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	337.07	337.07	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	337.07		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning 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) 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		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>REVENUES</b>								
Sale of Equipment and Supplies		8631	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%
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%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%



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)
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Materials and Supplies		4300	0.00	0.00	0.00	337.07	(337.07)	New
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	337.07	(337.07)	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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%
<b>CAPITAL OUTLAY</b>								
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	337.07		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	337.07	337.07	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	337.07	337.07	New
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds from Disposal of Capital Assets		8953	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%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	337.07		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,513,308.00	5,513,308.00	(2,381.00)	5,618,885.00	105,577.00	1.9%
3) Other State Revenue		8300-8599	15,030,095.00	15,030,095.00	6,363,140.00	22,975,144.00	7,945,049.00	52.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			20,543,403.00	20,543,403.00	6,360,759.00	28,594,029.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	20,543,403.00	20,543,403.00	11,278,883.00	28,594,029.00	(8,050,626.00)	-39.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,543,403.00	20,543,403.00	11,278,883.00	28,594,029.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(4,918,124.00)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(4,918,124.00)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
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		
<b>Components of Ending Fund Balance</b>								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
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		
<b>LCFF SOURCES</b>								
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%
<b>FEDERAL REVENUE</b>								
Pass-Through Revenues From Federal Sources		8287	5,513,308.00	5,513,308.00	(2,381.00)	5,618,885.00	105,577.00	1.9%
TOTAL, FEDERAL REVENUE			5,513,308.00	5,513,308.00	(2,381.00)	5,618,885.00	105,577.00	1.9%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	13,200,000.00	13,200,000.00	6,363,140.00	21,145,855.00	7,945,855.00	60.2%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,830,095.00	1,830,095.00	0.00	1,829,289.00	(806.00)	0.0%
TOTAL, OTHER STATE REVENUE			15,030,095.00	15,030,095.00	6,363,140.00	22,975,144.00	7,945,049.00	52.9%
<b>OTHER LOCAL REVENUE</b>								
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%
<b>TOTAL, REVENUES</b>			20,543,403.00	20,543,403.00	6,360,759.00	28,594,029.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	2,779,011.00	2,779,011.00	971,099.00	2,783,275.00	(4,264.00)	-0.2%
To County Offices		7212	4,564,392.00	4,564,392.00	3,944,644.00	4,664,899.00	(100,507.00)	-2.2%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	6500	7221	7,605,500.00	7,605,500.00	3,445,828.00	11,819,067.00	(4,213,567.00)	-55.4%
To County Offices	6500	7222	5,594,500.00	5,594,500.00	2,917,312.00	9,326,788.00	(3,732,288.00)	-66.7%
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)			20,543,403.00	20,543,403.00	11,278,883.00	28,594,029.00	(8,050,626.00)	-39.2%
TOTAL, EXPENDITURES			20,543,403.00	20,543,403.00	11,278,883.00	28,594,029.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	186,472.66	186,472.66	37,954.53	236,436.65	49,963.99	26.8%
3) Other State Revenue		8300-8599	1,022,900.34	1,022,900.34	354,786.86	1,364,706.14	341,805.80	33.4%
4) Other Local Revenue		8600-8799	829,283.00	829,283.00	143,901.77	950,416.89	121,133.89	14.6%
5) TOTAL, REVENUES			2,038,656.00	2,038,656.00	536,643.16	2,551,559.68		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	655,446.00	655,446.00	185,974.43	687,372.00	(31,926.00)	-4.9%
2) Classified Salaries		2000-2999	535,705.00	535,705.00	170,428.18	562,690.00	(26,985.00)	-5.0%
3) Employee Benefits		3000-3999	632,826.00	632,826.00	167,173.29	662,032.54	(29,206.54)	-4.6%
4) Books and Supplies		4000-4999	57,228.86	57,228.86	57,520.97	309,209.20	(251,980.34)	-440.3%
5) Services and Other Operating Expenditures		5000-5999	294,776.51	294,776.51	76,798.83	456,728.26	(161,951.75)	-54.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	149,187.63	149,187.63	1,773.07	186,302.19	(37,114.56)	-24.9%
9) TOTAL, EXPENDITURES			2,325,170.00	2,325,170.00	659,668.77	2,864,334.19		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(286,514.00)	(286,514.00)	(123,025.61)	(312,774.51)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	189,236.00	189,236.00	0.00	189,236.00	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			189,236.00	189,236.00	0.00	189,236.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(97,278.00)	(97,278.00)	(123,025.61)	(123,538.51)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	696,632.11	696,632.11		838,576.36	141,944.25	20.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			696,632.11	696,632.11		838,576.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			696,632.11	696,632.11		838,576.36		
2) Ending Balance, June 30 (E + F1e)			599,354.11	599,354.11		715,037.85		
<b>Components of Ending Fund Balance</b>								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	12,071.95	12,071.95		26,398.12		
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	587,282.16	587,282.16		688,639.73		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	186,472.66	186,472.66	37,954.53	236,436.65	49,963.99	26.8%
TOTAL, FEDERAL REVENUE			186,472.66	186,472.66	37,954.53	236,436.65	49,963.99	26.8%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	641,528.00	641,528.00	266,876.00	805,573.00	164,045.00	25.6%
All Other State Revenue	All Other	8590	381,372.34	381,372.34	87,910.86	559,133.14	177,760.80	46.6%
TOTAL, OTHER STATE REVENUE			1,022,900.34	1,022,900.34	354,786.86	1,364,706.14	341,805.80	33.4%
<b>OTHER LOCAL REVENUE</b>								
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	4,805.00	4,805.00	1,735.02	4,805.00	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	15,000.00	15,000.00	New
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	824,478.00	824,478.00	142,166.75	930,611.89	106,133.89	12.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			829,283.00	829,283.00	143,901.77	950,416.89	121,133.89	14.6%
<b>TOTAL, REVENUES</b>			2,038,656.00	2,038,656.00	536,643.16	2,551,559.68		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	229,551.00	229,551.00	63,454.07	243,263.00	(13,712.00)	-6.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	206,056.00	206,056.00	68,685.36	233,761.00	(27,705.00)	-13.4%
Other Certificated Salaries		1900	219,839.00	219,839.00	53,835.00	210,348.00	9,491.00	4.3%
TOTAL, CERTIFICATED SALARIES			655,446.00	655,446.00	185,974.43	687,372.00	(31,926.00)	-4.9%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	136,941.00	136,941.00	37,461.16	143,875.00	(6,934.00)	-5.1%
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%

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)
Clerical, Technical and Office Salaries		2400	347,945.00	347,945.00	116,192.62	366,992.00	(19,047.00)	-5.5%
Other Classified Salaries		2900	50,819.00	50,819.00	16,774.40	51,823.00	(1,004.00)	-2.0%
TOTAL, CLASSIFIED SALARIES			535,705.00	535,705.00	170,428.18	562,690.00	(26,985.00)	-5.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	140,942.00	140,942.00	29,604.75	146,839.00	(5,897.00)	-4.2%
PERS		3201-3202	158,924.00	158,924.00	50,731.98	162,170.54	(3,246.54)	-2.0%
OASDI/Medicare/Alternative		3301-3302	17,299.00	17,299.00	4,929.85	18,320.00	(1,021.00)	-5.9%
Health and Welfare Benefits		3401-3402	250,577.00	250,577.00	66,986.25	262,104.00	(11,527.00)	-4.6%
Unemployment Insurance		3501-3502	5,908.00	5,908.00	1,811.13	6,259.00	(351.00)	-5.9%
Workers' Compensation		3601-3602	39,649.00	39,649.00	13,109.33	45,294.00	(5,645.00)	-14.2%
OPEB, Allocated		3701-3702	19,527.00	19,527.00	0.00	21,046.00	(1,519.00)	-7.8%
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			632,826.00	632,826.00	167,173.29	662,032.54	(29,206.54)	-4.6%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	57,228.86	57,228.86	53,648.97	305,337.20	(248,108.34)	-433.5%
Noncapitalized Equipment		4400	0.00	0.00	3,872.00	3,872.00	(3,872.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			57,228.86	57,228.86	57,520.97	309,209.20	(251,980.34)	-440.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	8,968.05	8,968.05	11,157.80	39,749.38	(30,781.33)	-343.2%
Dues and Memberships		5300	4,228.46	4,228.46	3,026.98	6,535.00	(2,306.54)	-54.5%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,960.00	12,960.00	5,147.86	11,960.00	1,000.00	7.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	85,078.00	85,078.00	36,344.55	91,009.68	(5,931.68)	-7.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	37,409.00	37,409.00	(284.43)	41,028.38	(3,619.38)	-9.7%
Professional/Consulting Services and								
Operating Expenditures		5800	145,677.00	145,677.00	21,254.03	266,141.78	(120,464.78)	-82.7%
Communications		5900	456.00	456.00	152.04	304.04	151.96	33.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			294,776.51	294,776.51	76,798.83	456,728.26	(161,951.75)	-54.9%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	149,187.63	149,187.63	1,773.07	186,302.19	(37,114.56)	-24.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			149,187.63	149,187.63	1,773.07	186,302.19	(37,114.56)	-24.9%
<b>TOTAL, EXPENDITURES</b>			2,325,170.00	2,325,170.00	659,668.77	2,864,334.19		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	189,236.00	189,236.00	0.00	189,236.00	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			189,236.00	189,236.00	0.00	189,236.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			189,236.00	189,236.00	0.00	189,236.00		

Resource	Description	2022-23 Projected Totals
6130	Child Development: Center-Based Reserve Account	12,049.62
9010	Other Restricted Local	14,348.50
Total, Restricted Balance		26,398.12

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,000.00	26,000.00	5,889.70	26,000.00	0.00	0.0%
5) TOTAL, REVENUES			26,000.00	26,000.00	5,889.70	26,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			26,000.00	26,000.00	5,889.70	26,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	3,000,000.00	3,000,000.00	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	3,000,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			26,000.00	26,000.00	5,889.70	3,026,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,383,546.01	2,383,546.01		2,384,088.28	542.27	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,383,546.01	2,383,546.01		2,384,088.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,383,546.01	2,383,546.01		2,384,088.28		
2) Ending Balance, June 30 (E + F1e)			2,409,546.01	2,409,546.01		5,410,088.28		
<b>Components of Ending Fund Balance</b>								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
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	2,409,546.01	2,409,546.01		5,410,088.28		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	26,000.00	26,000.00	5,889.70	26,000.00	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			26,000.00	26,000.00	5,889.70	26,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			26,000.00	26,000.00	5,889.70	26,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	3,000,000.00	3,000,000.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	3,000,000.00	3,000,000.00	New
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + e)			0.00	0.00	0.00	3,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	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	1,005,788.00	1,005,788.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	1,005,788.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	17,886.00	(17,886.00)	New
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	17,886.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	987,902.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	987,902.00		
<b>F. FUND BALANCE, RESERVES</b>								
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		987,902.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		987,902.00		
c) Committed								



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	1,005,788.00	1,005,788.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	1,005,788.00	1,005,788.00	New
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	1,005,788.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	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)
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	17,886.00	(17,886.00)	New
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	17,886.00	(17,886.00)	New
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
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	17,886.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/County School Facilities Fund		8913	0.00	0.00	0.00	0.00	0.00	0.0%
From: All Other Funds								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: 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%

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

Resource	Description	2022-23 Projected Totals
7710	State School Facilities Projects	987,902.00
Total, Restricted Balance		987,902.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	445.00	445.00	290.04	447.00	2.00	0.4%
5) TOTAL, REVENUES			445.00	445.00	290.04	447.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	100.00	100.00	0.00	100.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	5,000.00	5,000.00	1,200.00	5,000.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			5,100.00	5,100.00	1,200.00	5,100.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			(4,655.00)	(4,655.00)	(909.96)	(4,653.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,850.00	3,850.00	0.00	3,850.00	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			3,850.00	3,850.00	0.00	3,850.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(805.00)	(805.00)	(909.96)	(803.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	36,151.99	36,151.99		36,651.59	499.60	1.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			36,151.99	36,151.99		36,651.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			36,151.99	36,151.99		36,651.59		
2) Ending Net Position, June 30 (E + F1e)			35,346.99	35,346.99		35,848.59		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	35,346.99	35,346.99		35,848.59		
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	345.00	345.00	90.04	247.00	(98.00)	-28.4%
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	100.00	100.00	200.00	200.00	100.00	100.0%
TOTAL, OTHER LOCAL REVENUE			445.00	445.00	290.04	447.00	2.00	0.4%
TOTAL, REVENUES			445.00	445.00	290.04	447.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

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, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	100.00	100.00	0.00	100.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			100.00	100.00	0.00	100.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		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	5,000.00	5,000.00	1,200.00	5,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,000.00	5,000.00	1,200.00	5,000.00	0.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			5,100.00	5,100.00	1,200.00	5,100.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	3,850.00	3,850.00	0.00	3,850.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,850.00	3,850.00	0.00	3,850.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%



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 + c - d + e)			3,850.00	3,850.00	0.00	3,850.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. ADDITIONS</b>								
1) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
2) Funds Collected for Others		8800	240,881,764.89	240,881,764.89	89,068,057.73	268,684,000.00	27,802,235.11	11.5%
3) TOTAL, ADDITIONS			240,881,764.89	240,881,764.89	89,068,057.73	268,684,000.00		
<b>B. DEDUCTIONS</b>								
2) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Funds Distributed to Others		7500	240,881,764.89	240,881,764.89	89,068,057.73	268,684,000.00	(27,802,235.11)	-11.5%
3) TOTAL, DEDUCTIONS			240,881,764.89	240,881,764.89	89,068,057.73	268,684,000.00		
<b>C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)</b>			0.00	0.00	0.00	0.00		
<b>D. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	.22	.22		.44	.22	100.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			.22	.22		.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			.22	.22		.44		
2) Ending Net Position, June 30 (C + D1e)			.22	.22		.44		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	.22	.22		.44		
<b>TOTAL ADDITIONS</b>								
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%
Funds Collected for Others		8800	240,881,764.89	240,881,764.89	89,068,057.73	268,684,000.00	27,802,235.11	11.5%
TOTAL, ADDITIONS			240,881,764.89	240,881,764.89	89,068,057.73	268,684,000.00		
<b>TOTAL DEDUCTIONS</b>								
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Funds Distributed to Others		7500	240,881,764.89	240,881,764.89	89,068,057.73	268,684,000.00	(27,802,235.11)	-11.5%
TOTAL, DEDUCTIONS			240,881,764.89	240,881,764.89	89,068,057.73	268,684,000.00		

First Interim  
COUNTY OFFICE OF EDUCATION CERTIFICATION OF INTERIM  
REPORT  
For the Fiscal Year 2022-23

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: December 14, 2022

Signed: \_\_\_\_\_

County Superintendent of Schools

**CERTIFICATION OF FINANCIAL CONDITION**

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**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: Ivo Denham

Telephone: 559-589-7042

Title: Director Business Services

E-mail: idenham@kingscoe.org

**Criteria and Standards Review Summary**

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

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

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

<b>ADDITIONAL FISCAL INDICATORS</b>			<b>No</b>	<b>Yes</b>
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	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Hall's, 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)]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	30.00	30.00	30.00	30.00	0.00	0.0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	234.83	234.83	234.83	234.83	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	234.83	234.83	234.83	234.83	0.00	0.0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	264.83	264.83	264.83	264.83	0.00	0.0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>5. County Operations Grant ADA</b>	26,462.36	26,462.36	26,462.36	26,462.36	0.00	0.0%
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

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		13,093,864.53	13,438,853.96	13,636,743.05	11,831,527.64	12,118,872.64	12,224,969.47	14,010,717.49	14,116,814.32
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019			409,392.00	483,387.00	368,452.00	680,510.38	795,445.13	680,510.38	680,510.38
Property Taxes	8020-8079			484,181.67				1,584,716.44		
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299			8,351.67	102,970.40	31,089.92	891,470.97	891,470.97	891,470.97	891,470.97
Other State Revenue	8300-8599			1,047,288.89	420,566.22	236,484.74	621,374.91	621,374.91	621,374.91	621,374.91
Other Local Revenue	8600-8799			989,205.08	1,220,491.35	1,254,382.45	2,745,588.46	2,745,588.46	2,745,588.46	2,745,588.46
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			466,619.26	2,938,419.31	2,227,414.97	1,890,419.11	4,938,944.72	6,618,595.91	4,938,944.72	4,938,944.72
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		369,647.22	1,051,080.39	1,071,570.00	1,094,042.15	1,100,198.08	1,100,198.08	1,100,198.08	1,100,198.08
Classified Salaries	2000-2999		695,733.71	1,021,624.42	1,031,895.93	1,036,897.77	1,129,042.03	1,129,042.03	1,129,042.03	1,129,042.03
Employee Benefits	3000-3999		494,340.29	887,840.33	904,904.73	912,423.32	1,118,179.67	1,118,179.67	1,118,179.67	1,118,179.67
Books and Supplies	4000-4999		15,149.83	156,997.09	439,031.85	190,774.29	153,953.20	153,953.20	153,953.20	153,953.20
Services	5000-5999		205,936.45	416,977.29	482,276.90	311,742.12	728,504.71	728,504.71	728,504.71	728,504.71
Capital Outlay	6000-6599		5,985.00	95,967.54	18,695.35	6,432.00	110,593.42	110,593.42	110,593.42	110,593.42
Other Outgo	7000-7499		(443.31)	147,948.04	(443.23)	(443.23)	38,424.19	38,424.19	38,424.19	38,424.19
Interfund Transfers Out	7600-7629						399,177.88	399,177.88	399,177.88	399,177.88

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699		1,786,349.19	3,778,435.10	3,947,931.53	3,551,868.42	4,778,073.18	4,778,073.18	4,778,073.18	4,778,073.18
TOTAL DISBURSEMENTS										
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199	6,800.00					850.00	850.00	850.00	850.00
Accounts Receivable	9200-9299	8,251,860.93	3,434,301.85	1,916,950.51	152,772.39	2,196,445.63	68,923.82	68,923.82	68,923.82	68,923.82
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330	55,317.27		53,726.63	250.00		167.58	167.58	167.58	167.58
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490	248,520.00						31,065.00	31,065.00	31,065.00
SUBTOTAL		8,562,498.20	3,434,301.85	1,970,677.14	153,022.39	2,196,445.63	101,006.40	101,006.40	101,006.40	101,006.40
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	2,946,863.51	1,443,304.20	14,866.89	(5,207.77)	247,651.32	155,781.11	155,781.11	155,781.11	155,781.11
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	1,487,112.67	326,278.29	917,905.37	242,929.01					
Deferred Inflows of Resources	9690									
SUBTOTAL		4,433,976.18	1,769,582.49	932,772.26	237,721.24	247,651.32	155,781.11	155,781.11	155,781.11	155,781.11
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		4,128,522.02	1,664,719.36	1,037,904.88	(84,698.85)	1,948,794.31	(54,774.71)	(54,774.71)	(54,774.71)	(54,774.71)
E. NET INCREASE/DECREASE (B - C + D)			344,989.43	197,889.09	(1,805,215.41)	287,345.00	106,096.83	1,785,748.02	106,096.83	106,096.83
F. ENDING CASH (A + E)			13,438,853.96	13,636,743.05	11,831,527.64	12,118,872.64	12,224,969.47	14,010,717.49	14,116,814.32	14,222,911.15
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										



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

Kings County Office of Education  
Kings County

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	October	14,222,911.15	14,443,942.73	16,114,756.00	16,220,852.83				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	795,445.13	680,510.38	680,510.38	795,445.09	0.00		7,050,118.25	7,050,118.00
Property Taxes	8020-8079		1,564,716.44					3,613,614.55	3,613,614.55
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	891,470.97	891,470.97	891,470.97	891,470.98			7,355,070.78	7,355,070.78
Other State Revenue	8300-8599	621,374.91	621,374.91	621,374.91	621,374.89			6,948,700.74	6,948,700.74
Other Local Revenue	8600-8799	2,745,588.46	2,745,588.46	2,745,588.46	2,745,588.48			25,541,163.19	25,541,163.19
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		5,053,879.47	6,503,661.16	4,938,944.72	5,053,879.44	0.00	0.00	50,508,667.51	50,508,667.26
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,100,198.08	1,100,198.08	1,100,198.08	1,100,198.08	0.00		12,387,924.40	12,387,924.40
Classified Salaries	2000-2999	1,129,042.03	1,129,042.03	1,129,042.03	1,129,042.06			12,818,488.10	12,818,488.10
Employee Benefits	3000-3999	1,118,179.67	1,118,179.67	1,118,179.67	1,118,179.68			12,144,946.04	12,144,946.04
Books and Supplies	4000-4999	153,953.20	153,953.20	153,953.20	153,953.22			2,033,578.68	2,033,578.68
Services	5000-5999	728,504.71	728,504.71	728,504.71	728,504.68			7,244,970.41	7,244,970.41
Capital Outlay	6000-6999	110,593.42	110,593.42	110,593.42	110,593.41			1,011,827.24	1,011,827.24
Other Outgo	7000-7499	38,424.19	38,424.19	38,424.19	38,424.21			454,011.81	454,011.81
Interfund Transfers Out	7600-7629	399,177.88	399,177.88	399,177.88	399,177.91			3,193,423.07	3,193,423.07
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		4,778,073.18	4,778,073.18	4,778,073.18	4,778,073.25	0.00	0.00	51,289,169.75	51,289,169.75
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	850.00	850.00	850.00	850.00			6,800.00	
Accounts Receivable	9200-9299	68,923.82	68,923.82	68,923.82	68,923.81			8,251,860.93	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330	167.58	167.58	167.58	167.58			55,317.27	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	31,065.00	31,065.00	31,065.00	31,065.00			248,520.00	
SUBTOTAL		101,006.40	101,006.40	101,006.40	101,006.39	0.00	0.00	8,562,498.20	
Liabilities and Deferred Inflows									0.00
Accounts Payable	9500-9599	155,781.11	155,781.11	155,781.11	155,781.10			2,946,863.51	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							1,487,112.67	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		155,781.11	155,781.11	155,781.11	155,781.10	0.00	0.00	4,433,976.18	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(54,774.71)	(54,774.71)	(54,774.71)	(54,774.71)	0.00	0.00	4,128,522.02	
E. NET INCREASE/DECREASE (B - C + D)		221,031.58	1,670,813.27	108,096.83	221,031.48	0.00	0.00	3,348,019.78	(780,502.49)
F. ENDING CASH (A + E)		14,443,942.73	16,114,756.00	16,220,852.83	16,441,884.31				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								16,441,884.31	

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	51,289,169.75
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,128,842.78
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	459,273.92
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	831,827.24
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	296,783.00
4. Other Transfers Out	All	9200	7200-7299	318,531.00
5. Interfund Transfers Out	All	9300	7600-7629	3,193,423.07
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,621,922.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	7,500,629.22
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				15,222,389.45
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	0.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				28,937,937.52
<b>Section II - Expenditures Per ADA</b>				<b>2022-23 Annual ADA/Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*				30.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				964,597.92
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>			<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			19,759,024.45	385,016.06
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			19,759,024.45	385,016.06
B. Required effort (Line A.2 times 90%)			17,783,122.01	346,514.45

C. Current year expenditures (Line I.E and Line II.B)	28,937,937.52	964,597.92
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.		
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	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)
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)		26,462.36	0.00%	26,462.36	0.00%	26,462.36
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	9,266,055.55	4.97%	9,726,989.00	3.73%	10,089,874.00
2. Federal Revenues	8100-8299	190,239.00	0.00%	190,239.00	0.00%	190,239.00
3. Other State Revenues	8300-8599	93,822.00	2.15%	95,843.00	1.66%	97,434.00
4. Other Local Revenues	8600-8799	649,905.00	0.00%	649,905.00	0.00%	649,905.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(479,636.68)	(2.89%)	(465,771.00)	4.20%	(485,315.00)
6. Total (Sum lines A1 thru A5c)		9,720,384.87	4.91%	10,197,205.00	3.38%	10,542,137.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,580,915.00		1,618,842.00
b. Step & Column Adjustment				29,879.00		30,596.00
c. Cost-of-Living Adjustment				12,158.00		
d. Other Adjustments				(4,110.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,580,915.00	2.40%	1,618,842.00	1.89%	1,649,438.00
2. Classified Salaries						
a. Base Salaries				2,993,476.00		2,996,053.00
b. Step & Column Adjustment				56,577.00		56,625.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(54,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,993,476.00	.09%	2,996,053.00	1.89%	3,052,678.00
3. Employee Benefits	3000-3999	1,997,125.89	1.05%	2,018,130.00	.41%	2,026,473.00
4. Books and Supplies	4000-4999	444,054.02	1.00%	448,495.00	1.00%	452,979.00
5. Services and Other Operating Expenditures	5000-5999	1,081,682.36	1.00%	1,092,499.00	1.00%	1,103,424.00
6. Capital Outlay	6000-6999	303,432.00	0.00%	303,432.00	0.00%	303,432.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	296,783.00	0.00%	296,783.00	0.00%	296,783.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,872,878.23)	0.00%	(2,872,878.23)	0.00%	(2,872,878.23)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,189,236.00	0.00%	3,189,236.00	0.00%	3,189,236.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		9,013,826.04	.85%	9,090,591.77	1.22%	9,201,564.77
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		706,558.83		1,106,613.23		1,340,572.23
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,231,313.87		11,937,872.70		13,044,485.93
2. Ending Fund Balance (Sum lines C and D1)		11,937,872.70		13,044,485.93		14,385,058.16
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,800.00		1,800.00		1,800.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
d. Assigned	9780	7,150,012.90		7,347,206.73		7,557,054.73
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,500,000.00		1,500,000.00		1,500,000.00
2. Unassigned/Unappropriated	9790	3,286,059.80		4,195,479.20		5,326,203.43
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,937,872.70		13,044,485.93		14,385,058.16
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,500,000.00		1,500,000.00		1,500,000.00
c. Unassigned/Unappropriated	9790	3,286,059.80		4,195,479.20		5,326,203.43
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		4,786,059.80		5,695,479.20		6,826,203.43
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
For 2023-24: LCFF receives a 5.38% COLA with flat funding for differentiated assistance; Federal revenue is flat funded; salaries include 1.89% for step and column as well as a projected salary increase to our certificated bargaining unit. We also have an other adjustment reduction to salaries relating to a one-time stipend in 2022-23. For 2024-25: LCFF receives a 4.02% COLA with projected flat funding for differentiated assistance; Federal revenue is flat funded; salaries include a 1.89% for step and column.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,397,677.00	0.00%	1,397,677.00	0.00%	1,397,677.00
2. Federal Revenues	8100-8299	7,164,831.78	(21.08%)	5,654,150.00	(9.47%)	5,118,579.00
3. Other State Revenues	8300-8599	6,854,878.74	(52.68%)	3,243,493.00	(.34%)	3,232,474.00
4. Other Local Revenues	8600-8799	24,891,258.19	8.25%	26,944,975.00	1.16%	27,256,873.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	479,636.68	(2.89%)	465,771.00	4.20%	485,315.00
6. Total (Sum lines A1 thru A5c)		40,788,282.39	(7.56%)	37,706,066.00	(.57%)	37,490,918.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				10,807,009.40		11,248,578.40
b. Step & Column Adjustment				204,252.00		212,598.00
c. Cost-of-Living Adjustment				376,167.00		
d. Other Adjustments				(138,850.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,807,009.40	4.09%	11,248,578.40	1.89%	11,461,176.40
2. Classified Salaries						
a. Base Salaries				9,825,012.10		9,909,136.10
b. Step & Column Adjustment				185,692.00		187,282.00
c. Cost-of-Living Adjustment				137,282.00		
d. Other Adjustments				(238,850.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,825,012.10	.86%	9,909,136.10	1.89%	10,096,418.10
3. Employee Benefits	3000-3999	10,147,820.15	1.12%	10,261,279.00	.67%	10,329,825.00
4. Books and Supplies	4000-4999	1,589,524.66	(26.89%)	1,162,051.00	(2.27%)	1,135,616.00
5. Services and Other Operating Expenditures	5000-5999	6,163,288.05	(43.81%)	3,463,249.00	(2.04%)	3,392,523.00
6. Capital Outlay	6000-6999	708,395.24	(90.86%)	64,749.00	0.00%	64,749.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	343,531.00	(92.72%)	25,000.00	0.00%	25,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,686,576.04	0.00%	2,686,576.00	0.00%	2,686,576.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,187.07	(8.05%)	3,850.00	0.00%	3,850.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		42,275,343.71	(8.16%)	38,824,468.50	.96%	39,195,733.50
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,487,061.32)		(1,118,402.50)		(1,704,815.50)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,975,540.18		4,488,478.86		3,370,076.36
2. Ending Fund Balance (Sum lines C and D1)		4,488,478.86		3,370,076.36		1,665,260.86
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,488,478.86		3,370,076.36		1,665,260.86
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)		4,488,478.86		3,370,076.36		1,665,260.86
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
<p>For 2023-24: Federal revenue declined for one-time ESSER II, ESSER III, ELO, ARP Homeless, Special Ed ARP IDEA Part B, and CDPH Workforce Development Grant funding; Other State revenue declined for one-time funding of Inclusive Early Education, Educator Effectiveness, Strong Workforce, In Person Instruction (IPI), COVID Mitigation for Counties, California Community School Partnership Grant, and the Art, Music, Instructional Materials Block Grant; Other Local revenue is increased for contracted services; salaries include 1.89% for step and column as well as projected salary increases for certificated and classified bargaining units. We also have an other adjustment reduction to salaries relating to a one-time stipend in 2022-23; Books and supplies is reduced for one-time costs associated with ARP Homeless, Inclusive Early Ed, Strong Workforce, Special Ed Learning Recovery, Art Music Instructional Materials Block Grant, and Information Technology projects; Other operating expenses is reduced for the one-time expenses related to ESSER II, ESSER III, ELO, Inclusive Early Ed, Strong Workforce, Special Ed Dispute Prevention &amp; Resolution, Special Ed Learning Recovery Support, Special Ed ARP IDEA Part B, Art Music Instructional Materials Block Grant, and Information Technology projects; Capital Outlay is reduced for costs associated with Inclusive Early Ed, Restricted donation for playground, and Information Technology projects; Other Outgo is reduced for the one-time costs associated with SBHIP. For 2024-25: Federal Revenue declined for one-time ESSER III, ARP Homeless Children &amp; Youth; Other Local Revenue is increased for contracted services; salaries include 1.89% for step and column; Books and supplies declines for one-time costs associated with ARP Homeless Children &amp; Youth, California Community School Partnership Grant, and Career Tech Ed Incentive Grant Program; Other Operating expenses is reduced for one-time costs associated with ARP Homeless Children &amp; Youth, California Community School Partnership Grant, and Career Tech Ed Incentive Grant Program;</p>						



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)		26,462.36	0.00%	26,462.36	0.00%	26,462.36
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	10,663,732.55	4.32%	11,124,666.00	3.26%	11,487,551.00
2. Federal Revenues	8100-8299	7,355,070.78	(20.54%)	5,844,389.00	(9.16%)	5,308,818.00
3. Other State Revenues	8300-8599	6,948,700.74	(51.94%)	3,339,336.00	(.28%)	3,329,908.00
4. Other Local Revenues	8600-8799	25,541,163.19	8.04%	27,594,880.00	1.13%	27,906,778.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		50,508,667.26	(5.16%)	47,903,271.00	.27%	48,033,055.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				12,387,924.40		12,867,420.40
b. Step & Column Adjustment				234,131.00		243,194.00
c. Cost-of-Living Adjustment				388,325.00		0.00
d. Other Adjustments				(142,960.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,387,924.40	3.87%	12,867,420.40	1.89%	13,110,614.40
2. Classified Salaries						
a. Base Salaries				12,818,488.10		12,905,189.10
b. Step & Column Adjustment				242,269.00		243,907.00
c. Cost-of-Living Adjustment				137,282.00		0.00
d. Other Adjustments				(292,850.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,818,488.10	.68%	12,905,189.10	1.89%	13,149,096.10
3. Employee Benefits	3000-3999	12,144,946.04	1.11%	12,279,409.00	.63%	12,356,298.00
4. Books and Supplies	4000-4999	2,033,578.68	(20.80%)	1,610,546.00	(1.36%)	1,588,595.00
5. Services and Other Operating Expenditures	5000-5999	7,244,970.41	(37.12%)	4,555,748.00	(1.31%)	4,495,947.00
6. Capital Outlay	6000-6999	1,011,827.24	(63.61%)	368,181.00	0.00%	368,181.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	640,314.00	(49.75%)	321,783.00	0.00%	321,783.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(186,302.19)	0.00%	(186,302.23)	0.00%	(186,302.23)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,193,423.07	(.01%)	3,193,086.00	0.00%	3,193,086.00
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)		51,289,169.75	(6.58%)	47,915,060.27	1.01%	48,397,298.27
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(780,502.49)		(11,789.27)		(364,243.27)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		17,206,854.05		16,426,351.56		16,414,562.29
2. Ending Fund Balance (Sum lines C and D1)		16,426,351.56		16,414,562.29		16,050,319.02
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,800.00		1,800.00		1,800.00
b. Restricted	9740	4,488,478.86		3,370,076.36		1,665,260.86
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
d. Assigned	9780	7,150,012.90		7,347,206.73		7,557,054.73
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,500,000.00		1,500,000.00		1,500,000.00
2. Unassigned/Unappropriated	9790	3,286,059.80		4,195,479.20		5,326,203.43
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		16,426,351.56		16,414,562.29		16,050,319.02
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,500,000.00		1,500,000.00		1,500,000.00
c. Unassigned/Unappropriated	9790	3,286,059.80		4,195,479.20		5,326,203.43
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	9792			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		4,786,059.80		5,695,479.20		6,826,203.43
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.33%		11.89%		14.10%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	Kings County					
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)		28,594,029.00		28,594,029.00		28,594,029.00
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)		51,289,169.75		47,915,060.27		48,397,298.27
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		51,289,169.75		47,915,060.27		48,397,298.27
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)		51,289,169.75		47,915,060.27		48,397,298.27
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,538,675.09		1,437,451.81		1,451,918.95
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		664,000.00		664,000.00		664,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,538,675.09		1,437,451.81		1,451,918.95
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 multiyear commitments (including cost-of-living adjustments).

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 1B-2)	Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2022-23)	30.00	30.00	0.0%	Met
1st Subsequent Year (2023-24)	30.00	30.00	0.0%	Met
2nd Subsequent Year (2024-25)	30.00	30.00	0.0%	Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2022-23)	234.83	234.83	0.0%	Met
1st Subsequent Year (2023-24)	234.83	234.83	0.0%	Met
2nd Subsequent Year (2024-25)	234.83	234.83	0.0%	Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2022-23)	26,462.36	26,462.36	0.0%	Met
1st Subsequent Year (2023-24)	26,462.36	26,462.36	0.0%	Met
2nd Subsequent Year (2024-25)	26,462.36	26,462.36	0.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)				
Current Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met

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

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

- 1a. STANDARD MET - Projected ADA for County Operations Grant and county operated programs has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

2. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim		Status
	(Form 01CS, Item 2C)	Projected Year Totals	Percent Change	
Current Year (2022-23)	10,362,331.00	10,663,732.55	2.9%	Not Met
1st Subsequent Year (2023-24)	10,813,846.00	11,124,666.00	2.9%	Not Met
2nd Subsequent Year (2024-25)	11,169,374.00	11,487,551.00	2.8%	Not Met

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

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

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

Explanation:  
(required if NOT met)

The property tax transfer to special education was increased by \$128,000 and the county operations grant increased by \$173,000 to reflect the most updated projections available.

3.

**CRITERION: Salaries and Benefits**

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

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

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

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

**Salaries and Benefits**

Fiscal Year	First Interim		Percent Change	Status
	Budget Adoption	Projected Year Totals		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2022-23)	35,635,123.00	37,351,358.54	4.8%	Met
1st Subsequent Year (2023-24)	35,810,469.00	38,052,018.50	6.3%	Not Met
2nd Subsequent Year (2024-25)	36,194,976.00	38,616,008.50	6.7%	Not Met

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

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

1a.

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

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

Fiscal Year 2023-24 includes a step and column increase of 1.89% on salaries as well projected salary increases of 6.88% for our KTA bargaining unit and 4% for our CSEA bargaining unit. We have also hired additional staff for our special education and expanded learning (PASE) programs.

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First Interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)</b>				
Current Year (2022-23)	6,778,179.25	7,355,070.78	8.5%	Yes
1st Subsequent Year (2023-24)	5,594,642.00	5,844,389.00	4.5%	No
2nd Subsequent Year (2024-25)	5,285,974.00	5,308,818.00	.4%	No

Explanation:  
(required if Yes) Current year includes ESSER III of \$98,000, ARP Homeless Children & Youth of \$196,000, and CDPH Workforce Development Grant of \$271,000 that was not included in the adopted budget.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2022-23)	3,841,172.37	6,948,700.74	80.9%	Yes
1st Subsequent Year (2023-24)	2,896,229.00	3,339,336.00	15.3%	Yes
2nd Subsequent Year (2024-25)	2,929,654.00	3,328,908.00	13.7%	Yes

Explanation:  
(required if Yes) First Interim includes additional revenue for the ASES program of \$169,000, UPK of \$79,000, Inclusive Early Education Grant of \$364,000, Educator Effectiveness of \$150,000, California Community School Partnership of \$200,000, Career Tech Ed Incentive of \$39,000, Strong Workforce of \$716,000, Mental Health funding of \$491,000, Art Music Instructional Materials Block Grant of \$174,000, Learning Recovery Emergency Block Grant of \$474,000, and K-16 Collaborative Grant of \$164,000. Other state revenue declines in the out years for one-time funding associated with Inclusive Early Education, Educator Effectiveness, Strong Workforce, In Person Instruction (IPI), COVID Mitigation for Counties, California Community School Partnership Grant.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2022-23)	24,357,823.17	25,541,163.19	4.9%	No
1st Subsequent Year (2023-24)	25,615,218.00	27,594,880.00	7.7%	Yes
2nd Subsequent Year (2024-25)	26,097,559.00	27,906,778.00	6.9%	Yes

Explanation:  
(required if Yes) Other local revenue increases are associated with contracted services.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2022-23)	1,507,009.89	2,033,578.68	34.9%	Yes
1st Subsequent Year (2023-24)	1,375,729.00	1,610,546.00	17.1%	Yes
2nd Subsequent Year (2024-25)	1,389,487.00	1,588,595.00	14.3%	Yes

Explanation:  
(required if Yes) Current year includes additional supplies and equipment for the following: textbook purchases from Lottery funds of \$112,000, ASES supplies of \$108,000, PASE supplies of \$58,000, Inclusive Early Ed supplies of \$33,000, Information Technology (IT) supplies of \$30,000, Special Ed Learning Recovery Support supplies of \$23,000, Strong Workforce supplies of \$19,000, Special Ed equipment of \$35,000, PASE equipment of \$17,000. Expenses decline in the out years for one-time costs associated with ARP Homeless, Inclusive Early Ed, Strong Workforce, Special Ed Learning Recovery, Art Music Instructional Materials Block Grant, California Community School Partnership Grant, ARP Homeless Children & Youth, Career Tech Ed Incentive Grant Program.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2022-23)	5,061,794.60	7,244,970.41	43.1%	Yes
1st Subsequent Year (2023-24)	3,725,850.00	4,555,748.00	22.3%	Yes
2nd Subsequent Year (2024-25)	3,763,106.00	4,495,947.00	19.5%	Yes

Explanation:  
(required if Yes) Current year includes additional costs associated with contracted speech services of \$409,000, Strong Workforce costs of \$706,000, Non Public Schools (NPS) \$144,000, System of Support of \$60,000, Technology Replacement of \$54,000, Deferred Maintenance of \$55,000, GEER II of \$20,000, ESSER III of \$79,000, ASES of \$54,000, Special Ed Dispute Prevention & Resolution of \$160,000, Arts Music Instructional Materials Block Grant of \$95,000, IT of \$115,000. The out years are reduced for one-time costs associated with ESSER II, ESSER III, ELO, Inclusive Early Education, Strong Workforce, Special Ed Dispute Prevention & Resolution, Special Ed Learning Recovery Support, Special Ed IDEA Part B, Art Music Instructional Materials Block Grant.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenues (Section 4A)</b>				
Current Year (2022-23)	34,977,174.79	39,844,934.71	13.9%	Not Met
1st Subsequent Year (2023-24)	34,106,089.00	36,778,605.00	7.8%	Not Met
2nd Subsequent Year (2024-25)	34,313,187.00	36,545,504.00	6.5%	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)

Current Year (2022-23)	6,568,804.49	9,278,549.09	41.3%	Not Met
1st Subsequent Year (2023-24)	5,101,579.00	6,166,294.00	20.9%	Not Met
2nd Subsequent Year (2024-25)	5,152,593.00	6,084,542.00	18.1%	Not Met

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

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

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

**Explanation:**

Federal Revenue

(linked from 4A

if NOT met)

Current year includes ESSER III of \$98,000, ARP Homeless Children & Youth of \$196,000, and CDPH Workforce Development Grant of \$271,000 that was not included in the adopted budget.

**Explanation:**

Other State Revenue

(linked from 4A

if NOT met)

First interim includes additional revenue for the ASES program of \$169,000, UPK of \$79,000, Inclusive Early Education Grant of \$364,000, Educator Effectiveness of \$150,000, California Community School Partnership of \$200,000, Career Tech Ed Incentive of \$39,000, Strong Workforce of \$716,000, Mental Health funding of \$491,000, Art Music Instructional Materials Block Grant of \$174,000, Learning Recovery Emergency Block Grant of \$474,000, and K-16 Collaborative Grant of \$164,000. Other state revenue declines in the out years for one-time funding associated with Inclusive Early Education, Educator Effectiveness, Strong Workforce, In Person Instruction (IPI), COVID Mitigation for Counties, California Community School Partnership Grant.

**Explanation:**

Other Local Revenue

(linked from 4A

if NOT met)

Other local revenue increases are associated with contracted services.

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

**Explanation:**

Books and Supplies

(linked from 4A

if NOT met)

Current year includes additional supplies and equipment for the following: textbook purchases from Lottery funds of \$112,000, ASES supplies of \$108,000, PASE supplies of \$58,000, Inclusive Early Ed supplies of \$33,000, Information Technology (IT) supplies of \$30,000, Special Ed Learning Recovery Support supplies of \$23,000, Strong Workforce supplies of \$19,000, Special Ed equipment of \$35,000, PASE equipment of \$17,000. Expenses decline in the out years for one-time costs associated with ARP Homeless, Inclusive Early Ed, Strong Workforce, Special Ed Learning Recovery, Art Music Instructional Materials Block Grant, California Community School Partnership Grant, ARP Homeless Children & Youth, Career Tech Ed Incentive Grant Program.

**Explanation:**

Services and Other Exps

(linked from 4A

if NOT met)

Current year includes additional costs associated with contracted speech services of \$409,000, Strong Workforce costs of \$706,000, Non Public Schools (NPS) \$144,000, System of Support of \$60,000, Technology Replacement of \$54,000, Deferred Maintenance of \$55,000, GEER II of \$20,000, ESSER III of \$79,000, ASES of \$54,000, Special Ed Dispute Prevention & Resolution of \$160,000, Arts Music Instructional Materials Block Grant of \$95,000, IT of \$115,000. The out years are reduced for one-time costs associated with ESSER II, ESSER III, ELO, Inclusive Early Education, Strong Workforce, Special Ed Dispute Prevention & Resolution, Special Ed Learning Recovery Support, Special Ed IDEA Part B, Art Music Instructional Materials Block Grant.

5. CRITERION: Facilities Maintenance

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

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

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

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

		Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1.	OMMA/RMA Contribution	270,415.00	417,092.29	Met
2.	Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		319,244.90	

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

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

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



6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	9.3%	11.9%	14.1%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	3.1%	4.0%	4.7%

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):

Kings County

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

Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
28,594,029.00	28,594,029.00	28,594,029.00

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	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)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2022-23)	706,558.83	9,013,826.04	N/A	Met
1st Subsequent Year (2023-24)	1,106,613.23	9,090,591.77	N/A	Met
2nd Subsequent Year (2024-25)	1,340,572.23	9,201,564.77	N/A	Met

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

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

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

Explanation:  
(required if NOT met)

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.

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


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DATA ENTRY: Current Year data are extracted. If Form MYP1 exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance	
	County School Service Fund	
	Projected Year Totals	
	(Form 011, Line F2 )/(Form MYP1, Line D2)	
		Status
Current Year (2022-23)	16,426,351.56	Met
1st Subsequent Year (2023-24)	16,414,562.29	Met
2nd Subsequent Year (2024-25)	16,050,319.02	Met

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


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

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

Explanation:  
(required if NOT met)

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

---

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


---

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

Fiscal Year	Ending Cash Balance	
	County School Service Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2022-23)	16,441,884.31	Met

---

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


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

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

Explanation:  
(required if NOT met)

8. CRITERION: Reserves

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

Percentage Level <sup>3</sup>	County Office Total Expenditures and Other Financing Uses <sup>3</sup>
5% or \$75,000 (greater of)	0 to \$6,637,999
4% or \$332,000 (greater of)	\$6,638,000 to \$16,595,999
3% or \$684,000 (greater of)	\$16,596,000 to \$74,682,000
2% or \$2,240,000 (greater of)	\$74,682,001 and over

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 8B2b) if Criterion 6B, Line 1 is No:	51,289,169.75	47,915,060.27	48,397,298.27
County Office's Reserve Standard Percentage Level:	3%	3%	3%

8A. Calculating the County Office's Reserve Standard

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	51,289,169.75	47,915,060.27	48,397,298.27
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)	51,289,169.75	47,915,060.27	48,397,298.27
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,538,675.09	1,437,451.81	1,451,918.95
6. Reserve Standard - by Amount (From percentage level chart above)	664,000.00	664,000.00	664,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,538,675.09	1,437,451.81	1,451,918.95

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,500,000.00	1,500,000.00	1,500,000.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	3,286,059.80	4,195,479.20	5,326,203.43
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. County Office's Available Reserve Amount (Lines B1 thru B7)	4,786,059.80	5,695,479.20	6,826,203.43
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 7):	9.33%	11.89%	14.10%
County Office's Reserve Standard (Section 8A, Line 7):	1,538,675.09	1,437,451.81	1,451,918.95
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

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

S1.

**Contingent Liabilities**

1a.

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

No

1b.

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

S2.

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

1a.

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

No

1b.

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

S3.

**Temporary Interfund Borrowings**

1a.

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

No

1b.

If Yes, identify the interfund borrowings:

S4.

**Contingent Revenues**

1a.

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

No

1b.

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

S5.

**Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(434,754.11)	(574,393.68)	32.1%	139,639.57	Not Met
1st Subsequent Year (2023-24)	(460,457.73)	(560,528.00)	21.7%	100,070.27	Not Met
2nd Subsequent Year (2024-25)	(476,085.00)	(580,072.00)	21.8%	103,987.00	Not Met
<b>1b. Transfers In, County School Service Fund *</b>					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, County School Service Fund *</b>					
Current Year (2022-23)	193,086.00	3,193,423.07	1,553.9%	3,000,337.07	Not Met
1st Subsequent Year (2023-24)	193,086.00	3,193,086.00	1,553.7%	3,000,000.00	Not Met
2nd Subsequent Year (2024-25)	193,086.00	3,193,086.00	1,553.7%	3,000,000.00	Not Met
<b>1d. Capital Project Cost Overruns</b>	Have capital project cost overruns occurred since budget adoption that may impact the county school service fund operational budget?				
	No				

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

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

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

<b>1a.</b>	NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.	Explanation: (required if NOT met)	Special Education contribution of \$153,711 is ongoing, RRMA contribution of \$417,082 is ongoing, and contribution to locally restricted resources of \$3,590 is ongoing.
<b>1b.</b>	MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.	Explanation: (required if NOT met)	
<b>1c.</b>	NOT MET - The projected transfers out of the county school service fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.	Explanation: (required if NOT met)	Transfers out now include a \$3,000,000 ongoing transfer to the special reserve fund (1700).
<b>1d.</b>	NO - There have been no capital project cost overruns occurring since budget adoption that may impact the county school service fund operational budget.	Project Information: (required if YES)	

## S6. Long-term Commitments

Identify all existing and new multi-year commitments<sup>1</sup> and their annual required payment for the current year and two subsequent fiscal years.

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

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

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

DATA ENTRY: If Budget Adoption Form DICS, Item 5(A) data exist, long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

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

Yes

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

No

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item 57A.

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		State and Local Revenue	Payroll labor time when vacation time is taken by employee	171,356

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

Other Long-term Commitments (do not include OPEB):			
Building purchase	5	0100-7438 and 0100-7439	1,354,997
TOTAL:			1,526,353

	Prior Year (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Type of Commitment (continued):				
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Building purchase	296,783	296,783	296,783	296,783
Total Annual Payments:	296,783	296,783	296,783	296,783
Has total annual payment increased over prior year (2021-22)	No	No	No	No

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

---

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

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

No

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

Explanation:  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes

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

No

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

No

2 OPEB Liabilities

a. Total OPEB liability

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

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

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

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
11,367,093.00	11,367,093.00
	0.00
11,367,093.00	11,367,093.00
Actuarial	Actuarial
Jun 30, 2021	Jun 30, 2021

Data must be entered.

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)

Budget Adoption (Form 01CS, Item S7A)	First Interim
0.00	0.00
0.00	0.00
0.00	0.00

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

399,112.00	420,624.75
406,655.00	428,575.00
414,341.00	436,675.00

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)

423,229.00	423,229.00
426,595.00	426,595.00
509,863.00	509,863.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

39.00	39.00
39.00	39.00
39.00	39.00

4. Comments:



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

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

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

No

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

n/a

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

n/a

**Budget Adoption**

(Form 01CS, Item S7B)

**First Interim**

- 2 Self-Insurance Liabilities

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

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

- 3 Self-Insurance Contributions

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

**Budget Adoption**

(Form 01CS, Item S7B)

**First Interim**

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

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

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

- 4 Comments:

--

**S8. Status of Labor Agreements**

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of certificated (non-management) full-time-equivalent (FTE) positions	66.5	91.0	91.0	91.0

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

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

n/a

If No, complete questions 5 and 6.

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

No

If Yes, complete questions 5 and 6.

**Negotiations Settled Since Budget Adoption**

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

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

Yes

Yes

Yes

**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")

527,802

442,256

8.1%

6.9%

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

LCFF and AB 602 funding.

**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?

Yes

Yes

Yes

2. Total cost of H&W benefits

1,456,263

1,473,738

1,491,423

3. Percent of H&W cost paid by employer

82.5%

81.6%

80.6%

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

1.2%

1.2%

1.2%

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

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

No

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

If Yes, explain the nature of the new costs:

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

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)
Yes	Yes	Yes
110,543	112,632	114,761
2.2%	1.9%	1.9%

**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)
Yes	Yes	Yes
Yes	Yes	Yes

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

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

Effective November 2022, the superintendent gave a one time \$1,000 stipend to all employees employed as of November 1, 2022, which was not part of the bargaining process.

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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Yes

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

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	98.0	123.0	123.0	123.0

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

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

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

**Negotiations Settled Since Budget Adoption**

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

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

Yes

Yes

Yes

**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")

190,604

183,092

4.5%

4.0%

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

LCFF and AB 602 funding.

**Negotiations Not Settled**

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

6. Amount included for any tentative salary schedule increases

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

Yes

Yes

Yes

1,263,660

1,278,824

1,294,170

81.0%

80.1%

79.2%

1.2%

1.2%

1.2%

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

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

No

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

If Yes, explain the nature of the new costs:

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

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)

Yes

Yes

Yes

79,102

80,597

82,120

2.6%

1.9%

1.9%

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

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

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

Effective November 2022, the superintendent gave a one time \$1,000 stipend to all employees employed as of November 1, 2022, which was not part of the bargaining process. Those receiving health benefits also had their health benefit contribution increased \$44.50 per month beginning November as well.

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

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

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

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

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

If No, continue with section S8C.

n/a

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

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	163.5	177.0	177.0	177.0

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

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

n/a

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

n/a

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

Total cost of salary settlement

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	709,601		
Change in salary schedule from prior year (may enter text, such as "Reopener")	4.5%		

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

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

	Current Year (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?	Yes	Yes	Yes
Total cost of H&W benefits	2,141,360	2,167,066	2,193,060
Percent of H&W cost paid by employer	73.9%	73.0%	72.2%
Percent projected change in H&W cost over prior year	1.2%	1.2%	1.2%

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	204,915	208,788	212,734
Percent change in step & column over prior year	1.6%	1.9%	1.9%

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
Total cost of other benefits	7,740	7,740	7,740
Percent change in cost of other benefits over prior year	2.5%	0.0%	0.0%

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

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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

1.

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

No

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

2.

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

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**ADDITIONAL FISCAL INDICATORS**

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

- |     |   |                |
|-----|---|----------------|
| A1. | Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)                   | <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>Yes</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)

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End of County Office First Interim Criteria and Standards Review

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First Interim  
Projected Totals 2022-23  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

Kings 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**

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

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

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

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	6128	8660	(\$3,232.59)
Explanation: Correction of prior year interest due to negative interest.			
01	9010	6200	(\$3,250.00)
Explanation: Move state preschool expense to state facilities fund.			

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

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

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

## **SUPPLEMENTAL CHECKS**

**CS-EXPLANATIONS - (Fatal)** - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6 where the standard has not been met or where the status is Not Met or Yes. **Passed**

**CS-YES-NO - (Fatal)** - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

## **EXPORT VALIDATION CHECKS**

**FORM01-PROVIDE - (Fatal)** - Form 01 (Form 01I) must be opened and saved. **Passed**

**INTERIM-CERT-PROVIDE - (Fatal)** - Interim Certification (Form CI) must be provided. **Passed**

<b>ADA-PROVIDE - (Fatal)</b> - Average Daily Attendance data (Form AI) must be provided.	<u>Passed</u>
<b>CS-PROVIDE - (Fatal)</b> - The Criteria and Standards Review (Form 01CSI) has been provided.	<u>Passed</u>
<b>CASHFLOW-PROVIDE - (Warning)</b> - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<u>Passed</u>
<b>MYP-PROVIDE - (Warning)</b> - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
<b>MYPIO-PROVIDE - (Warning)</b> - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)	<u>Passed</u>
<b>CHK-UNBALANCED-A - (Warning)</b> - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
<b>CHK-UNBALANCED-B - (Fatal)</b> - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
<b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
<b>VERSION-CHECK - (Warning)</b> - All versions are current.	<u>Passed</u>

BEFORE THE GOVERNING BOARD OF THE  
KINGS COUNTY OFFICE OF EDUCATION  
COUNTY OF KINGS, STATE OF CALIFORNIA

The Matter of  
Adopting Budget  
Revisions

**RESOLUTION #:**

**NOW, THEREFORE,** the Board of Trustees of the District resolves that the transfers for the attached budget revision be made as indicated.

The Board of Trustees adopted this resolution on 12/14/2022 by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

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Clerk of the Governing Board

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Income</b>			
0100-6500-0-0000-0000-899000-321-00	\$0.00	(\$547.34)	(\$547.34)
0100-9019-0-0000-0000-899000-286-00	(\$1,068.95)	(\$250.00)	(\$1,318.95)
0100-9090-0-0000-0000-899000-318-00	\$0.00	\$704,113.98	\$704,113.98
0100-9019-0-0000-0000-899000-217-05	\$51,996.00	\$34,559.63	\$86,555.63
0100-6500-0-0000-0000-899000-320-00	\$0.00	\$83,580.96	\$83,580.96
0100-6266-0-0000-0000-899000-006-00	\$0.00	\$36,656.94	\$36,656.94
0100-9019-0-0000-0000-899000-217-01	\$0.00	\$35,312.11	\$35,312.11
0100-9019-0-0000-0000-899000-217-04	\$0.00	\$11,559.43	\$11,559.43
0100-6266-0-0000-0000-899000-504-00	\$0.00	\$7,803.13	\$7,803.13
0100-9019-0-0000-0000-899000-217-02	\$0.00	\$7,115.42	\$7,115.42
0100-9001-0-0000-0000-899000-281-01	\$0.00	\$2,350.00	\$2,350.00
0100-9019-0-0000-0000-899000-286-20	\$851.23	\$250.00	\$1,101.23
0100-9050-0-0000-0000-899000-281-01	\$0.00	\$8.75	\$8.75
0100-6537-0-0000-0000-899000-504-00	\$1,219.00	(\$1,219.00)	\$0.00
0100-6537-0-0000-0000-899000-347-00	(\$1,219.00)	\$1,219.00	\$0.00
0100-9050-0-0000-0000-899000-281-00	\$0.00	(\$8.75)	(\$8.75)
0100-6388-0-3800-4000-859000-864-00	\$0.00	\$10,000.00	\$10,000.00
0100-6388-0-3800-4000-859000-866-00	\$0.00	\$10,000.00	\$10,000.00
0100-6546-0-5001-0000-859000-504-00	\$0.00	\$1,535.00	\$1,535.00
0100-6510-0-5710-1110-831100-318-00	\$333,415.00	\$49,705.00	\$383,120.00
0100-3213-0-0000-0000-829000-347-00	\$222,741.06	\$37,715.85	\$260,456.91
0100-5633-0-8600-2140-829000-281-00	\$0.00	\$195,687.00	\$195,687.00
0100-5826-0-0000-0000-829000-347-00	\$0.00	\$179,955.00	\$179,955.00
0100-3025-0-3600-3110-829000-504-00	\$141,189.54	(\$1,161.97)	\$140,027.57
0100-3010-0-5760-1110-829000-347-00	\$127,000.00	\$4,249.84	\$131,249.84
0100-3219-0-0000-0000-829000-347-00	\$0.00	\$97,773.00	\$97,773.00
0100-5826-0-0000-0000-829000-000-00	\$0.00	\$90,795.00	\$90,795.00
0100-5630-0-8600-2140-829000-281-00	\$75,000.00	\$446.01	\$75,446.01
0100-3515-0-3600-1000-829000-504-01	\$0.00	\$42,500.00	\$42,500.00
0100-3183-0-7110-2130-829000-271-00	\$40,388.00	\$65.00	\$40,453.00
0100-3212-0-0000-0000-829000-006-00	\$25,390.34	\$11,780.45	\$37,170.79
0100-3212-0-0000-0000-829000-347-00	\$39,807.62	(\$7,892.62)	\$31,915.00
0100-3183-0-7110-2130-829000-271-01	\$41,051.00	(\$12,882.16)	\$28,168.84
0100-5632-0-8600-2140-829000-281-00	\$26,335.33	\$12.21	\$26,347.54
0100-3217-0-0000-0000-829000-347-00	\$0.00	\$19,963.00	\$19,963.00
0100-3212-0-0000-0000-829000-504-00	\$14,123.99	(\$1,057.11)	\$13,066.88
0100-3010-0-3600-3110-829000-504-00	\$9,100.28	\$109.26	\$9,209.54
0100-3183-1-7110-2130-829000-271-00	\$0.00	\$3,775.64	\$3,775.64
0100-5634-0-5760-0000-829000-347-00	\$0.00	\$2,687.00	\$2,687.00
0100-3515-0-3600-1000-829000-504-00	\$0.00	\$1,636.76	\$1,636.76
0100-4035-0-3600-2140-829000-504-00	\$690.06	\$552.98	\$1,243.04
0100-4204-0-8600-2150-828500-249-00	\$16,726.54	\$90.00	\$16,816.54
0100-9010-0-7110-0000-828500-302-00	\$12,442.00	(\$12,442.00)	\$0.00
0100-3385-0-5710-0000-818200-318-00	\$0.00	\$35,989.00	\$35,989.00

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Income</b>			
0100-3395-0-5001-0000-818200-318-00	\$14,601.00	\$0.39	\$14,601.39
0100-3326-1-5760-0000-818200-313-00	\$0.00	\$14,090.00	\$14,090.00
0100-3395-0-5001-0000-818200-318-01	\$73,557.00	(\$73,557.00)	\$0.00
0100-3385-0-5710-7210-818200-318-00	\$35,989.00	(\$35,989.00)	\$0.00
0100-3326-1-5050-0000-818200-313-00	\$18,000.00	(\$18,000.00)	\$0.00
0100-6500-0-5760-0000-809700-331-00	\$1,269,861.00	\$127,816.00	\$1,397,677.00
0100-0000-0-0000-0000-809700-010-00	(\$1,269,861.00)	(\$127,816.00)	(\$1,397,677.00)
0100-0000-0-0000-0000-804700-010-00	\$245,958.00	\$35,278.64	\$281,236.64
0100-0000-0-0000-0000-804500-010-00	\$0.00	\$94,380.36	\$94,380.36
0100-0000-0-0000-0000-804400-010-00	\$6,491.00	\$10,292.39	\$16,783.39
0100-0000-0-0000-0000-804300-010-00	\$43,538.00	\$17,647.22	\$61,185.22
0100-0000-0-0000-0000-804200-010-00	\$172,888.00	(\$14,948.05)	\$157,939.95
0100-0000-0-0000-0000-804100-010-00	\$2,789,857.00	\$175,565.77	\$2,965,422.77
0100-0000-0-0000-0000-802900-010-00	\$0.00	\$3,449.72	\$3,449.72
0100-0000-0-0000-0000-802100-010-00	\$24,420.00	\$8,796.50	\$33,216.50
0100-1400-0-0000-0000-801200-013-00	\$494,234.00	(\$34,495.00)	\$459,739.00
0100-0000-0-0000-0000-801100-010-00	\$5,596,308.00	\$5,434.00	\$5,601,742.00
0100-9001-0-0000-0000-899000-281-00	\$0.00	(\$2,350.00)	(\$2,350.00)
0100-6266-0-0000-0000-899000-347-00	\$0.00	(\$44,460.07)	(\$44,460.07)
0100-6500-0-0000-0000-899000-000-00	\$0.00	(\$83,033.62)	(\$83,033.62)
0100-9019-0-0000-0000-899000-217-00	(\$51,996.00)	(\$88,546.59)	(\$140,542.59)
0100-9090-0-0000-0000-899000-322-00	\$0.00	(\$704,113.98)	(\$704,113.98)
0100-6500-0-5760-0000-898030-000-00	\$4,313.00	(\$2,958.00)	\$1,355.00
0100-0330-0-0000-0000-898030-504-00	(\$4,313.00)	\$2,958.00	(\$1,355.00)
0100-0000-0-0000-0000-898000-004-00	\$0.00	\$2,442,493.98	\$2,442,493.98
0100-0000-0-0000-0000-898000-003-00	\$0.00	\$554,186.91	\$554,186.91
0100-8150-0-0000-0000-898000-013-00	\$319,244.90	\$97,847.39	\$417,092.29
0100-6500-0-5760-0000-898000-504-00	\$59,074.31	\$45,306.00	\$104,380.31
0100-6546-0-5760-0000-898000-504-00	\$32,201.90	(\$1,145.83)	\$31,056.07
0100-9013-0-0000-0000-898000-868-00	\$0.00	\$357.00	\$357.00
0100-9013-0-0000-0000-898000-822-00	\$0.00	\$233.01	\$233.01
0100-0000-0-0000-0000-898000-061-00	(\$3,000.00)	(\$590.01)	(\$3,590.01)
0100-0330-0-0000-3120-898000-504-00	(\$32,201.90)	\$1,145.83	(\$31,056.07)
0100-0330-0-5760-0000-898000-504-00	(\$59,074.31)	(\$45,306.00)	(\$104,380.31)
0100-0000-0-0000-0000-898000-010-00	(\$1,155,014.90)	(\$97,847.39)	(\$1,252,862.29)
0100-0000-0-0000-0000-898000-000-00	\$0.00	(\$2,996,680.89)	(\$2,996,680.89)
0100-6500-0-5760-0000-879200-331-00	\$9,146,009.00	\$167,178.00	\$9,313,187.00
0100-6500-0-5060-0000-879200-321-00	\$504,144.00	(\$5,632.00)	\$498,512.00
0100-6500-0-5760-2200-879200-320-00	\$490,248.00	\$5,725.00	\$495,973.00
0100-6500-0-5760-0000-879200-504-00	\$19,710.00	(\$6,109.00)	\$13,601.00
0100-6500-0-5760-3120-871070-302-00	\$0.00	\$150,162.00	\$150,162.00
0100-6500-0-5760-3113-871070-302-00	\$0.00	\$139,350.00	\$139,350.00
0100-6500-0-5760-3110-871070-302-00	\$0.00	\$97,211.00	\$97,211.00
0100-0000-0-8600-3120-871070-302-00	\$147,894.00	(\$147,894.00)	\$0.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Income</b>			
0100-0000-0-8600-3110-871070-302-00	\$106,248.00	(\$106,248.00)	\$0.00
0100-6500-0-5760-0000-871032-351-00	\$599,807.00	(\$599,807.00)	\$0.00
0100-6500-0-5730-3145-871031-331-00	\$1,609,316.00	\$885,446.00	\$2,494,762.00
0100-6500-0-5760-0000-871030-000-00	\$1,743,524.15	(\$873,868.93)	\$869,655.22
0100-6500-0-5760-0000-871010-331-00	\$2,926,991.00	\$93,908.00	\$3,020,899.00
0100-9003-0-0000-0000-869900-373-00	\$394,562.00	\$5,743.00	\$400,305.00
0100-9007-0-7110-7700-869900-409-00	\$220,407.00	\$515.00	\$220,922.00
0100-9019-0-8600-2100-869900-217-05	\$0.00	\$68,925.00	\$68,925.00
0100-9019-0-8600-2100-869900-217-02	\$45,200.00	\$9,800.00	\$55,000.00
0100-9024-0-0000-0000-869900-061-00	\$0.00	\$24,000.00	\$24,000.00
0100-9050-0-8600-2490-869900-244-00	\$15,200.00	\$300.00	\$15,500.00
0100-9019-1-8600-2100-869900-217-05	\$0.00	\$14,000.00	\$14,000.00
0100-9019-0-8600-2100-869900-217-01	\$0.00	\$12,200.00	\$12,200.00
0100-9019-0-8600-2100-869900-217-00	\$0.00	\$4,450.00	\$4,450.00
0100-9019-0-8600-2490-869900-296-00	\$0.00	\$2,500.00	\$2,500.00
0100-9050-0-8600-2140-869900-281-00	\$0.00	\$1,000.00	\$1,000.00
0100-9050-0-8600-2140-869900-281-01	\$0.00	\$500.00	\$500.00
0100-0000-0-0000-0000-869900-013-00	\$0.00	\$40.00	\$40.00
0100-9024-0-0000-0000-869700-061-00	\$0.00	\$318,531.00	\$318,531.00
0100-9050-0-8500-5000-868900-292-00	\$91,500.00	(\$17,568.08)	\$73,931.92
0100-0000-0-0000-0000-868900-009-00	\$21,000.00	\$804.00	\$21,804.00
0100-9050-0-8600-2490-867700-244-00	\$587,413.00	(\$300.00)	\$587,113.00
0100-9019-0-8600-2100-867700-217-00	\$434,534.00	(\$94,450.00)	\$340,084.00
0100-7810-0-8600-2490-867700-298-01	\$0.00	\$165,000.00	\$165,000.00
0100-9019-1-0000-0000-867700-061-00	\$0.00	\$160,000.00	\$160,000.00
0100-9050-0-8600-2490-867700-286-87	\$0.00	\$155,000.00	\$155,000.00
0100-9050-0-8600-2490-867700-286-28	\$0.00	\$130,000.00	\$130,000.00
0100-9050-0-8600-2490-867700-286-61	\$0.00	\$105,000.00	\$105,000.00
0100-9019-0-8600-2100-867700-217-05	\$150,000.00	(\$68,925.00)	\$81,075.00
0100-9050-0-8600-2490-867700-286-27	\$0.00	\$75,000.00	\$75,000.00
0100-7810-0-8600-2490-867700-298-00	\$0.00	\$50,000.00	\$50,000.00
0100-9050-0-8600-2490-867700-286-70	\$0.00	\$50,000.00	\$50,000.00
0100-9050-0-8600-2490-867700-286-64	\$0.00	\$50,000.00	\$50,000.00
0100-9050-0-8600-2490-867700-286-22	\$0.00	\$50,000.00	\$50,000.00
0100-9050-0-8600-2490-867700-286-20	\$0.00	\$50,000.00	\$50,000.00
0100-9019-0-8600-2100-867700-217-02	\$47,600.00	(\$900.00)	\$46,700.00
0100-9050-0-8600-2490-867700-244-02	\$0.00	\$37,376.62	\$37,376.62
0100-9019-0-8600-2490-867700-296-00	\$39,100.00	(\$2,500.00)	\$36,600.00
0100-9019-0-8600-2100-867700-217-01	\$14,500.00	\$20,100.00	\$34,600.00
0100-0000-0-8600-7390-867700-011-00	\$4,400.00	\$1,700.00	\$6,100.00
0100-9050-0-8600-2140-867700-281-00	\$0.00	\$2,000.00	\$2,000.00
0100-9019-0-8600-2490-867700-204-00	\$2,690.00	(\$2,690.00)	\$0.00
0100-6128-0-0000-0000-866000-331-00	\$0.00	(\$3,232.59)	(\$3,232.59)
0100-9062-0-0000-0000-862500-000-00	\$30,000.00	\$10,000.00	\$40,000.00



**ResolutionNo.**

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L I	Revised	Adjustments	Proposed
<b>Income</b>			
0100-6388-0-3800-4000-859000-876-00	\$197,842.08	\$228,806.17	\$426,648.25
0100-7435-0-0000-0000-859000-347-00	\$0.00	\$411,335.00	\$411,335.00
0100-6128-0-0000-0000-859000-331-00	\$0.00	\$364,481.32	\$364,481.32
0100-6546-0-5001-0000-859000-331-00	\$0.00	\$349,390.00	\$349,390.00
0100-7366-0-8500-5000-859000-280-00	\$313,841.19	\$26,578.13	\$340,419.32
0100-6388-0-3800-4000-859000-870-00	\$151,072.53	\$151,120.00	\$302,192.53
0100-6331-0-3100-2100-859000-200-00	\$0.00	\$200,000.00	\$200,000.00
0100-6388-0-3800-4000-859000-873-00	\$138,777.73	\$52,295.89	\$191,073.62
0100-7824-0-0000-0000-859000-881-00	\$0.00	\$164,409.00	\$164,409.00
0100-6762-0-0000-0000-859000-347-00	\$0.00	\$156,415.00	\$156,415.00
0100-7415-0-0000-0000-859000-000-00	\$138,869.00	\$12,811.21	\$151,680.21
0100-6266-0-5760-0000-859000-347-00	\$0.00	\$150,109.00	\$150,109.00
0100-6520-0-5760-0000-859000-900-00	\$147,248.00	(\$3,929.00)	\$143,319.00
0100-6546-0-5001-0000-859000-318-00	\$0.00	\$139,790.00	\$139,790.00
0100-6388-0-3800-4000-859000-877-00	\$100,301.00	\$26,907.31	\$127,208.31
0100-6388-0-3800-4000-859000-869-00	\$54,788.00	\$72,047.29	\$126,835.29
0100-7422-0-0000-0000-859000-347-00	\$91,729.20	\$16,086.23	\$107,815.43
0100-6388-0-3800-4000-859000-872-00	\$24,757.65	\$75,677.86	\$100,435.51
0100-7368-0-8500-5000-859000-280-00	\$96,083.52	\$190.24	\$96,273.76
0100-6388-0-3800-4000-859000-878-00	\$44,747.27	\$43,967.99	\$88,715.26
0100-6388-0-3800-4000-859000-871-00	\$63,428.18	\$17,093.68	\$80,521.86
0100-6057-0-0000-0000-859000-200-00	\$0.00	\$78,750.00	\$78,750.00
0100-7435-0-0000-0000-859000-504-00	\$0.00	\$62,603.00	\$62,603.00
0100-6010-3-8600-2490-859000-286-70	\$0.00	\$51,610.45	\$51,610.45
0100-6010-3-8600-2490-859000-286-20	\$0.00	\$43,453.68	\$43,453.68
0100-6387-0-0000-0000-859000-864-00	\$0.00	\$39,060.00	\$39,060.00
0100-6010-3-8600-2490-859000-286-64	\$0.00	\$32,908.29	\$32,908.29
0100-6388-0-3800-4000-859000-880-00	\$0.00	\$27,988.00	\$27,988.00
0100-6520-0-5760-0000-859000-901-00	\$13,852.00	\$3,929.00	\$17,781.00
0100-7422-0-0000-0000-859000-504-00	\$35,189.78	(\$17,629.91)	\$17,559.87
0100-6762-0-0000-0000-859000-504-00	\$0.00	\$17,291.00	\$17,291.00
0100-6010-3-8600-2490-859000-286-22	\$0.00	\$15,333.64	\$15,333.64
0100-6010-3-8600-2490-859000-286-29	\$0.00	\$13,243.61	\$13,243.61
0100-6010-3-8600-2490-859000-286-27	\$0.00	\$12,165.29	\$12,165.29
<b>***Income Total</b>	<b>\$30,806,778.32</b>	<b>\$5,169,161.47</b>	<b>\$35,975,939.79</b>

**Expenses**

0100-9050-0-8600-7200-571000-286-20	\$0.00	\$119.00	\$119.00
0100-6388-0-3800-8200-571000-880-00	\$0.00	\$40.00	\$40.00
0100-6500-0-5760-2200-571000-321-03	\$119,613.77	(\$119,613.77)	\$0.00
0100-6500-0-5760-3120-571000-331-03	\$4,218.43	(\$4,218.43)	\$0.00
0100-6500-0-5760-8200-571000-351-00	\$2,678.00	(\$2,678.00)	\$0.00
0100-9010-0-5760-8200-571000-302-00	\$1.21	(\$1.21)	\$0.00
0100-3385-0-5710-3141-571000-318-03	(\$3,369.00)	\$3,369.00	\$0.00

**ResolutionNo.**

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-9010-0-5760-3120-571000-302-03	(\$4,218.43)	\$4,218.43	\$0.00
0100-3010-0-5760-1110-571000-347-03	(\$31,376.90)	\$31,376.90	\$0.00
0100-6500-0-5760-2200-571000-331-03	(\$119,613.77)	\$119,613.77	\$0.00
0100-9007-0-7110-7700-571000-405-00	(\$480.00)	\$360.00	(\$120.00)
0100-3385-0-5710-3141-571000-331-03	\$0.00	(\$5,653.00)	(\$5,653.00)
0100-3315-0-5730-1110-571000-331-03	(\$13,429.61)	(\$1,012.00)	(\$14,441.61)
0100-9019-0-8600-2490-571000-211-00	(\$25,513.30)	(\$188.30)	(\$25,701.60)
0100-6510-0-5710-1110-571000-318-03	(\$26,787.00)	(\$22,699.32)	(\$49,486.32)
0100-7422-0-1110-3151-571000-347-00	\$0.00	(\$58,175.02)	(\$58,175.02)
0100-6500-0-5760-3120-571000-351-03	\$0.00	(\$95,685.36)	(\$95,685.36)
0100-6500-0-5060-2200-571000-331-03	\$0.00	(\$106,418.45)	(\$106,418.45)
0100-0000-0-0000-7200-571000-009-00	(\$132,274.24)	(\$3,440.00)	(\$135,714.24)
0100-6500-0-5760-3151-571000-331-03	\$0.00	(\$220,430.08)	(\$220,430.08)
0100-3310-0-5760-1110-571000-331-03	(\$220,695.33)	(\$5,141.52)	(\$225,836.85)
0100-0000-0-0000-8200-571000-009-00	(\$734,857.89)	(\$632.79)	(\$735,490.68)
0100-6500-0-5730-1110-560005-331-00	\$0.00	\$4,000.00	\$4,000.00
0100-0000-0-0000-7300-560005-012-00	\$2,000.00	\$1,000.00	\$3,000.00
0100-9050-0-8500-5000-560005-292-00	\$300.00	\$1,000.00	\$1,300.00
0100-6388-0-3800-4000-560005-877-00	\$0.00	\$1,000.00	\$1,000.00
0100-5630-0-8600-2140-560005-281-00	\$500.00	\$428.00	\$928.00
0100-9019-0-8600-2130-560005-290-00	\$0.00	\$800.00	\$800.00
0100-9050-0-8600-2490-560005-286-87	\$0.00	\$500.00	\$500.00
0100-9050-0-8600-2490-560005-286-28	\$0.00	\$500.00	\$500.00
0100-9050-0-8600-2490-560005-286-70	\$0.00	\$500.00	\$500.00
0100-9050-0-8600-2490-560005-286-64	\$0.00	\$500.00	\$500.00
0100-9050-0-8600-2490-560005-286-61	\$0.00	\$500.00	\$500.00
0100-9050-0-8600-2490-560005-286-27	\$0.00	\$500.00	\$500.00
0100-9050-0-8600-2490-560005-286-22	\$0.00	\$500.00	\$500.00
0100-9050-0-8600-2490-560005-286-20	\$0.00	\$500.00	\$500.00
0100-0000-0-0000-7700-560005-401-00	\$100.00	\$300.00	\$400.00
0100-9019-0-8600-2100-560005-217-05	\$0.00	\$320.00	\$320.00
0100-0000-0-8600-7600-560005-080-00	\$0.00	\$315.00	\$315.00
0100-6520-0-5760-1110-560005-900-00	\$0.00	\$225.00	\$225.00
0100-0000-0-0000-7380-560005-013-00	\$1,500.00	(\$1,500.00)	\$0.00
0100-8150-0-0000-8110-560000-013-11	\$30,000.00	\$10,000.00	\$40,000.00
0100-0000-0-0000-7200-560000-018-00	\$20,000.00	\$10,000.00	\$30,000.00
0100-0000-0-0000-7200-560000-012-00	\$5,500.00	\$550.00	\$6,050.00
0100-0000-0-0000-7150-560000-070-00	\$3,745.00	(\$1,595.00)	\$2,150.00
0100-0000-0-8600-3900-560000-300-00	\$0.00	\$1,004.71	\$1,004.71
0100-6520-0-5760-1110-560000-900-00	\$886.00	(\$250.00)	\$636.00
0100-9013-0-6000-2700-560000-822-00	\$0.00	\$615.00	\$615.00
0100-0000-0-0000-8200-550070-013-11	\$5,300.00	\$255.00	\$5,555.00
0100-0000-0-0000-8200-550000-013-11	\$24,000.00	\$16,000.00	\$40,000.00
0100-0000-0-0000-8200-550000-013-29	\$5,000.00	\$2,200.00	\$7,200.00

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-0000-0-0000-7400-530000-100-00	\$4,100.00	\$900.00	\$5,000.00
0100-6500-0-5001-2200-530000-318-00	\$1,456.00	\$1,077.15	\$2,533.15
0100-0000-0-0000-7700-530000-401-00	\$1,950.00	\$250.00	\$2,200.00
0100-6500-0-5060-2200-530000-321-00	\$1,344.42	\$503.24	\$1,847.66
0100-0000-0-0000-7200-530000-009-00	\$696.00	\$804.00	\$1,500.00
0100-6500-0-5760-2700-530000-331-00	\$1,100.00	\$6.67	\$1,106.67
0100-6500-0-5760-2100-530000-331-00	\$1,100.00	\$6.67	\$1,106.67
0100-7366-0-8500-5000-530000-280-00	\$0.00	\$675.42	\$675.42
0100-0000-0-5001-2700-530000-302-00	\$612.00	\$38.00	\$650.00
0100-0000-0-5001-2100-530000-302-00	\$612.00	\$38.00	\$650.00
0100-6331-0-3100-2100-530000-200-00	\$0.00	\$637.00	\$637.00
0100-9050-0-8600-2490-530000-286-87	\$0.00	\$448.39	\$448.39
0100-9050-0-8600-2490-530000-286-28	\$0.00	\$448.39	\$448.39
0100-0000-0-8600-2110-530000-003-00	\$300.00	\$133.00	\$433.00
0100-6500-0-5760-3151-530000-318-00	\$200.00	(\$0.11)	\$199.89
0100-3310-0-5730-3120-530000-331-00	\$55.00	\$4.40	\$59.40
0100-6331-0-8600-2100-520025-200-00	\$0.00	\$8,000.00	\$8,000.00
0100-3310-0-5760-3151-520020-318-00	\$9,000.00	(\$1,800.00)	\$7,200.00
0100-6500-0-5760-3151-520020-318-00	\$8,500.00	(\$1,700.00)	\$6,800.00
0100-6537-0-5760-1110-520020-347-00	\$0.00	\$5,000.00	\$5,000.00
0100-6387-0-6000-1000-520020-864-00	\$0.00	\$4,727.00	\$4,727.00
0100-6546-0-5760-3113-520020-351-00	\$0.00	\$4,375.00	\$4,375.00
0100-7422-0-1110-3151-520020-347-00	\$10,176.73	(\$6,176.73)	\$4,000.00
0100-3310-0-5730-3151-520020-318-00	\$0.00	\$1,800.00	\$1,800.00
0100-6500-0-5730-3151-520020-318-00	\$0.00	\$1,700.00	\$1,700.00
0100-7366-0-8500-5000-520020-280-31	\$987.00	\$500.00	\$1,487.00
0100-6510-0-5710-1110-520020-318-00	\$575.00	\$690.00	\$1,265.00
0100-6388-0-3800-4000-520020-877-00	\$291.27	\$708.73	\$1,000.00
0100-6500-0-5760-3113-520020-302-00	\$0.00	\$1,000.00	\$1,000.00
0100-6500-0-5760-3142-520020-331-00	\$0.00	\$1,000.00	\$1,000.00
0100-0000-0-8600-2110-520020-003-00	\$5,000.00	(\$4,100.00)	\$900.00
0100-6546-0-5760-3120-520020-351-00	\$0.00	\$625.00	\$625.00
0100-6500-0-5730-3145-520020-331-00	\$575.00	\$10.00	\$585.00
0100-9019-0-8600-2100-520020-217-05	\$0.00	\$500.00	\$500.00
0100-3305-0-5760-3143-520020-347-00	\$0.00	\$350.92	\$350.92
0100-3010-0-5760-1110-520020-347-11	\$0.00	\$313.72	\$313.72
0100-6388-0-3800-4000-520020-864-00	\$0.00	\$300.00	\$300.00
0100-6388-0-3800-4000-520020-866-00	\$0.00	\$300.00	\$300.00
0100-6500-0-5760-3141-520020-331-00	\$0.00	\$300.00	\$300.00
0100-6500-0-5760-3113-520020-381-00	\$40.00	\$235.00	\$275.00
0100-6500-0-5760-3110-520020-302-00	\$0.00	\$200.00	\$200.00
0100-9090-0-5710-3151-520020-318-00	\$0.00	\$200.00	\$200.00
0100-6510-0-5710-1130-520020-318-00	\$250.00	(\$100.00)	\$150.00
0100-9050-0-8600-2490-520020-286-70	\$0.00	\$150.00	\$150.00

**ResolutionNo.**

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-9050-0-8600-2490-520020-286-64	\$0.00	\$150.00	\$150.00
0100-9050-0-8600-2490-520020-286-28	\$0.00	\$150.00	\$150.00
0100-9050-0-8600-2490-520020-286-27	\$0.00	\$150.00	\$150.00
0100-9050-0-8600-2490-520020-286-22	\$0.00	\$150.00	\$150.00
0100-9050-0-8600-2490-520020-286-20	\$0.00	\$141.84	\$141.84
0100-9050-0-8600-2490-520020-286-87	\$0.00	\$134.64	\$134.64
0100-6680-0-8600-2700-520020-228-00	\$100.00	\$20.00	\$120.00
0100-6500-0-5760-3120-520020-302-00	\$0.00	\$115.00	\$115.00
0100-9050-0-8600-2490-520020-286-61	\$0.00	\$100.00	\$100.00
0100-6010-0-8600-2490-340100-286-22	\$201.00	\$7.00	\$208.00
0100-6010-0-8600-2490-340100-286-70	\$201.00	\$6.00	\$207.00
0100-6010-0-8600-2490-340100-286-64	\$201.00	\$6.00	\$207.00
0100-6500-0-5760-3120-340100-351-00	\$21,725.00	(\$21,725.00)	\$0.00
0100-6500-0-5710-3120-340100-318-00	\$1,411.00	(\$1,411.00)	\$0.00
0100-9010-0-5760-3120-340100-302-00	\$987.00	(\$987.00)	\$0.00
0100-6500-0-5760-3145-330200-331-00	\$36,573.00	\$1,432.00	\$38,005.00
0100-0000-0-0000-7300-330200-012-00	\$9,990.00	\$807.00	\$10,797.00
0100-6500-0-5760-3145-330200-381-00	\$6,357.00	\$1,658.00	\$8,015.00
0100-9007-0-7110-7700-330200-406-00	\$7,342.00	\$590.00	\$7,932.00
0100-6500-0-5760-3143-330200-318-00	\$5,941.00	(\$187.00)	\$5,754.00
0100-6500-0-5730-3145-330200-331-00	\$4,698.00	\$1,041.00	\$5,739.00
0100-0000-0-8600-7390-330200-011-00	\$5,634.00	\$70.00	\$5,704.00
0100-3310-0-5760-3151-330200-318-00	\$7,300.00	(\$1,674.00)	\$5,626.00
0100-9007-0-8600-7700-330200-400-00	\$5,367.00	\$148.00	\$5,515.00
0100-0000-0-0000-7700-330200-401-00	\$5,297.00	\$61.00	\$5,358.00
0100-1400-0-0000-8200-330200-013-00	\$5,088.00	\$111.00	\$5,199.00
0100-0000-0-0000-8200-330200-013-00	\$5,088.00	\$111.00	\$5,199.00
0100-6500-0-5760-3113-330200-381-00	\$3,782.00	\$1,307.00	\$5,089.00
0100-6500-0-5760-3151-330200-318-00	\$12,158.00	(\$7,645.00)	\$4,513.00
0100-6520-0-5760-1110-330200-900-00	\$4,215.00	\$141.00	\$4,356.00
0100-6500-0-5760-3142-330200-331-00	\$3,224.00	\$451.00	\$3,675.00
0100-6500-0-5760-3144-330200-318-00	\$3,339.00	\$39.00	\$3,378.00
0100-0000-0-0000-7300-330200-001-00	\$2,793.00	\$267.00	\$3,060.00
0100-0000-0-0000-7400-330200-100-00	\$3,469.00	(\$466.00)	\$3,003.00
0100-9007-0-7110-7700-330200-405-00	\$2,902.00	\$82.00	\$2,984.00
0100-3310-0-5760-2700-330200-331-00	\$2,619.00	\$113.00	\$2,732.00
0100-6537-0-5760-3113-330200-347-00	\$225.00	\$2,472.00	\$2,697.00
0100-6500-0-5760-3113-330200-331-00	\$3,170.00	(\$493.00)	\$2,677.00
0100-6500-0-5760-1130-330200-320-00	\$2,118.00	\$73.00	\$2,191.00
0100-6010-0-8600-2490-330200-286-20	\$1,966.00	(\$149.00)	\$1,817.00
0100-9050-0-8600-2490-330200-286-87	\$0.00	\$1,696.00	\$1,696.00
0100-7366-0-8500-5000-330200-280-00	\$1,648.00	(\$113.00)	\$1,535.00
0100-0000-0-8600-7430-330200-101-00	\$1,492.00	\$20.00	\$1,512.00
0100-7422-0-1110-3151-330200-347-00	\$690.00	\$808.00	\$1,498.00

**ResolutionNo.**

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-5826-0-5760-3113-330200-347-00	\$0.00	\$1,498.00	\$1,498.00
0100-9050-0-8600-2490-330200-286-28	\$0.00	\$1,497.00	\$1,497.00
0100-6010-0-8600-2490-330200-286-22	\$1,726.00	(\$261.00)	\$1,465.00
0100-6010-0-8600-2490-330200-286-29	\$2,249.00	(\$912.00)	\$1,337.00
0100-8150-0-0000-8110-330200-013-00	\$1,268.00	\$15.00	\$1,283.00
0100-6500-0-5760-3113-330200-302-00	\$0.00	\$1,277.00	\$1,277.00
0100-6010-0-8600-2490-330200-286-70	\$935.00	\$280.00	\$1,215.00
0100-3410-0-4900-3110-330200-910-09	\$1,194.00	(\$10.00)	\$1,184.00
0100-6546-0-5760-3110-330200-351-00	\$0.00	\$1,161.00	\$1,161.00
0100-6500-0-5060-2200-330200-318-00	\$988.00	\$15.00	\$1,003.00
0100-9050-0-8600-2490-330200-286-70	\$0.00	\$987.00	\$987.00
0100-9050-0-8600-2490-330200-286-64	\$0.00	\$987.00	\$987.00
0100-6500-0-5760-3110-330200-302-00	\$0.00	\$975.00	\$975.00
0100-0000-0-0000-7150-330200-061-00	\$930.00	\$19.00	\$949.00
0100-6500-0-5060-2200-330200-321-00	\$929.00	\$10.00	\$939.00
0100-6500-0-5760-1193-330200-318-00	\$863.00	\$72.00	\$935.00
0100-9050-0-8600-2490-330200-286-22	\$0.00	\$896.00	\$896.00
0100-5826-0-8600-7500-330200-000-00	\$0.00	\$841.00	\$841.00
0100-0000-0-0000-7110-330200-060-00	\$838.00	\$2.00	\$840.00
0100-0000-0-8600-3130-330200-103-00	\$808.00	\$13.00	\$821.00
0100-5633-0-8600-2140-330200-281-00	\$0.00	\$818.00	\$818.00
0100-6010-3-8600-2490-330200-286-20	\$0.00	\$816.00	\$816.00
0100-6128-0-0000-8500-617000-331-00	\$0.00	\$213,536.87	\$213,536.87
0100-9001-0-0000-8500-617000-314-00	\$0.00	\$164,203.87	\$164,203.87
0100-0303-0-0000-8500-617000-013-03	\$0.00	\$58,000.00	\$58,000.00
0100-9062-0-0000-8500-617000-000-00	\$0.00	\$40,000.00	\$40,000.00
0100-6388-0-3800-4000-590030-877-00	\$0.00	\$50.00	\$50.00
0100-9019-0-8600-2100-590030-217-05	\$0.00	\$25.00	\$25.00
0100-0000-0-0000-8200-590010-013-00	\$10,413.00	\$43,244.00	\$53,657.00
0100-0000-0-0000-7700-590010-401-00	\$0.00	\$1,600.00	\$1,600.00
0100-1400-0-0000-8200-590010-013-00	\$44,587.00	(\$43,244.00)	\$1,343.00
0100-0000-0-8600-2110-590000-003-00	\$0.00	\$456.00	\$456.00
0100-0000-0-0000-7150-580040-061-00	\$7,800.00	\$120.00	\$7,920.00
0100-0000-0-0000-7300-580040-001-00	\$100.00	\$900.00	\$1,000.00
0100-6331-0-8600-2100-580040-200-00	\$0.00	\$1,000.00	\$1,000.00
0100-6500-0-5760-1110-580040-331-00	\$320.00	\$80.00	\$400.00
0100-3410-0-4900-3110-580030-910-09	\$50.00	\$25.00	\$75.00
0100-6520-0-5760-1110-580030-901-00	\$10.00	\$40.00	\$50.00
0100-6520-0-5760-1110-580030-900-00	\$10.00	\$40.00	\$50.00
0100-6520-0-5760-1110-580030-902-00	\$10.00	\$15.00	\$25.00
0100-6500-0-5760-3144-580024-318-00	\$0.00	\$225.50	\$225.50
0100-9090-0-5710-3144-580024-318-00	\$0.00	\$50.00	\$50.00
0100-6500-0-5001-2700-580010-314-01	\$0.00	\$2,000.00	\$2,000.00
0100-6500-0-5060-2200-580010-321-00	\$0.00	\$689.75	\$689.75

**ResolutionNo.**

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-0000-0-0000-7150-580004-061-00	\$8,000.00	\$1,000.00	\$9,000.00
0100-6536-0-5760-1110-580000-347-00	\$124,862.00	\$159,890.44	\$284,752.44
0100-6537-0-5760-1110-580000-347-00	\$305,763.88	(\$177,988.26)	\$127,775.62
0100-9007-0-7110-8500-580000-406-00	\$0.00	\$107,000.00	\$107,000.00
0100-6762-0-5760-1110-580000-347-00	\$0.00	\$84,677.58	\$84,677.58
0100-3219-0-5760-1110-580000-347-00	\$0.00	\$79,080.00	\$79,080.00
0100-9003-0-5760-1180-580000-373-00	\$53,080.00	\$21,920.00	\$75,000.00
0100-8150-0-0000-8110-580000-013-11	\$5,000.00	\$62,000.00	\$67,000.00
0100-0000-0-8600-2120-580000-004-00	\$2,500.00	\$60,061.00	\$62,561.00
0100-0020-0-0000-7700-580000-005-00	\$2,000.00	\$54,000.00	\$56,000.00
0100-6388-0-3800-4000-580000-877-00	\$1,357.73	\$50,427.66	\$51,785.39
0100-7366-0-8500-5000-580000-280-34	\$26,064.00	\$25,262.37	\$51,326.37
0100-3212-0-0000-7700-580000-006-00	\$23,490.00	\$12,494.00	\$35,984.00
0100-3212-0-5760-1110-580000-347-00	\$36,828.22	(\$4,913.22)	\$31,915.00
0100-6010-0-8600-2490-580000-286-70	\$8,084.00	\$20,000.00	\$28,084.00
0100-0303-0-0000-8500-580000-013-03	\$0.00	\$27,900.00	\$27,900.00
0100-0303-0-0000-8500-580000-013-29	\$0.00	\$27,000.00	\$27,000.00
0100-6500-0-5760-2700-580000-331-00	\$25,415.00	\$885.00	\$26,300.00
0100-3515-0-3600-1000-580000-504-01	\$0.00	\$25,800.00	\$25,800.00
0100-3310-0-5760-3151-580000-318-00	\$17,120.00	\$7,980.00	\$25,100.00
0100-6537-0-5760-3113-580000-347-02	\$0.00	\$25,000.00	\$25,000.00
0100-9024-0-0000-7150-580000-061-00	\$0.00	\$24,000.00	\$24,000.00
0100-9007-0-8600-7700-580000-408-00	\$20,000.00	\$400.00	\$20,400.00
0100-3217-0-5760-1110-580000-347-00	\$0.00	\$19,963.00	\$19,963.00
0100-7366-0-8500-5000-580000-280-32	\$18,870.00	(\$500.00)	\$18,370.00
0100-9019-1-8600-3110-580000-061-00	\$0.00	\$17,171.00	\$17,171.00
0100-6387-0-6000-1000-580000-864-00	\$0.00	\$16,853.00	\$16,853.00
0100-6010-0-8600-2490-580000-286-20	\$4,584.00	\$11,846.50	\$16,430.50
0100-6128-0-0000-8500-580000-331-00	\$0.00	\$15,293.81	\$15,293.81
0100-6388-0-3800-4000-580000-880-00	\$0.00	\$15,000.00	\$15,000.00
0100-5633-0-8600-2140-580000-281-00	\$0.00	\$15,000.00	\$15,000.00
0100-6266-0-5760-1130-580000-347-00	\$0.00	\$14,900.00	\$14,900.00
0100-6537-0-5760-1130-580000-347-00	\$0.00	\$14,589.60	\$14,589.60
0100-0332-0-3600-1000-580000-504-14	\$9,745.00	\$3,000.00	\$12,745.00
0100-0000-0-0000-7150-580000-061-00	\$11,000.00	\$1,080.00	\$12,080.00
0100-9021-0-5060-2200-520020-376-00	\$0.00	\$100.00	\$100.00
0100-6057-0-8600-2100-330200-200-00	\$0.00	\$815.00	\$815.00
0100-3213-0-5760-3145-330200-347-00	\$754.00	\$25.00	\$779.00
0100-3310-0-5760-1132-330200-318-00	\$692.00	\$82.00	\$774.00
0100-9019-0-8600-2100-330200-217-00	\$742.00	\$13.00	\$755.00
0100-6500-0-5760-1190-330200-369-00	\$621.00	\$120.00	\$741.00
0100-3305-0-5760-3143-330200-347-00	\$885.00	(\$155.00)	\$730.00
0100-0000-0-8600-7490-330200-102-00	\$689.00	\$8.00	\$697.00
0100-6010-3-8600-2490-330200-286-70	\$0.00	\$682.00	\$682.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6546-0-5760-3113-330200-351-00	\$0.00	\$682.00	\$682.00
0100-9090-0-5710-1110-330200-318-00	\$44.00	\$629.00	\$673.00
0100-3310-0-5001-2495-330200-318-00	\$630.00	(\$15.00)	\$615.00
0100-0000-0-8600-2110-330200-200-00	\$1,055.00	(\$451.00)	\$604.00
0100-6010-0-8600-2490-330200-286-64	\$829.00	(\$253.00)	\$576.00
0100-9050-0-8600-2490-330200-286-61	\$0.00	\$562.00	\$562.00
0100-6500-0-5760-3700-330200-331-00	\$889.00	(\$356.00)	\$533.00
0100-3310-0-5730-1110-330200-331-00	\$886.00	(\$407.00)	\$479.00
0100-9050-0-8600-2490-330200-286-27	\$0.00	\$434.00	\$434.00
0100-0000-0-8600-7200-330200-002-00	\$398.00	\$4.00	\$402.00
0100-9090-0-5710-3144-330200-318-00	\$368.00	\$27.00	\$395.00
0100-3410-0-4900-3110-330200-910-10	\$395.00	(\$5.00)	\$390.00
0100-3310-0-5760-1130-330200-318-00	\$403.00	(\$17.00)	\$386.00
0100-5630-0-8600-2140-330200-281-00	\$477.00	(\$104.00)	\$373.00
0100-9050-0-8500-5000-330200-292-00	\$378.00	(\$17.00)	\$361.00
0100-0000-0-8600-2120-330200-004-00	\$548.00	(\$188.00)	\$360.00
0100-0000-0-8600-2110-330200-003-00	\$447.00	(\$89.00)	\$358.00
0100-9050-0-8600-2490-330200-244-00	\$296.00	\$51.00	\$347.00
0100-9019-0-8600-2100-330200-217-05	\$74.00	\$273.00	\$347.00
0100-9019-0-8600-2490-330200-290-00	\$418.00	(\$72.00)	\$346.00
0100-3310-0-5760-3151-330200-319-00	\$449.00	(\$152.00)	\$297.00
0100-6500-0-5760-2700-330200-369-00	\$287.00	\$5.00	\$292.00
0100-6520-0-5760-1110-330200-902-00	\$341.00	(\$55.00)	\$286.00
0100-6010-3-8600-2490-330200-286-64	\$0.00	\$279.00	\$279.00
0100-6010-0-8600-2490-330200-286-27	\$316.00	(\$41.00)	\$275.00
0100-5826-0-5730-3142-330200-347-00	\$0.00	\$265.00	\$265.00
0100-6537-0-5760-3110-330200-347-00	\$0.00	\$244.00	\$244.00
0100-6010-3-8600-2490-330200-286-22	\$0.00	\$238.16	\$238.16
0100-9007-0-8600-7700-330200-408-00	\$215.00	\$5.00	\$220.00
0100-9050-0-8600-2490-330200-286-20	\$0.00	\$214.00	\$214.00
0100-6500-0-5760-3113-330200-318-00	\$0.00	\$208.00	\$208.00
0100-9007-0-8600-2420-330200-406-00	\$197.00	\$6.00	\$203.00
0100-6500-0-5760-3145-330200-381-01	\$138.00	\$51.00	\$189.00
0100-7422-0-3600-1000-330200-504-00	\$340.00	(\$165.57)	\$174.43
0100-0332-0-3600-2700-330200-504-00	\$180.00	(\$9.00)	\$171.00
0100-0330-0-3600-2700-330200-504-00	\$180.00	(\$9.00)	\$171.00
0100-6388-0-3800-4000-330200-877-00	\$322.00	(\$176.00)	\$146.00
0100-7824-0-3800-4000-330200-881-00	\$0.00	\$146.00	\$146.00
0100-6010-3-8600-2490-330200-286-29	\$0.00	\$136.56	\$136.56
0100-0000-0-8600-7600-330200-080-00	\$171.00	(\$35.00)	\$136.00
0100-6520-0-5760-1110-330200-901-00	\$106.00	\$22.00	\$128.00
0100-3219-0-5730-3145-330200-347-00	\$0.00	\$112.00	\$112.00
0100-0000-0-0000-7500-330200-002-00	\$107.00	\$2.00	\$109.00
0100-6500-0-5760-3142-330200-332-00	\$29.00	\$80.00	\$109.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6500-0-5760-3113-330200-381-01	\$0.00	\$108.00	\$108.00
0100-5632-0-8600-2140-330200-281-00	\$105.00	\$1.00	\$106.00
0100-9019-0-8600-2490-330200-296-00	\$90.00	\$1.00	\$91.00
0100-9019-0-8600-2100-330200-217-02	\$82.00	\$1.00	\$83.00
0100-7422-0-1110-3151-320200-347-00	\$12,081.00	\$13,454.00	\$25,535.00
0100-6500-0-5760-3113-320200-302-00	\$0.00	\$21,690.00	\$21,690.00
0100-3410-0-4900-3110-320200-910-09	\$20,886.00	(\$626.00)	\$20,260.00
0100-6546-0-5760-3110-320200-351-00	\$0.00	\$20,066.00	\$20,066.00
0100-6010-0-8600-2490-320200-286-29	\$17,820.00	\$1,785.00	\$19,605.00
0100-6500-0-5760-3110-320200-302-00	\$0.00	\$16,854.00	\$16,854.00
0100-0000-0-0000-7150-320200-061-00	\$16,266.00	\$114.00	\$16,380.00
0100-6500-0-5060-2200-320200-321-00	\$16,255.00	\$2.00	\$16,257.00
0100-6500-0-5760-1193-320200-318-00	\$15,105.00	(\$2.00)	\$15,103.00
0100-5826-0-8600-7500-320200-000-00	\$0.00	\$14,452.00	\$14,452.00
0100-0000-0-8600-3130-320200-103-00	\$14,132.00	(\$2.00)	\$14,130.00
0100-6057-0-8600-2100-320200-200-00	\$0.00	\$13,999.00	\$13,999.00
0100-5633-0-8600-2140-320200-281-00	\$0.00	\$13,975.00	\$13,975.00
0100-3213-0-5760-3145-320200-347-00	\$13,192.00	\$184.00	\$13,376.00
0100-6500-0-5760-1190-320200-369-00	\$10,863.00	\$1,825.00	\$12,688.00
0100-3305-0-5760-3143-320200-347-00	\$15,484.00	(\$2,968.00)	\$12,516.00
0100-9050-0-8600-2490-320200-286-87	\$0.00	\$12,378.00	\$12,378.00
0100-3310-0-5760-1132-320200-318-00	\$12,076.00	(\$1.00)	\$12,075.00
0100-0000-0-8600-7490-320200-102-00	\$12,050.00	\$1.00	\$12,051.00
0100-9090-0-5710-1110-320200-318-00	\$761.00	\$11,022.00	\$11,783.00
0100-6520-0-5760-1110-320200-900-00	\$13,108.00	(\$1,334.00)	\$11,774.00
0100-6546-0-5760-3113-320200-351-00	\$0.00	\$11,768.00	\$11,768.00
0100-0000-0-8600-2110-320200-200-00	\$18,463.00	(\$8,106.00)	\$10,357.00
0100-3310-0-5001-2495-320200-318-00	\$9,832.00	\$4.00	\$9,836.00
0100-6010-0-8600-2490-320200-286-22	\$12,810.00	(\$3,220.00)	\$9,590.00
0100-9050-0-8600-2490-320200-286-61	\$0.00	\$8,824.00	\$8,824.00
0100-6010-0-8600-2490-320200-286-64	\$13,762.00	(\$4,941.00)	\$8,821.00
0100-3310-0-5730-1110-320200-331-00	\$14,804.00	(\$6,821.00)	\$7,983.00
0100-0000-0-8600-7200-320200-002-00	\$0.00	\$6,968.00	\$6,968.00
0100-9090-0-5710-3144-320200-318-00	\$6,443.00	\$402.00	\$6,845.00
0100-9050-0-8600-2490-320200-286-27	\$0.00	\$6,794.00	\$6,794.00
0100-3410-0-4900-3110-320200-910-10	\$7,116.00	(\$434.00)	\$6,682.00
0100-3310-0-5760-1130-320200-318-00	\$6,496.00	(\$1.00)	\$6,495.00
0100-5630-0-8600-2140-320200-281-00	\$8,338.00	(\$1,922.00)	\$6,416.00
0100-0000-0-8600-2110-320200-003-00	\$7,813.00	(\$1,617.00)	\$6,196.00
0100-0000-0-8600-2120-320200-004-00	\$9,596.00	(\$3,416.00)	\$6,180.00
0100-9050-0-8500-5000-320200-292-00	\$6,619.00	(\$458.00)	\$6,161.00
0100-6010-0-8600-2490-320200-286-20	\$13,704.00	(\$7,598.00)	\$6,106.00
0100-9050-0-8600-2490-320200-244-00	\$5,184.00	\$755.00	\$5,939.00
0100-9019-0-8600-2100-320200-217-05	\$1,296.00	\$4,643.00	\$5,939.00



ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-9019-0-8600-2490-320200-290-00	\$7,314.00	(\$1,518.00)	\$5,796.00
0100-6010-0-8600-2490-320200-286-70	\$15,664.00	(\$10,177.00)	\$5,487.00
0100-6010-3-8600-2490-320200-286-70	\$0.00	\$5,093.00	\$5,093.00
0100-6010-3-8600-2490-320200-286-64	\$0.00	\$4,888.00	\$4,888.00
0100-6500-0-5760-3700-320200-331-00	\$0.00	\$4,883.00	\$4,883.00
0100-5826-0-5730-3142-320200-347-00	\$0.00	\$4,640.00	\$4,640.00
0100-9050-0-8600-2490-320200-286-28	\$0.00	\$4,330.00	\$4,330.00
0100-6537-0-5760-3110-320200-347-00	\$0.00	\$4,214.00	\$4,214.00
0100-6010-0-8600-2490-320200-286-27	\$5,028.00	(\$985.00)	\$4,043.00
0100-9007-0-8600-7700-320200-408-00	\$3,845.00	\$55.00	\$3,900.00
0100-6010-3-8600-2490-320200-286-20	\$0.00	\$3,630.00	\$3,630.00
0100-9007-0-8600-2420-320200-406-00	\$3,540.00	\$52.00	\$3,592.00
0100-6500-0-5760-3113-320200-318-00	\$0.00	\$3,537.00	\$3,537.00
0100-7824-0-3800-4000-320200-881-00	\$0.00	\$3,507.00	\$3,507.00
0100-9050-0-8600-2490-320200-286-20	\$0.00	\$3,341.00	\$3,341.00
0100-7422-0-3600-1000-320200-504-00	\$6,124.00	(\$3,070.25)	\$3,053.75
0100-6500-0-5760-3145-320200-381-01	\$2,410.00	\$563.00	\$2,973.00
0100-6520-0-5760-1110-520020-900-00	\$0.00	\$100.00	\$100.00
0100-3410-0-4900-3110-520020-910-09	\$0.00	\$100.00	\$100.00
0100-6537-0-5760-3110-520020-347-00	\$0.00	\$75.00	\$75.00
0100-6546-0-5760-3120-520020-504-00	\$5.00	\$46.46	\$51.46
0100-6546-0-5760-3110-520020-351-00	\$0.00	\$50.00	\$50.00
0100-6520-0-5760-1110-520020-902-00	\$0.00	\$50.00	\$50.00
0100-6520-0-5760-1110-520020-901-00	\$0.00	\$50.00	\$50.00
0100-6500-0-5760-1190-520020-369-00	\$0.00	\$30.00	\$30.00
0100-3410-0-4900-3110-520020-910-10	\$0.00	\$25.00	\$25.00
0100-9050-0-8600-2490-520020-244-02	\$4,420.48	(\$4,420.48)	\$0.00
0100-6500-0-5760-3113-520020-351-00	\$4,375.00	(\$4,375.00)	\$0.00
0100-6500-0-5760-3151-520020-331-00	\$3,000.00	(\$3,000.00)	\$0.00
0100-0000-0-8600-3113-520020-302-00	\$1,000.00	(\$1,000.00)	\$0.00
0100-6500-0-5760-3142-520020-318-00	\$804.00	(\$804.00)	\$0.00
0100-6500-0-5760-3120-520020-351-00	\$625.00	(\$625.00)	\$0.00
0100-6500-0-5760-3110-520020-351-00	\$50.00	(\$50.00)	\$0.00
0100-9010-0-5760-3120-520020-302-00	\$50.00	(\$50.00)	\$0.00
0100-9010-0-5760-3113-520020-302-00	\$15.00	(\$15.00)	\$0.00
0100-9050-0-8600-2490-520015-244-00	\$4,200.00	(\$1,200.00)	\$3,000.00
0100-9019-0-8600-2100-520015-217-00	\$1,200.00	\$600.00	\$1,800.00
0100-9050-0-8600-3110-520015-244-00	\$0.00	\$600.00	\$600.00
0100-7824-0-3800-4000-520015-881-00	\$0.00	\$550.00	\$550.00
0100-0000-0-8600-2110-520015-003-00	\$300.00	(\$100.00)	\$200.00
0100-0000-0-8600-2110-520015-200-00	\$120.00	(\$40.00)	\$80.00
0100-9050-0-8600-2490-520015-286-61	\$0.00	\$60.00	\$60.00
0100-9050-0-8600-2490-520015-286-27	\$0.00	\$60.00	\$60.00
0100-9050-0-8600-2490-520015-286-87	\$0.00	\$60.00	\$60.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-9050-0-8600-2490-520015-286-70	\$0.00	\$60.00	\$60.00
0100-9050-0-8600-2490-520015-286-64	\$0.00	\$60.00	\$60.00
0100-9050-0-8600-2490-520015-286-28	\$0.00	\$60.00	\$60.00
0100-9050-0-8600-2490-520015-286-22	\$0.00	\$60.00	\$60.00
0100-9050-0-8600-2490-520015-286-20	\$0.00	\$60.00	\$60.00
0100-6266-0-8600-2490-520000-006-00	\$0.00	\$40,086.78	\$40,086.78
0100-5633-0-8600-2140-520000-281-00	\$0.00	\$24,356.50	\$24,356.50
0100-0332-0-3600-1000-310100-504-00	\$8,404.00	\$1,082.00	\$9,486.00
0100-0000-0-8600-7600-310100-080-00	\$11,373.00	(\$1,964.00)	\$9,409.00
0100-6500-0-5760-1194-310100-318-00	\$8,892.00	(\$2,502.00)	\$6,390.00
0100-0332-0-3600-2700-310100-504-00	\$6,077.00	\$20.00	\$6,097.00
0100-0330-0-3600-2700-310100-504-00	\$6,077.00	\$20.00	\$6,097.00
0100-5633-0-8600-2140-310100-281-00	\$0.00	\$5,289.00	\$5,289.00
0100-6388-0-3800-4000-310100-877-00	\$7,880.00	(\$2,627.00)	\$5,253.00
0100-6500-0-5760-2100-330100-331-00	\$2,037.00	(\$137.00)	\$1,900.00
0100-6266-0-5760-1110-580000-347-00	\$0.00	\$11,400.00	\$11,400.00
0100-0000-0-0000-7300-580000-001-00	\$10,100.00	\$900.00	\$11,000.00
0100-6762-0-3600-1000-580000-504-00	\$0.00	\$10,664.58	\$10,664.58
0100-6010-0-8600-2490-580000-286-64	\$6,584.00	\$4,044.89	\$10,628.89
0100-3395-0-5001-2100-580000-318-00	\$13,509.00	(\$3,199.18)	\$10,309.82
0100-1100-0-5760-1110-580000-347-00	\$12,560.00	(\$2,560.00)	\$10,000.00
0100-0000-0-0000-7200-580000-012-00	\$7,750.00	\$2,250.00	\$10,000.00
0100-6500-0-5760-1110-580000-331-00	\$150.00	\$9,550.00	\$9,700.00
0100-6010-0-8600-2490-580000-286-22	\$4,584.00	\$4,814.02	\$9,398.02
0100-0000-0-0000-7150-580000-070-00	\$955.00	\$7,480.97	\$8,435.97
0100-9062-0-0000-8200-580000-000-00	\$0.00	\$8,246.00	\$8,246.00
0100-9007-0-7110-7700-580000-409-00	\$0.00	\$7,860.00	\$7,860.00
0100-6500-0-5760-3151-580000-314-01	\$0.00	\$7,800.00	\$7,800.00
0100-6010-3-8600-2490-580000-286-20	\$0.00	\$6,430.50	\$6,430.50
0100-7824-0-3800-4000-580000-881-00	\$0.00	\$6,248.00	\$6,248.00
0100-6010-0-8600-2490-580000-286-29	\$6,584.00	(\$355.47)	\$6,228.53
0100-6010-0-8600-2490-580000-286-27	\$3,084.00	\$2,916.00	\$6,000.00
0100-6500-0-5760-3151-580000-331-02	\$0.00	\$5,725.00	\$5,725.00
0100-9050-0-8600-2490-580000-286-87	\$0.00	\$5,275.00	\$5,275.00
0100-3310-0-5730-3151-580000-318-00	\$0.00	\$5,020.00	\$5,020.00
0100-6537-0-5760-3120-580000-347-01	\$0.00	\$4,900.00	\$4,900.00
0100-9019-0-8600-2130-580000-290-00	\$10,000.00	(\$5,225.00)	\$4,775.00
0100-9019-0-8600-2100-580000-217-05	\$150.00	\$3,485.00	\$3,635.00
0100-6537-0-5760-1110-580000-347-02	\$0.00	\$3,340.14	\$3,340.14
0100-9050-0-8600-2490-580000-286-28	\$0.00	\$3,275.00	\$3,275.00
0100-6128-0-1110-1000-580000-331-00	\$0.00	\$3,144.48	\$3,144.48
0100-0000-0-0000-7200-580000-018-00	\$2,000.00	\$1,000.00	\$3,000.00
0100-9050-0-8600-2490-580000-286-70	\$0.00	\$2,675.00	\$2,675.00
0100-1100-0-3600-1000-580000-504-00	\$0.00	\$2,625.00	\$2,625.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6331-0-8600-2100-580000-200-00	\$0.00	\$2,500.00	\$2,500.00
0100-6685-0-8600-2700-580000-228-00	\$2,416.00	(\$323.00)	\$2,093.00
0100-6500-0-5730-1110-580000-331-00	\$0.00	\$2,077.00	\$2,077.00
0100-6537-0-5760-3151-580000-347-02	\$0.00	\$2,042.10	\$2,042.10
0100-9050-0-8600-2490-580000-286-61	\$0.00	\$2,000.00	\$2,000.00
0100-6500-0-5760-1110-580000-314-01	\$0.00	\$2,000.00	\$2,000.00
0100-6500-0-5760-2100-580000-318-00	\$2,000.00	(\$29.00)	\$1,971.00
0100-6520-0-5760-1110-580000-901-00	\$852.00	\$1,119.00	\$1,971.00
0100-6500-0-5730-2700-580000-331-00	\$0.00	\$1,900.00	\$1,900.00
0100-6680-0-8600-2700-580000-228-00	\$2,196.00	(\$324.00)	\$1,872.00
0100-6537-0-5730-3151-580000-347-00	\$0.00	\$1,857.94	\$1,857.94
0100-9050-0-8600-2490-580000-286-22	\$0.00	\$1,475.00	\$1,475.00
0100-9050-0-8600-2490-580000-286-20	\$0.00	\$1,475.00	\$1,475.00
0100-6010-3-8600-2490-580000-286-22	\$0.00	\$1,272.25	\$1,272.25
0100-6546-0-5760-3113-580000-351-00	\$0.00	\$1,250.00	\$1,250.00
0100-6537-0-5760-1198-580000-347-02	\$0.00	\$1,232.10	\$1,232.10
0100-6010-3-8600-2490-580000-286-27	\$0.00	\$1,183.65	\$1,183.65
0100-4204-0-8600-2150-580000-249-00	\$1,108.54	(\$6.00)	\$1,102.54
0100-6500-0-5730-3145-580000-331-00	\$220.00	\$880.00	\$1,100.00
0100-6010-3-8600-2490-580000-286-64	\$0.00	\$1,100.00	\$1,100.00
0100-5630-0-8600-2140-580000-281-00	\$2,000.00	(\$1,000.00)	\$1,000.00
0100-9050-0-8600-2490-580000-286-64	\$0.00	\$935.00	\$935.00
0100-6546-0-5760-3120-580000-351-00	\$0.00	\$900.00	\$900.00
0100-6010-3-8600-2490-580000-286-70	\$0.00	\$760.00	\$760.00
0100-9050-0-8600-2490-580000-286-27	\$0.00	\$675.00	\$675.00
0100-6266-0-3600-1000-580000-504-00	\$0.00	\$450.00	\$450.00
0100-6500-0-5760-3151-580000-318-00	\$380.00	(\$76.00)	\$304.00
0100-6520-0-5760-1110-580000-900-00	\$5,352.00	(\$5,102.00)	\$250.00
0100-3305-0-5760-3151-330100-347-00	\$1,512.00	\$247.00	\$1,759.00
0100-3310-0-5730-3120-330100-331-00	\$1,707.00	\$16.00	\$1,723.00
0100-6546-0-5760-3120-330100-351-00	\$0.00	\$1,591.00	\$1,591.00
0100-6500-0-5760-3120-330100-302-00	\$0.00	\$1,562.00	\$1,562.00
0100-3213-0-5760-1110-330100-347-00	\$1,184.00	\$356.00	\$1,540.00
0100-6500-0-5760-3141-330100-331-00	\$1,487.00	\$13.00	\$1,500.00
0100-3310-0-5760-1110-330100-332-00	\$846.00	\$653.00	\$1,499.00
0100-6500-0-5760-1195-330100-320-00	\$1,480.00	\$14.00	\$1,494.00
0100-9019-1-8600-3110-330100-061-00	\$1,521.00	(\$44.00)	\$1,477.00
0100-7824-0-3800-4000-330100-881-00	\$0.00	\$1,421.00	\$1,421.00
0100-6537-0-5760-3120-330100-347-00	\$0.00	\$1,391.00	\$1,391.00
0100-6500-0-5730-3141-330100-318-00	\$1,338.00	\$12.00	\$1,350.00
0100-3310-0-5760-1130-330100-318-00	\$1,315.00	\$14.00	\$1,329.00
0100-0000-0-8600-3120-330100-302-00	\$1,544.00	(\$284.00)	\$1,260.00
0100-3315-0-5730-1110-330100-331-00	\$1,240.00	\$11.00	\$1,251.00
0100-6500-0-5001-2700-330100-331-00	\$1,220.00	\$7.00	\$1,227.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-7430-0-3600-1000-330100-504-00	\$1,193.00	\$30.00	\$1,223.00
0100-3025-0-3600-3110-330100-504-00	\$1,231.00	(\$15.00)	\$1,216.00
0100-3310-0-5730-1110-330100-331-00	\$1,290.00	(\$87.00)	\$1,203.00
0100-0000-0-8600-3141-330100-302-00	\$1,189.00	\$11.00	\$1,200.00
0100-6500-0-5760-1120-330100-504-00	\$745.00	\$375.00	\$1,120.00
0100-3310-0-5730-3151-330100-318-00	\$0.00	\$1,107.00	\$1,107.00
0100-9019-0-8600-2130-330100-290-00	\$1,087.00	\$15.00	\$1,102.00
0100-0000-0-5001-2700-330100-302-00	\$1,081.00	\$7.00	\$1,088.00
0100-0000-0-5001-2100-330100-302-00	\$1,081.00	\$7.00	\$1,088.00
0100-0000-0-8600-2110-330100-003-00	\$1,058.00	(\$21.00)	\$1,037.00
0100-3010-0-5760-1110-330100-347-00	\$1,360.00	(\$334.00)	\$1,026.00
0100-6510-0-5710-3151-330100-318-00	\$0.00	\$1,012.00	\$1,012.00
0100-9090-0-5710-3151-330100-318-00	\$0.00	\$973.00	\$973.00
0100-6500-0-5730-2100-330100-318-00	\$0.00	\$898.00	\$898.00
0100-6510-0-5710-3120-330100-318-00	\$883.00	\$8.00	\$891.00
0100-6331-0-3100-2100-330100-200-00	\$0.00	\$800.00	\$800.00
0100-0332-0-3600-1000-330100-504-00	\$638.00	\$82.00	\$720.00
0100-0000-0-8600-7600-330100-080-00	\$863.00	(\$149.00)	\$714.00
0100-6500-0-5760-1194-330100-318-00	\$675.00	(\$190.00)	\$485.00
0100-0332-0-3600-2700-330100-504-00	\$461.00	\$2.00	\$463.00
0100-0330-0-3600-2700-330100-504-00	\$461.00	\$2.00	\$463.00
0100-6388-0-3800-4000-330100-877-00	\$598.00	(\$196.00)	\$402.00
0100-5633-0-8600-2140-330100-281-00	\$0.00	\$402.00	\$402.00
0100-3183-0-7110-2130-330100-271-00	\$353.00	\$3.00	\$356.00
0100-9050-0-8600-2490-330100-286-87	\$0.00	\$322.00	\$322.00
0100-9050-0-8600-2490-330100-286-61	\$0.00	\$322.00	\$322.00
0100-9050-0-8600-2490-330100-286-28	\$0.00	\$322.00	\$322.00
0100-9019-0-8600-2490-330100-218-00	\$315.00	\$2.00	\$317.00
0100-6685-0-8600-2700-330100-228-00	\$314.00	\$3.00	\$317.00
0100-6546-0-5760-3120-330100-504-00	\$310.00	\$2.00	\$312.00
0100-6680-0-8600-2700-330100-228-00	\$314.00	(\$7.00)	\$307.00
0100-7366-0-8500-5000-330100-280-00	\$299.00	\$2.00	\$301.00
0100-6500-0-5760-3141-330100-318-00	\$297.00	\$3.00	\$300.00
0100-6500-0-5760-3120-330100-331-00	\$558.00	(\$308.00)	\$250.00
0100-7810-0-8600-2490-330100-298-01	\$0.00	\$246.00	\$246.00
0100-0000-0-8600-7430-330100-101-00	\$244.00	\$1.00	\$245.00
0100-3183-0-7110-2130-330100-271-01	\$352.00	(\$128.00)	\$224.00
0100-7368-0-8500-5000-330100-280-00	\$199.00	\$2.00	\$201.00
0100-9019-0-8600-2490-330100-211-00	\$177.00	\$1.00	\$178.00
0100-9050-0-8600-2490-330100-286-70	\$0.00	\$163.00	\$163.00
0100-9050-0-8600-2490-330100-286-64	\$0.00	\$163.00	\$163.00
0100-9019-1-8600-3110-340100-061-00	\$10,023.00	\$356.00	\$10,379.00
0100-0330-0-3600-2700-240000-504-00	\$12,396.00	(\$637.00)	\$11,759.00
0100-0000-0-0000-7150-340100-061-00	\$10,023.00	\$356.00	\$10,379.00

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6500-0-5760-2100-340100-331-00.	\$10,023.00	\$356.00	\$10,379.00
0100-7824-0-3800-4000-340100-881-00	\$0.00	\$10,379.00	\$10,379.00
0100-3010-0-5760-1110-340100-347-00	\$14,107.00	(\$3,809.00)	\$10,298.00
0100-0000-0-8600-2110-340100-200-00	\$11,526.00	(\$1,367.00)	\$10,159.00
0100-3310-0-5730-3151-340100-318-00	\$0.00	\$9,875.00	\$9,875.00
0100-3025-0-3600-3110-340100-504-00	\$9,020.00	\$113.00	\$9,133.00
0100-0000-0-0000-7400-340100-100-00	\$8,520.00	\$302.00	\$8,822.00
0100-9090-0-5710-3151-340100-318-00	\$0.00	\$8,464.00	\$8,464.00
0100-9019-0-8600-2100-340100-217-05	\$7,517.00	(\$253.00)	\$7,264.00
0100-0000-0-8600-2110-340100-003-00	\$6,515.00	(\$174.00)	\$6,341.00
0100-6510-0-5710-3151-340100-318-00	\$0.00	\$6,014.00	\$6,014.00
0100-0332-0-3600-1000-340100-504-00	\$4,091.00	\$1,418.00	\$5,509.00
0100-6500-0-5001-2700-340100-331-00	\$5,012.00	\$178.00	\$5,190.00
0100-0000-0-5001-2700-340100-302-00	\$5,012.00	\$178.00	\$5,190.00
0100-0000-0-5001-2100-340100-302-00	\$5,012.00	\$178.00	\$5,190.00
0100-6331-0-3100-2100-340100-200-00	\$0.00	\$5,190.00	\$5,190.00
0100-6500-0-5730-2100-340100-318-00	\$0.00	\$5,190.00	\$5,190.00
0100-0000-0-8600-7600-340100-080-00	\$5,513.00	(\$914.00)	\$4,599.00
0100-0332-0-3600-2700-340100-504-00	\$2,506.00	\$89.00	\$2,595.00
0100-0330-0-3600-2700-340100-504-00	\$2,506.00	\$89.00	\$2,595.00
0100-6500-0-5760-3120-340100-331-00	\$5,079.00	(\$2,822.00)	\$2,257.00
0100-5633-0-8600-2140-340100-281-00	\$0.00	\$2,076.00	\$2,076.00
0100-9050-0-8600-2490-340100-286-87	\$0.00	\$2,076.00	\$2,076.00
0100-9050-0-8600-2490-340100-286-61	\$0.00	\$2,076.00	\$2,076.00
0100-9050-0-8600-2490-340100-286-28	\$0.00	\$2,076.00	\$2,076.00
0100-6388-0-3800-4000-340100-877-00	\$3,007.00	(\$932.00)	\$2,075.00
0100-3183-0-7110-2130-340100-271-00	\$2,004.00	\$71.00	\$2,075.00
0100-6685-0-8600-2700-340100-228-00	\$2,004.00	\$71.00	\$2,075.00
0100-6680-0-8600-2700-340100-228-00	\$2,004.00	\$71.00	\$2,075.00
0100-3183-0-7110-2130-340100-271-01	\$2,506.00	(\$835.00)	\$1,671.00
0100-7366-0-8500-5000-340100-280-00	\$1,503.00	\$54.00	\$1,557.00
0100-7810-0-8600-2490-340100-298-01	\$0.00	\$1,306.00	\$1,306.00
0100-9019-0-8600-2490-340100-218-00	\$1,003.00	\$35.00	\$1,038.00
0100-7368-0-8500-5000-340100-280-00	\$1,003.00	\$35.00	\$1,038.00
0100-9019-0-8600-2490-340100-211-00	\$1,003.00	\$35.00	\$1,038.00
0100-0000-0-8600-7430-340100-101-00	\$1,003.00	\$35.00	\$1,038.00
0100-9050-0-8600-2490-340100-286-70	\$0.00	\$1,038.00	\$1,038.00
0100-9050-0-8600-2490-340100-286-64	\$0.00	\$1,038.00	\$1,038.00
0100-9050-0-8600-2490-340100-286-27	\$0.00	\$1,038.00	\$1,038.00
0100-9050-0-8600-2490-340100-286-22	\$0.00	\$1,038.00	\$1,038.00
0100-9050-0-8600-2490-340100-286-20	\$0.00	\$1,038.00	\$1,038.00
0100-0330-0-3600-3110-340100-504-00	\$501.00	\$226.00	\$727.00
0100-9019-0-8600-2100-340100-217-02	\$501.00	\$18.00	\$519.00
0100-9019-0-8600-2100-340100-217-01	\$501.00	\$18.00	\$519.00

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-3010-0-3600-3110-340100-504-00	\$501.00	\$18.00	\$519.00
0100-4204-0-8600-2150-340100-249-00	\$501.00	\$18.00	\$519.00
0100-0000-0-8600-7490-340100-102-00	\$501.00	\$18.00	\$519.00
0100-3385-0-5710-2200-340100-318-00	\$501.00	\$18.00	\$519.00
0100-9019-1-8600-2100-340100-217-05	\$0.00	\$519.00	\$519.00
0100-6010-0-8600-2490-340100-286-29	\$301.00	\$11.00	\$312.00
0100-6010-0-8600-2490-340100-286-27	\$301.00	\$11.00	\$312.00
0100-6010-0-8600-2490-340100-286-20	\$301.00	\$10.00	\$311.00
0100-6500-0-5760-3120-571030-351-00	\$770.00	(\$770.00)	\$0.00
0100-1100-0-5760-3145-330200-347-00	\$0.00	\$75.00	\$75.00
0100-3219-0-5760-3142-330200-347-00	\$0.00	\$73.00	\$73.00
0100-1100-0-5760-3113-330200-347-00	\$0.00	\$50.00	\$50.00
0100-6010-3-8600-2490-330200-286-27	\$0.00	\$44.99	\$44.99
0100-3310-0-5760-1130-330200-319-00	\$28.00	\$16.00	\$44.00
0100-6266-0-5730-3145-330200-347-00	\$0.00	\$43.00	\$43.00
0100-6388-0-3800-4000-330200-880-00	\$0.00	\$37.00	\$37.00
0100-6500-0-5730-3145-330200-381-00	\$186.00	(\$151.48)	\$34.52
0100-9019-0-8600-2490-330200-211-00	\$29.00	(\$2.00)	\$27.00
0100-6500-0-5760-1193-330200-319-00	\$17.00	\$7.03	\$24.03
0100-3219-0-5760-3110-330200-347-00	\$0.00	\$20.00	\$20.00
0100-3310-0-5001-2495-330200-319-00	\$23.00	(\$5.00)	\$18.00
0100-0000-0-8600-3113-330200-302-00	\$458.00	(\$442.39)	\$15.61
0100-6500-0-5760-3143-330200-319-00	\$20.00	(\$5.00)	\$15.00
0100-1100-0-5760-3151-330200-347-00	\$0.00	\$10.00	\$10.00
0100-6500-0-5760-3144-330200-319-00	\$0.00	\$9.00	\$9.00
0100-6266-0-5730-1110-330200-347-00	\$0.00	\$7.00	\$7.00
0100-6510-0-5710-3151-330200-318-00	\$1,062.00	(\$1,059.51)	\$2.49
0100-0000-0-5760-3113-330200-302-00	\$0.00	\$1.08	\$1.08
0100-1100-0-5730-3145-330200-347-00	\$0.00	\$0.46	\$0.46
0100-6500-0-5760-3113-330200-351-00	\$1,983.00	(\$1,983.00)	\$0.00
0100-6500-0-5760-3110-330200-351-00	\$1,086.00	(\$1,086.00)	\$0.00
0100-0000-0-8600-3110-330200-302-00	\$963.00	(\$963.00)	\$0.00
0100-0000-0-0000-7380-330200-013-00	\$676.00	(\$676.00)	\$0.00
0100-6500-0-5760-3151-330200-331-00	\$459.00	(\$459.00)	\$0.00
0100-9010-0-5760-3113-330200-302-00	\$32.00	(\$32.00)	\$0.00
0100-6500-0-5760-1110-330100-331-00	\$24,526.00	\$470.00	\$24,996.00
0100-6500-0-5760-3151-330100-318-00	\$14,862.00	\$58.00	\$14,920.00
0100-3310-0-5760-1110-330100-331-00	\$10,641.00	(\$555.00)	\$10,086.00
0100-9050-0-8600-2490-330100-244-00	\$9,160.00	(\$2,490.00)	\$6,670.00
0100-6500-0-5730-1110-330100-331-00	\$4,883.00	\$1,111.00	\$5,994.00
0100-6500-0-5730-3151-330100-318-00	\$0.00	\$5,537.00	\$5,537.00
0100-6500-0-5760-2700-330100-331-00	\$5,016.00	\$96.00	\$5,112.00
0100-9019-0-8600-2100-330100-217-00	\$3,425.00	\$1,568.00	\$4,993.00
0100-6500-0-5760-3120-330100-318-00	\$4,375.00	\$282.00	\$4,657.00

**ResolutionNo.**

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-0000-0-8600-2120-330100-004-00	\$5,091.00	(\$532.00)	\$4,559.00
0100-6500-0-5760-2100-330100-318-00	\$4,772.00	(\$735.00)	\$4,037.00
0100-3305-0-5760-1110-330100-347-00	\$5,074.00	(\$1,096.00)	\$3,978.00
0100-9090-0-5710-1110-330100-318-00	\$4,135.00	(\$384.00)	\$3,751.00
0100-0330-0-3600-1000-330100-504-00	\$2,493.00	\$281.00	\$2,774.00
0100-6500-0-5001-2200-330100-318-00	\$2,657.00	\$3.00	\$2,660.00
0100-6500-0-5060-2200-330100-321-00	\$2,539.00	\$49.00	\$2,588.00
0100-6500-0-5760-1193-330100-318-00	\$2,771.00	(\$500.00)	\$2,271.00
0100-3310-0-5760-3151-330100-318-00	\$4,884.00	(\$2,661.00)	\$2,223.00
0100-0000-0-0000-7400-330100-100-00	\$2,074.00	\$12.00	\$2,086.00
0100-9019-0-8600-2100-330100-217-05	\$2,099.00	(\$79.00)	\$2,020.00
0100-6510-0-5710-1110-330100-318-00	\$1,355.00	\$653.00	\$2,008.00
0100-0000-0-8600-2110-330100-200-00	\$2,208.00	(\$247.00)	\$1,961.00
0100-6500-0-5760-1130-330100-318-00	\$1,784.00	\$143.00	\$1,927.00
0100-7366-0-8500-5000-240000-280-00	\$26,049.00	(\$14,815.00)	\$11,234.00
0100-6388-0-3800-4000-240000-877-00	\$22,229.00	(\$12,149.00)	\$10,080.00
0100-7824-0-3800-4000-240000-881-00	\$0.00	\$10,080.00	\$10,080.00
0100-0000-0-8600-7600-240000-080-00	\$11,763.00	(\$2,401.00)	\$9,362.00
0100-0000-0-0000-7500-240000-002-00	\$7,410.00	\$150.00	\$7,560.00
0100-5633-0-8600-2140-240000-281-00	\$0.00	\$7,490.00	\$7,490.00
0100-0000-0-0000-7110-240000-060-00	\$7,124.00	\$150.00	\$7,274.00
0100-9019-0-8600-2100-240000-217-02	\$5,683.00	\$100.00	\$5,783.00
0100-9050-0-8600-2490-240000-286-87	\$0.00	\$4,804.00	\$4,804.00
0100-9050-0-8600-2490-240000-286-28	\$0.00	\$4,804.00	\$4,804.00
0100-5630-0-8600-2140-240000-281-00	\$4,008.00	(\$263.00)	\$3,745.00
0100-0000-0-8600-2110-240000-003-00	\$4,008.00	(\$263.00)	\$3,745.00
0100-6388-0-3800-4000-240000-880-00	\$0.00	\$2,520.00	\$2,520.00
0100-6010-0-8600-2490-240000-286-22	\$2,353.00	\$49.00	\$2,402.00
0100-6010-0-8600-2490-240000-286-20	\$2,353.00	\$49.00	\$2,402.00
0100-9050-0-8600-2490-240000-286-70	\$0.00	\$2,402.00	\$2,402.00
0100-9050-0-8600-2490-240000-286-64	\$0.00	\$2,402.00	\$2,402.00
0100-9050-0-8600-2490-240000-286-61	\$0.00	\$2,402.00	\$2,402.00
0100-9050-0-8600-2490-240000-286-27	\$0.00	\$2,402.00	\$2,402.00
0100-9050-0-8600-2490-240000-286-22	\$0.00	\$2,402.00	\$2,402.00
0100-9050-0-8600-2490-240000-286-20	\$0.00	\$2,402.00	\$2,402.00
0100-9019-0-8600-2490-240000-211-00	\$2,004.00	(\$132.00)	\$1,872.00
0100-6010-0-8600-2490-240000-286-29	\$1,412.00	(\$1.00)	\$1,411.00
0100-7415-0-5001-2495-240000-318-00	\$3,396.60	(\$2,076.60)	\$1,320.00
0100-3310-0-5001-2495-240000-319-00	\$1,400.00	(\$400.00)	\$1,000.00
0100-6010-0-8600-2490-240000-286-64	\$941.00	\$20.00	\$961.00
0100-9050-0-8500-5000-240000-292-00	\$4,008.00	(\$4,008.00)	\$0.00
0100-0000-0-0000-7300-230000-012-00	\$280,931.00	\$49,659.00	\$330,590.00
0100-0000-0-8600-7390-230000-011-00	\$202,020.00	\$1,831.00	\$203,851.00
0100-0000-0-0000-7300-230000-001-00	\$167,751.00	\$1,000.00	\$168,751.00

**ResolutionNo.**

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-9007-0-8600-7700-230000-400-00	\$100,703.00	\$2,045.00	\$102,748.00
0100-8150-0-0000-8110-230000-013-00	\$87,464.00	\$1,000.00	\$88,464.00
0100-9007-0-7110-7700-230000-406-00	\$50,352.00	\$1,022.00	\$51,374.00
0100-0000-0-8600-2110-230000-003-00	\$20,778.00	\$150.00	\$20,928.00
0100-9007-0-7110-7700-230000-405-00	\$16,784.00	\$341.00	\$17,125.00
0100-0000-0-0000-7380-230000-013-00	\$46,639.00	(\$46,639.00)	\$0.00
0100-6500-0-5760-3145-220040-331-00	\$14,000.00	\$11,000.00	\$25,000.00
0100-6500-0-5730-3145-220040-331-00	\$5,000.00	\$1,000.00	\$6,000.00
0100-6500-0-5760-3113-220040-331-00	\$1,000.00	\$4,983.87	\$5,983.87
0100-6546-0-5760-3113-220040-351-00	\$0.00	\$4,880.00	\$4,880.00
0100-6266-0-5730-3145-220040-347-00	\$0.00	\$3,100.00	\$3,100.00
0100-1100-0-5760-3145-220040-347-00	\$0.00	\$2,000.00	\$2,000.00
0100-1100-0-5760-3113-220040-347-00	\$0.00	\$1,800.00	\$1,800.00
0100-6500-0-5760-3143-220040-318-00	\$300.00	\$400.00	\$700.00
0100-1100-0-5760-3151-220040-347-00	\$0.00	\$650.00	\$650.00
0100-6500-0-5760-3113-220040-302-00	\$0.00	\$500.00	\$500.00
0100-1100-0-5730-3145-220040-347-00	\$0.00	\$100.00	\$100.00
0100-6500-0-5760-3113-220040-351-00	\$4,880.00	(\$4,880.00)	\$0.00
0100-0000-0-8600-3113-220040-302-00	\$500.00	(\$500.00)	\$0.00
0100-6500-0-5730-3145-220040-381-00	\$275.00	(\$275.00)	\$0.00
0100-9010-0-5760-3113-220040-302-00	\$40.00	(\$40.00)	\$0.00
0100-6500-0-5760-3113-220020-331-00	\$0.00	\$10,000.00	\$10,000.00
0100-3219-0-5730-3145-220010-347-00	\$0.00	\$1,250.00	\$1,250.00
0100-9050-0-8600-2490-220010-286-87	\$0.00	\$800.00	\$800.00
0100-9050-0-8600-2490-220010-286-61	\$0.00	\$300.00	\$300.00
0100-6500-0-5760-3145-220000-331-00	\$2,064,132.00	\$68,904.00	\$2,133,036.00
0100-6500-0-5760-3145-220000-381-00	\$395,402.00	\$102,095.00	\$497,497.00
0100-6500-0-5760-3143-220000-318-00	\$406,091.00	(\$13,250.00)	\$392,841.00
0100-3310-0-5760-3151-220000-318-00	\$484,819.00	(\$110,795.00)	\$374,024.00
0100-0000-0-8600-3900-571030-302-00	\$630.00	(\$630.00)	\$0.00
0100-0000-0-8600-3141-571030-302-00	\$585.00	(\$585.00)	\$0.00
0100-6500-0-5760-3110-571030-351-00	\$500.00	(\$500.00)	\$0.00
0100-6500-0-5760-3113-571030-351-00	\$310.00	(\$310.00)	\$0.00
0100-0000-0-0000-7380-571030-013-00	\$250.00	(\$250.00)	\$0.00
0100-9010-0-5760-3120-571030-302-00	\$51.00	(\$51.00)	\$0.00
0100-0020-0-0000-7700-571030-005-00	(\$75,335.00)	(\$11,739.00)	(\$87,074.00)
0100-0000-0-0000-7150-571020-061-00	\$1,000.00	\$1,000.00	\$2,000.00
0100-0000-0-0000-7400-571020-100-00	\$500.00	\$500.00	\$1,000.00
0100-6388-0-3800-4000-571020-877-00	\$291.27	\$458.73	\$750.00
0100-3410-0-4900-3110-571020-910-09	\$800.00	(\$111.00)	\$689.00
0100-6520-0-5760-1110-571020-900-00	\$97.00	\$553.00	\$650.00
0100-0000-0-8600-2110-571020-003-00	\$0.00	\$500.00	\$500.00
0100-6520-0-5760-1110-571020-901-00	\$250.00	\$140.00	\$390.00
0100-0000-0-0000-7300-571020-012-00	\$200.00	\$185.00	\$385.00



ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6388-0-3800-4000-571020-864-00	\$0.00	\$315.00	\$315.00
0100-6388-0-3800-4000-571020-866-00	\$0.00	\$315.00	\$315.00
0100-9019-0-8600-2100-571020-217-05	\$200.00	\$100.00	\$300.00
0100-9050-0-8600-2490-571020-286-87	\$0.00	\$215.36	\$215.36
0100-9050-0-8600-2490-571020-286-28	\$0.00	\$200.00	\$200.00
0100-9050-0-8600-2490-571020-286-61	\$0.00	\$150.00	\$150.00
0100-6520-0-5760-1110-571020-902-00	\$241.00	(\$126.00)	\$115.00
0100-9050-0-8600-2490-571020-286-20	\$0.00	\$108.16	\$108.16
0100-9050-0-8600-2490-571020-286-70	\$0.00	\$100.00	\$100.00
0100-9050-0-8600-2490-571020-286-64	\$0.00	\$100.00	\$100.00
0100-9050-0-8600-2490-571020-286-27	\$0.00	\$100.00	\$100.00
0100-9050-0-8600-2490-571020-286-22	\$0.00	\$100.00	\$100.00
0100-9013-0-6000-1000-571020-868-00	\$0.00	\$80.00	\$80.00
0100-9013-0-6000-2700-571020-822-00	\$0.00	\$8.64	\$8.64
0100-0000-0-0000-7500-571020-002-00	\$0.00	\$8.00	\$8.00
0100-9019-0-8600-2490-571020-204-00	\$300.00	(\$300.00)	\$0.00
0100-6500-0-5760-1110-571020-904-00	\$50.00	(\$50.00)	\$0.00
0100-0000-0-0000-7200-571020-018-00	(\$68,226.27)	(\$4,649.89)	(\$72,876.16)
0100-6500-0-5760-1110-571000-331-03	\$252,072.23	(\$26,235.38)	\$225,836.85
0100-3305-0-5760-3151-571000-347-03	\$0.00	\$220,430.08	\$220,430.08
0100-0000-0-0000-7700-571000-401-00	\$174,804.00	(\$185.78)	\$174,618.22
0100-6500-0-5060-2200-571000-321-03	\$0.00	\$106,418.45	\$106,418.45
0100-6546-0-5760-3120-571000-351-03	\$0.00	\$95,685.36	\$95,685.36
0100-6537-0-5760-3151-571000-347-00	\$0.00	\$58,175.02	\$58,175.02
0100-6500-0-5710-1110-571000-331-03	\$26,787.00	\$22,699.32	\$49,486.32
0100-6500-0-5730-1110-571000-331-03	\$13,429.61	\$1,012.00	\$14,441.61
0100-9050-0-8600-7200-571000-244-00	\$9,755.00	(\$713.00)	\$9,042.00
0100-0000-0-8600-7200-571000-004-00	\$8,151.00	(\$383.00)	\$7,768.00
0100-6500-0-5710-3141-571000-331-03	\$3,369.00	\$2,284.00	\$5,653.00
0100-9019-0-8600-7200-571000-217-00	\$3,380.00	\$1,242.00	\$4,622.00
0100-9050-0-8500-8200-571000-292-00	\$3,907.00	(\$79.00)	\$3,828.00
0100-0000-0-8600-7200-571000-200-00	\$3,399.00	(\$660.00)	\$2,739.00
0100-6546-0-5760-8200-571000-351-00	\$0.00	\$2,678.00	\$2,678.00
0100-7366-0-8500-8200-571000-280-31	\$2,356.00	(\$277.00)	\$2,079.00
0100-9019-0-8600-7200-571000-217-05	\$1,762.00	\$317.00	\$2,079.00
0100-5633-0-8600-7200-571000-281-00	\$0.00	\$1,511.00	\$1,511.00
0100-7824-0-3800-8200-571000-881-00	\$0.00	\$950.00	\$950.00
0100-3010-0-3600-3110-571000-504-13	\$856.02	\$14.08	\$870.10
0100-6057-0-8600-7200-571000-200-00	\$0.00	\$792.00	\$792.00
0100-5630-0-8600-7200-571000-281-00	\$616.00	(\$79.00)	\$537.00
0100-9050-0-8600-7200-571000-286-87	\$0.00	\$383.00	\$383.00
0100-9050-0-8600-7200-571000-286-28	\$0.00	\$383.00	\$383.00
0100-6680-0-8600-7200-571000-228-00	\$669.00	(\$291.00)	\$378.00
0100-9050-0-8600-7200-571000-286-61	\$0.00	\$343.00	\$343.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-9050-0-8600-7200-571000-286-70	\$0.00	\$119.00	\$119.00
0100-9050-0-8600-7200-571000-286-64	\$0.00	\$119.00	\$119.00
0100-9050-0-8600-7200-571000-286-27	\$0.00	\$119.00	\$119.00
0100-9050-0-8600-7200-571000-286-22	\$0.00	\$119.00	\$119.00
0100-0000-0-8600-7430-370200-101-00	\$1,647.00	\$20.00	\$1,667.00
0100-7422-0-1110-3151-370200-347-00	\$762.00	\$891.00	\$1,653.00
0100-5826-0-5760-3113-370200-347-00	\$0.00	\$1,653.00	\$1,653.00
0100-6010-0-8600-2490-370200-286-29	\$1,432.00	\$136.00	\$1,568.00
0100-8150-0-0000-8110-370200-013-00	\$1,399.00	\$16.00	\$1,415.00
0100-6500-0-5760-3113-370200-302-00	\$0.00	\$1,410.00	\$1,410.00
0100-3410-0-4900-3110-370200-910-09	\$1,317.00	(\$10.00)	\$1,307.00
0100-6546-0-5760-3110-370200-351-00	\$0.00	\$1,282.00	\$1,282.00
0100-6500-0-5060-2200-370200-318-00	\$1,091.00	\$16.00	\$1,107.00
0100-6010-0-8600-2490-370200-286-20	\$1,147.00	(\$45.00)	\$1,102.00
0100-6500-0-5760-3110-370200-302-00	\$0.00	\$1,076.00	\$1,076.00
0100-9050-0-8600-2490-370200-286-87	\$0.00	\$1,052.00	\$1,052.00
0100-0000-0-0000-7150-370200-061-00	\$1,026.00	\$21.00	\$1,047.00
0100-6500-0-5060-2200-370200-321-00	\$1,025.00	\$11.00	\$1,036.00
0100-6500-0-5760-1193-370200-318-00	\$953.00	\$32.00	\$985.00
0100-6010-0-8600-2490-370200-286-22	\$1,047.00	(\$71.00)	\$976.00
0100-6010-0-8600-2490-370200-286-64	\$915.00	\$29.00	\$944.00
0100-5826-0-8600-7500-370200-000-00	\$0.00	\$927.00	\$927.00
0100-0000-0-8600-3130-370200-103-00	\$891.00	\$15.00	\$906.00
0100-5633-0-8600-2140-370200-281-00	\$0.00	\$902.00	\$902.00
0100-6057-0-8600-2100-370200-200-00	\$0.00	\$899.00	\$899.00
0100-3213-0-5760-3145-370200-347-00	\$832.00	\$28.00	\$860.00
0100-6010-0-8600-2490-370200-286-70	\$828.00	\$10.00	\$838.00
0100-9019-0-8600-2100-370200-217-00	\$818.00	\$15.00	\$833.00
0100-6500-0-5760-1190-370200-369-00	\$685.00	\$133.00	\$818.00
0100-9050-0-8600-2490-370200-286-28	\$0.00	\$807.00	\$807.00
0100-3305-0-5760-3143-370200-347-00	\$977.00	(\$172.00)	\$805.00
0100-3310-0-5760-1132-370200-318-00	\$762.00	\$32.00	\$794.00
0100-0000-0-8600-7490-370200-102-00	\$760.00	\$10.00	\$770.00
0100-6520-0-5760-1110-370200-900-00	\$827.00	(\$69.00)	\$758.00
0100-6546-0-5760-3113-370200-351-00	\$0.00	\$749.00	\$749.00
0100-9090-0-5710-1110-370200-318-00	\$48.00	\$695.00	\$743.00
0100-0000-0-8600-2110-370200-200-00	\$1,164.00	(\$497.00)	\$667.00
0100-3310-0-5001-2495-370200-318-00	\$624.00	\$16.00	\$640.00
0100-9050-0-8600-2490-370200-286-61	\$0.00	\$620.00	\$620.00
0100-3310-0-5730-1110-370200-331-00	\$934.00	(\$415.00)	\$519.00
0100-9050-0-8600-2490-370200-286-27	\$0.00	\$479.00	\$479.00
0100-0000-0-8600-7200-370200-002-00	\$439.00	\$5.00	\$444.00
0100-9090-0-5710-3144-370200-318-00	\$406.00	\$30.00	\$436.00
0100-3410-0-4900-3110-370200-910-10	\$436.00	(\$4.00)	\$432.00

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-3310-0-5760-1130-370200-318-00	\$410.00	\$16.00	\$426.00
0100-5630-0-8600-2140-370200-281-00	\$526.00	(\$115.00)	\$411.00
0100-0000-0-8600-2120-370200-004-00	\$605.00	(\$207.00)	\$398.00
0100-9050-0-8500-5000-370200-292-00	\$417.00	(\$19.00)	\$398.00
0100-0000-0-8600-2110-370200-003-00	\$493.00	(\$98.00)	\$395.00
0100-9050-0-8600-2490-370200-244-00	\$327.00	\$56.00	\$383.00
0100-9019-0-8600-2100-370200-217-05	\$82.00	\$301.00	\$383.00
0100-9019-0-8600-2490-370200-290-00	\$461.00	(\$79.00)	\$382.00
0100-6500-0-5760-3700-370200-331-00	\$186.00	\$178.00	\$364.00
0100-6010-0-8600-2490-370200-286-27	\$337.00	\$4.00	\$341.00
0100-3310-0-5760-3151-370200-319-00	\$496.00	(\$168.00)	\$328.00
0100-6500-0-5760-2700-370200-369-00	\$316.00	\$7.00	\$323.00
0100-5826-0-5730-3142-370200-347-00	\$0.00	\$293.00	\$293.00
0100-0000-0-0000-7110-370200-060-00	\$268.00	\$2.00	\$270.00
0100-6537-0-5760-3110-370200-347-00	\$0.00	\$269.00	\$269.00
0100-9007-0-8600-7700-370200-408-00	\$237.00	\$6.00	\$243.00
0100-9050-0-8600-2490-370200-286-70	\$0.00	\$238.00	\$238.00
0100-9050-0-8600-2490-370200-286-64	\$0.00	\$238.00	\$238.00
0100-6520-0-5760-1110-290000-900-00	\$51,667.00	(\$4,208.00)	\$47,459.00
0100-3410-0-4900-3110-290000-910-10	\$27,265.00	(\$335.00)	\$26,930.00
0100-6010-0-8600-2490-290000-286-29	\$26,333.00	(\$169.00)	\$26,164.00
0100-9050-0-8500-5000-290000-292-00	\$22,083.00	\$2,804.00	\$24,887.00
0100-9050-0-8600-2490-290000-286-61	\$0.00	\$22,101.00	\$22,101.00
0100-5630-0-8600-2140-290000-281-00	\$28,860.00	(\$6,914.00)	\$21,946.00
0100-9050-0-8600-2490-290000-286-87	\$0.00	\$21,204.00	\$21,204.00
0100-9050-0-8600-2490-290000-286-28	\$0.00	\$19,323.00	\$19,323.00
0100-6010-0-8600-2490-290000-286-27	\$20,444.00	(\$2,868.00)	\$17,576.00
0100-6010-0-8600-2490-290000-286-22	\$20,790.00	(\$4,033.00)	\$16,757.00
0100-6010-0-8600-2490-290000-286-64	\$24,799.00	(\$9,016.00)	\$15,783.00
0100-6010-0-8600-2490-290000-286-20	\$22,732.00	(\$7,748.00)	\$14,984.00
0100-6010-0-8600-2490-290000-286-70	\$24,068.00	(\$13,769.00)	\$10,299.00
0100-6520-0-5760-1110-290000-902-00	\$9,243.00	\$981.00	\$10,224.00
0100-6010-3-8600-2490-290000-286-64	\$0.00	\$9,087.00	\$9,087.00
0100-6010-3-8600-2490-290000-286-70	\$0.00	\$9,014.00	\$9,014.00
0100-6520-0-5760-1110-290000-901-00	\$7,274.00	\$1,466.00	\$8,740.00
0100-6010-3-8600-2490-290000-286-20	\$0.00	\$8,154.00	\$8,154.00
0100-5632-0-8600-2140-290000-281-00	\$7,215.00	\$100.00	\$7,315.00
0100-9019-0-8600-2490-290000-296-00	\$6,190.00	\$98.00	\$6,288.00
0100-6010-3-8600-2490-290000-286-27	\$0.00	\$3,103.66	\$3,103.66
0100-6010-3-8600-2490-290000-286-22	\$0.00	\$2,566.15	\$2,566.15
0100-7415-0-8600-2490-290000-286-29	\$0.00	\$2,147.64	\$2,147.64
0100-7415-0-8600-2490-290000-286-64	\$852.39	\$648.34	\$1,500.73
0100-7415-0-8600-2490-290000-286-70	\$0.00	\$1,320.00	\$1,320.00
0100-7415-0-8600-2490-290000-286-27	\$2,149.84	(\$1,049.84)	\$1,100.00

**ResolutionNo.**

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-7415-0-8600-2490-290000-286-22	\$1,111.00	(\$11.00)	\$1,100.00
0100-7415-0-8600-2490-290000-286-20	\$0.00	\$1,100.00	\$1,100.00
0100-9007-0-7110-7700-240000-406-00	\$455,347.00	\$25,771.00	\$481,118.00
0100-0000-0-0000-7300-240000-012-00	\$408,028.00	\$6,006.00	\$414,034.00
0100-0000-0-0000-7700-240000-401-00	\$365,307.00	\$4,236.00	\$369,543.00
0100-9007-0-8600-7700-240000-400-00	\$269,434.00	\$8,172.00	\$277,606.00
0100-0000-0-0000-7400-240000-100-00	\$239,218.00	(\$32,112.00)	\$207,106.00
0100-0000-0-8600-7390-240000-011-00	\$186,559.00	\$2,995.00	\$189,554.00
0100-9007-0-7110-7700-240000-405-00	\$183,341.00	\$5,322.00	\$188,663.00
0100-3310-0-5760-2700-240000-331-00	\$180,651.00	\$7,779.00	\$188,430.00
0100-0000-0-8600-7430-240000-101-00	\$102,908.00	\$1,307.00	\$104,215.00
0100-0000-0-0000-7150-240000-061-00	\$64,114.00	\$1,351.00	\$65,465.00
0100-6500-0-5060-2200-240000-321-00	\$64,071.00	\$708.00	\$64,779.00
0100-5826-0-8600-7500-240000-000-00	\$0.00	\$57,966.00	\$57,966.00
0100-9019-0-8600-2100-240000-217-00	\$51,147.00	\$900.00	\$52,047.00
0100-0000-0-8600-7490-240000-102-00	\$47,496.00	\$603.00	\$48,099.00
0100-0000-0-0000-7300-240000-001-00	\$24,866.00	\$17,411.00	\$42,277.00
0100-0000-0-8600-2110-240000-200-00	\$72,777.00	(\$31,104.00)	\$41,673.00
0100-3310-0-5001-2495-240000-318-00	\$38,704.00	\$1,016.00	\$39,720.00
0100-6500-0-5060-2200-240000-318-00	\$68,162.00	(\$29,000.00)	\$39,162.00
0100-0000-0-8600-7200-240000-002-00	\$27,459.00	\$303.00	\$27,762.00
0100-0000-0-8600-2120-240000-004-00	\$37,825.00	(\$12,966.00)	\$24,859.00
0100-9050-0-8600-2490-240000-244-00	\$20,433.00	\$3,475.00	\$23,908.00
0100-9019-0-8600-2100-240000-217-05	\$5,108.00	\$18,800.00	\$23,908.00
0100-6500-0-5760-2700-240000-369-00	\$19,759.00	\$402.00	\$20,161.00
0100-9007-0-8600-7700-240000-408-00	\$14,833.00	\$359.00	\$15,192.00
0100-0332-0-3600-2700-240000-504-00	\$12,396.00	(\$637.00)	\$11,759.00
0100-6500-0-5760-1193-360100-318-00	\$6,681.00	(\$1,012.00)	\$5,669.00
0100-3310-0-5760-3151-360100-318-00	\$11,822.00	(\$6,273.00)	\$5,549.00
0100-0000-0-0000-7400-360100-100-00	\$5,020.00	\$186.00	\$5,206.00
0100-9019-0-8600-2100-360100-217-05	\$5,080.00	(\$38.00)	\$5,042.00
0100-6510-0-5710-1110-360100-318-00	\$3,279.00	\$1,733.00	\$5,012.00
0100-0000-0-8600-2110-360100-200-00	\$5,344.00	(\$449.00)	\$4,895.00
0100-6500-0-5760-1130-360100-318-00	\$4,319.00	\$491.00	\$4,810.00
0100-6500-0-5760-2100-360100-331-00	\$4,930.00	(\$188.00)	\$4,742.00
0100-3305-0-5760-3151-360100-347-00	\$3,661.00	\$730.00	\$4,391.00
0100-3310-0-5730-3120-360100-331-00	\$4,133.00	\$167.00	\$4,300.00
0100-6546-0-5760-3120-360100-351-00	\$0.00	\$3,972.00	\$3,972.00
0100-6500-0-5760-3120-360100-302-00	\$0.00	\$3,899.00	\$3,899.00
0100-3213-0-5760-1110-360100-347-00	\$2,867.00	\$976.00	\$3,843.00
0100-6500-0-5760-3141-360100-331-00	\$3,599.00	\$145.00	\$3,744.00
0100-3310-0-5760-1110-360100-332-00	\$2,049.00	\$1,692.00	\$3,741.00
0100-6500-0-5760-1195-360100-320-00	\$3,583.00	\$145.00	\$3,728.00
0100-9019-1-8600-3110-360100-061-00	\$3,681.00	\$5.00	\$3,686.00

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-7824-0-3800-4000-360100-881-00	\$0.00	\$3,545.00	\$3,545.00
0100-6537-0-5760-3120-360100-347-00	\$0.00	\$3,471.00	\$3,471.00
0100-6500-0-5730-3141-360100-318-00	\$3,239.00	\$131.00	\$3,370.00
0100-3310-0-5760-1130-360100-318-00	\$3,184.00	\$132.00	\$3,316.00
0100-0000-0-8600-3120-360100-302-00	\$3,737.00	(\$592.00)	\$3,145.00
0100-3315-0-5730-1110-360100-331-00	\$3,002.00	\$120.00	\$3,122.00
0100-6500-0-5001-2700-360100-331-00	\$2,953.00	\$110.00	\$3,063.00
0100-7430-0-3600-1000-360100-504-00	\$2,238.00	\$813.00	\$3,051.00
0100-3025-0-3600-3110-360100-504-00	\$2,979.00	\$56.00	\$3,035.00
0100-3310-0-5730-1110-360100-331-00	\$3,122.00	(\$119.00)	\$3,003.00
0100-0000-0-8600-3141-360100-302-00	\$2,879.00	\$116.00	\$2,995.00
0100-6500-0-5760-1120-360100-504-00	\$1,804.00	\$992.00	\$2,796.00
0100-3310-0-5730-3151-360100-318-00	\$0.00	\$2,763.00	\$2,763.00
0100-9019-0-8600-2130-360100-290-00	\$2,631.00	\$120.00	\$2,751.00
0100-0000-0-5001-2700-360100-302-00	\$2,617.00	\$100.00	\$2,717.00
0100-0000-0-5001-2100-360100-302-00	\$2,617.00	\$100.00	\$2,717.00
0100-0000-0-8600-2110-360100-003-00	\$2,561.00	\$27.00	\$2,588.00
0100-3010-0-5760-1110-360100-347-00	\$3,291.00	(\$731.00)	\$2,560.00
0100-6510-0-5710-3151-360100-318-00	\$0.00	\$2,526.00	\$2,526.00
0100-9090-0-5710-3151-360100-318-00	\$0.00	\$2,428.00	\$2,428.00
0100-6500-0-5730-2100-360100-318-00	\$0.00	\$2,241.00	\$2,241.00
0100-6510-0-5710-3120-360100-318-00	\$2,137.00	\$86.00	\$2,223.00
0100-6331-0-3100-2100-360100-200-00	\$0.00	\$1,996.00	\$1,996.00
0100-0332-0-3600-1000-360100-504-00	\$1,544.00	\$253.00	\$1,797.00
0100-0000-0-8600-7600-360100-080-00	\$2,090.00	(\$307.00)	\$1,783.00
0100-3310-0-5760-1110-360100-331-01	\$1,474.00	\$46.00	\$1,520.00
0100-6500-0-5760-1194-360100-318-00	\$1,634.00	(\$423.00)	\$1,211.00
0100-0332-0-3600-2700-360100-504-00	\$1,117.00	\$38.00	\$1,155.00
0100-0330-0-3600-2700-360100-504-00	\$1,117.00	\$38.00	\$1,155.00
0100-5633-0-8600-2140-360100-281-00	\$0.00	\$1,003.00	\$1,003.00
0100-6388-0-3800-4000-360100-877-00	\$1,448.00	(\$446.00)	\$1,002.00
0100-3183-0-7110-2130-360100-271-00	\$855.00	\$34.00	\$889.00
0100-6500-0-5760-3120-360100-319-00	\$807.00	\$25.00	\$832.00
0100-9050-0-8600-2490-360100-286-87	\$0.00	\$802.00	\$802.00
0100-9050-0-8600-2490-360100-286-61	\$0.00	\$802.00	\$802.00
0100-9050-0-8600-2490-360100-286-28	\$0.00	\$802.00	\$802.00
0100-9019-0-8600-2490-360100-218-00	\$763.00	\$28.00	\$791.00
0100-6685-0-8600-2700-360100-228-00	\$760.00	\$31.00	\$791.00
0100-6546-0-5760-3120-360100-504-00	\$750.00	\$30.00	\$780.00
0100-6680-0-8600-2700-360100-228-00	\$760.00	\$6.00	\$766.00
0100-7366-0-8500-5000-360100-280-00	\$724.00	\$28.00	\$752.00
0100-9050-0-8600-2490-370200-286-20	\$0.00	\$237.00	\$237.00
0100-6500-0-5760-3113-370200-318-00	\$0.00	\$229.00	\$229.00
0100-9007-0-8600-2420-370200-406-00	\$217.00	\$6.00	\$223.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-9050-0-8600-2490-370200-286-22	\$0.00	\$219.00	\$219.00
0100-6500-0-5760-3145-370200-381-01	\$152.00	\$56.00	\$208.00
0100-7422-0-3600-1000-370200-504-00	\$375.00	(\$182.00)	\$193.00
0100-0332-0-3600-2700-370200-504-00	\$198.00	(\$10.00)	\$188.00
0100-0330-0-3600-2700-370200-504-00	\$198.00	(\$10.00)	\$188.00
0100-6520-0-5760-1110-370200-902-00	\$148.00	\$17.00	\$165.00
0100-6388-0-3800-4000-370200-877-00	\$356.00	(\$195.00)	\$161.00
0100-7824-0-3800-4000-370200-881-00	\$0.00	\$161.00	\$161.00
0100-0000-0-8600-7600-370200-080-00	\$188.00	(\$38.00)	\$150.00
0100-6520-0-5760-1110-370200-901-00	\$116.00	\$24.00	\$140.00
0100-3219-0-5730-3145-370200-347-00	\$0.00	\$124.00	\$124.00
0100-0000-0-0000-7500-370200-002-00	\$119.00	\$2.00	\$121.00
0100-6500-0-5760-3142-370200-332-00	\$32.00	\$88.00	\$120.00
0100-6500-0-5760-3113-370200-381-01	\$0.00	\$119.00	\$119.00
0100-5632-0-8600-2140-370200-281-00	\$115.00	\$2.00	\$117.00
0100-9019-0-8600-2490-370200-296-00	\$99.00	\$2.00	\$101.00
0100-9019-0-8600-2100-370200-217-02	\$91.00	\$2.00	\$93.00
0100-3219-0-5760-3142-370200-347-00	\$0.00	\$80.00	\$80.00
0100-3310-0-5760-1130-370200-319-00	\$30.00	\$18.00	\$48.00
0100-6388-0-3800-4000-370200-880-00	\$0.00	\$40.00	\$40.00
0100-6500-0-5730-3145-370200-381-00	\$205.00	(\$167.00)	\$38.00
0100-9019-0-8600-2490-370200-211-00	\$32.00	(\$2.00)	\$30.00
0100-6500-0-5760-1193-370200-319-00	\$19.00	\$8.00	\$27.00
0100-3219-0-5760-3110-370200-347-00	\$0.00	\$22.00	\$22.00
0100-3310-0-5001-2495-370200-319-00	\$25.00	(\$6.00)	\$19.00
0100-6500-0-5760-3143-370200-319-00	\$22.00	(\$6.00)	\$16.00
0100-6500-0-5760-3144-370200-319-00	\$0.00	\$10.00	\$10.00
0100-6510-0-5710-3151-370200-318-00	\$1,172.00	(\$1,169.25)	\$2.75
0100-6500-0-5760-3113-370200-351-00	\$2,178.00	(\$2,178.00)	\$0.00
0100-6500-0-5760-3110-370200-351-00	\$1,148.00	(\$1,148.00)	\$0.00
0100-0000-0-8600-3110-370200-302-00	\$1,063.00	(\$1,063.00)	\$0.00
0100-0000-0-0000-7380-370200-013-00	\$746.00	(\$746.00)	\$0.00
0100-6500-0-5760-3151-370200-331-00	\$507.00	(\$507.00)	\$0.00
0100-0000-0-8600-3113-370200-302-00	\$478.00	(\$478.00)	\$0.00
0100-9010-0-5760-3113-370200-302-00	\$34.00	(\$34.00)	\$0.00
0100-6500-0-5760-1110-370100-331-00	\$27,063.00	\$519.00	\$27,582.00
0100-6500-0-5760-3151-370100-318-00	\$16,399.00	\$65.00	\$16,464.00
0100-3310-0-5760-1110-370100-331-00	\$11,742.00	(\$613.00)	\$11,129.00
0100-9050-0-8600-2490-370100-244-00	\$10,107.00	(\$2,748.00)	\$7,359.00
0100-6500-0-5730-1110-370100-331-00	\$5,388.00	\$1,226.00	\$6,614.00
0100-6500-0-5730-3151-370100-318-00	\$0.00	\$6,110.00	\$6,110.00
0100-6500-0-5760-2700-370100-331-00	\$5,535.00	\$106.00	\$5,641.00
0100-9019-0-8600-2100-370100-217-00	\$3,780.00	\$1,730.00	\$5,510.00
0100-6500-0-5760-3120-370100-318-00	\$4,828.00	\$311.00	\$5,139.00

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-0000-0-8600-2120-370100-004-00	\$5,618.00	(\$587.00)	\$5,031.00
0100-6500-0-5760-2100-370100-318-00	\$5,266.00	(\$811.00)	\$4,455.00
0100-3305-0-5760-1110-370100-347-00	\$5,599.00	(\$1,210.00)	\$4,389.00
0100-9090-0-5710-1110-370100-318-00	\$4,563.00	(\$424.00)	\$4,139.00
0100-0330-0-3600-1000-370100-504-00	\$2,751.00	\$311.00	\$3,062.00
0100-6500-0-5001-2200-370100-318-00	\$2,932.00	\$3.00	\$2,935.00
0100-6500-0-5060-2200-370100-321-00	\$2,802.00	\$54.00	\$2,856.00
0100-6500-0-5760-1193-370100-318-00	\$3,004.00	(\$498.00)	\$2,506.00
0100-3310-0-5760-3151-370100-318-00	\$5,389.00	(\$2,936.00)	\$2,453.00
0100-0000-0-0000-7400-370100-100-00	\$2,288.00	\$14.00	\$2,302.00
0100-9019-0-8600-2100-370100-217-05	\$2,316.00	(\$87.00)	\$2,229.00
0100-6510-0-5710-1110-370100-318-00	\$1,495.00	\$721.00	\$2,216.00
0100-9019-1-8600-3110-430008-061-00	\$0.00	\$500.00	\$500.00
0100-0000-0-8600-7390-430008-011-00	\$0.00	\$500.00	\$500.00
0100-0000-0-8600-3130-430008-103-00	\$0.00	\$150.00	\$150.00
0100-9019-0-8600-2100-430008-217-05	\$0.00	\$150.00	\$150.00
0100-6500-0-5760-1110-430008-331-01	\$35.00	\$45.00	\$80.00
0100-0000-0-0000-7150-430008-070-00	\$765.00	(\$691.04)	\$73.96
0100-6520-0-5760-1110-430008-901-00	\$0.00	\$70.00	\$70.00
0100-9013-0-6000-1000-430008-868-00	\$0.00	\$50.00	\$50.00
0100-6500-0-5001-2200-430008-318-00	\$0.00	\$26.11	\$26.11
0100-6500-0-5060-2200-430008-321-00	\$0.00	\$12.86	\$12.86
0100-9050-0-8600-2490-430008-286-20	\$0.00	\$10.00	\$10.00
0100-6500-0-5760-1110-430008-904-00	\$4,932.00	(\$4,932.00)	\$0.00
0100-9019-0-8600-2490-430008-204-00	\$100.00	(\$100.00)	\$0.00
0100-6500-0-5760-1110-430003-331-00	\$2,000.00	\$50.00	\$2,050.00
0100-6500-0-5760-1110-430001-331-00	\$3,600.00	\$610.00	\$4,210.00
0100-3310-0-5760-1110-430001-331-00	\$3,600.00	(\$600.00)	\$3,000.00
0100-9007-0-7110-7700-430000-406-00	\$258,705.00	\$16,295.00	\$275,000.00
0100-0000-0-0000-7200-430000-018-00	\$40,000.00	\$10,000.00	\$50,000.00
0100-0000-0-0000-8200-430000-013-00	\$30,000.00	\$16,000.00	\$46,000.00
0100-6500-0-5760-3900-430000-318-01	\$20,000.00	\$20,000.00	\$40,000.00
0100-6010-0-8600-2490-430000-286-70	\$25,079.90	\$13,426.18	\$38,506.08
0100-6010-0-8600-2490-430000-286-20	\$12,133.29	\$21,312.19	\$33,445.48
0100-8150-0-0000-8110-430000-013-00	\$25,000.00	\$5,000.00	\$30,000.00
0100-6128-0-0000-8500-430000-331-00	\$0.00	\$27,175.51	\$27,175.51
0100-5630-0-8600-2140-430000-281-00	\$8,358.00	\$13,218.01	\$21,576.01
0100-6537-0-5760-1110-430000-347-00	\$0.00	\$20,494.72	\$20,494.72
0100-0000-0-0000-7550-430000-016-00	\$16,000.00	\$4,000.00	\$20,000.00
0100-8150-0-0000-8110-430000-013-11	\$8,000.00	\$12,000.00	\$20,000.00
0100-7810-0-8600-2490-430000-298-01	\$0.00	\$20,000.00	\$20,000.00
0100-6010-0-8600-2490-430000-286-64	\$284.28	\$18,601.25	\$18,885.53
0100-9019-0-8600-2130-430000-290-00	\$5,034.55	\$12,581.50	\$17,616.05
0100-7368-0-8500-5000-430000-280-00	\$16,700.00	(\$180.00)	\$16,520.00

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6010-3-8600-2490-430000-286-70	\$0.00	\$16,390.45	\$16,390.45
0100-5633-0-8600-2140-430000-281-00	\$0.00	\$15,000.00	\$15,000.00
0100-7366-0-8500-5000-430000-280-31	\$6,000.00	\$8,160.34	\$14,160.34
0100-6010-0-8600-2490-430000-286-22	\$2,239.83	\$11,614.98	\$13,854.81
0100-9007-0-7110-8500-430000-406-00	\$0.00	\$13,636.00	\$13,636.00
0100-6387-0-6000-1000-430000-864-00	\$0.00	\$13,557.00	\$13,557.00
0100-5632-0-8600-2140-430000-281-00	\$11,047.71	\$2,489.83	\$13,537.54
0100-6010-0-8600-2490-430000-286-27	\$12,204.42	\$1,018.00	\$13,222.42
0100-9050-0-8600-2490-430000-286-87	\$0.00	\$10,278.00	\$10,278.00
0100-9050-0-8600-2490-430000-286-28	\$0.00	\$10,193.00	\$10,193.00
0100-7366-0-8500-5000-430000-280-34	\$10,180.00	(\$180.00)	\$10,000.00
0100-6546-0-5760-3120-430000-351-00	\$0.00	\$8,558.00	\$8,558.00
0100-6010-0-8600-2490-430000-286-29	\$8,104.45	\$151.47	\$8,255.92
0100-6388-0-3800-4000-430000-880-00	\$0.00	\$8,000.00	\$8,000.00
0100-9050-0-8600-2490-430000-286-27	\$0.00	\$7,989.00	\$7,989.00
0100-9050-0-8600-2490-430000-286-61	\$0.00	\$7,738.90	\$7,738.90
0100-6010-3-8600-2490-430000-286-20	\$0.00	\$7,336.18	\$7,336.18
0100-6500-0-5760-2200-430000-320-00	\$9,312.64	(\$2,312.64)	\$7,000.00
0100-0330-0-3600-1000-430000-504-00	\$5,950.00	\$918.00	\$6,868.00
0100-6388-0-3800-4000-430000-877-00	\$2,000.00	\$4,814.14	\$6,814.14
0100-6762-0-5760-1110-430000-347-00	\$0.00	\$6,751.92	\$6,751.92
0100-6500-0-5760-3141-360100-318-00	\$720.00	\$29.00	\$749.00
0100-6500-0-5760-3120-360100-331-00	\$1,350.00	(\$726.00)	\$624.00
0100-7810-0-8600-2490-360100-298-01	\$0.00	\$614.00	\$614.00
0100-0000-0-8600-7430-360100-101-00	\$591.00	\$22.00	\$613.00
0100-3183-0-7110-2130-360100-271-01	\$851.00	(\$291.00)	\$560.00
0100-6500-0-5760-3141-360100-319-00	\$527.00	\$16.00	\$543.00
0100-7368-0-8500-5000-360100-280-00	\$483.00	\$18.00	\$501.00
0100-9019-0-8600-2490-360100-211-00	\$428.00	\$16.00	\$444.00
0100-9050-0-8600-2490-360100-286-70	\$0.00	\$407.00	\$407.00
0100-9050-0-8600-2490-360100-286-64	\$0.00	\$407.00	\$407.00
0100-9050-0-8600-2490-360100-286-27	\$0.00	\$407.00	\$407.00
0100-9050-0-8600-2490-360100-286-22	\$0.00	\$407.00	\$407.00
0100-9050-0-8600-2490-360100-286-20	\$0.00	\$407.00	\$407.00
0100-3385-0-5710-3141-360100-318-00	\$360.00	\$14.00	\$374.00
0100-9090-0-5710-3120-360100-318-00	\$375.00	(\$14.00)	\$361.00
0100-3385-0-5710-1130-360100-318-00	\$275.00	\$58.00	\$333.00
0100-0000-0-8600-7490-360100-102-00	\$295.00	\$11.00	\$306.00
0100-3385-0-5710-2200-360100-318-00	\$247.00	\$11.00	\$258.00
0100-3310-0-5760-3151-360100-319-00	\$221.00	\$32.00	\$253.00
0100-9019-0-8600-2100-360100-217-02	\$241.00	\$10.00	\$251.00
0100-9019-0-8600-2100-360100-217-01	\$241.00	\$10.00	\$251.00
0100-0330-0-3600-3110-360100-504-00	\$165.00	\$76.00	\$241.00
0100-9019-1-8600-2100-360100-217-05	\$0.00	\$223.00	\$223.00



ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-4204-0-8600-2150-360100-249-00	\$214.00	\$8.00	\$222.00
0100-3310-0-5730-1110-360100-332-00	\$193.00	\$6.00	\$199.00
0100-6500-0-5760-1193-360100-319-00	\$176.00	\$5.00	\$181.00
0100-6500-0-5760-1110-360100-331-01	\$0.00	\$181.00	\$181.00
0100-3010-0-3600-3110-360100-504-00	\$165.00	\$7.00	\$172.00
0100-3310-0-5760-1130-360100-319-00	\$281.00	(\$136.00)	\$145.00
0100-6500-0-5730-3120-360100-319-00	\$0.00	\$130.11	\$130.11
0100-6010-0-8600-2490-360100-286-29	\$114.00	\$5.00	\$119.00
0100-6010-0-8600-2490-360100-286-27	\$114.00	\$5.00	\$119.00
0100-6010-0-8600-2490-360100-286-20	\$114.00	\$5.00	\$119.00
0100-6510-0-5710-1130-360100-318-00	\$86.00	\$18.00	\$104.00
0100-6266-0-5730-3120-360100-347-00	\$0.00	\$90.00	\$90.00
0100-6010-0-8600-2490-360100-286-70	\$76.00	\$3.00	\$79.00
0100-6010-0-8600-2490-360100-286-64	\$76.00	\$3.00	\$79.00
0100-6010-0-8600-2490-360100-286-22	\$76.00	\$3.00	\$79.00
0100-1100-0-5760-1110-360100-347-00	\$0.00	\$60.00	\$60.00
0100-6500-0-5760-3120-360100-351-00	\$5,845.00	(\$5,845.00)	\$0.00
0100-6500-0-5710-3120-360100-318-00	\$347.00	(\$347.00)	\$0.00
0100-9010-0-5760-3120-360100-302-00	\$262.00	(\$262.00)	\$0.00
0100-6500-0-5760-3145-350200-331-00	\$11,242.00	\$494.00	\$11,736.00
0100-0000-0-0000-7300-350200-012-00	\$3,445.00	\$278.00	\$3,723.00
0100-6500-0-5760-3145-350200-381-00	\$2,192.00	\$553.00	\$2,745.00
0100-9007-0-7110-7700-350200-406-00	\$2,531.00	\$204.00	\$2,735.00
0100-6500-0-5760-3143-350200-318-00	\$2,049.00	(\$65.00)	\$1,984.00
0100-6500-0-5730-3145-350200-331-00	\$1,619.00	\$361.00	\$1,980.00
0100-0000-0-8600-7390-350200-011-00	\$1,943.00	\$24.00	\$1,967.00
0100-3310-0-5760-3151-350200-318-00	\$2,517.00	(\$577.00)	\$1,940.00
0100-9007-0-8600-7700-350200-400-00	\$1,851.00	\$51.00	\$1,902.00
0100-0000-0-0000-7700-350200-401-00	\$1,827.00	\$21.00	\$1,848.00
0100-6500-0-5760-3113-350200-381-00	\$1,304.00	\$451.00	\$1,755.00
0100-6500-0-5760-3151-350200-318-00	\$4,192.00	(\$2,636.00)	\$1,556.00
0100-1400-0-0000-8200-350200-013-00	\$1,502.00	\$30.00	\$1,532.00
0100-0000-0-0000-8200-350200-013-00	\$1,501.00	\$31.00	\$1,532.00
0100-6500-0-5760-3142-350200-331-00	\$1,111.00	\$157.00	\$1,268.00
0100-6500-0-5760-3144-350200-318-00	\$1,151.00	\$14.00	\$1,165.00
0100-0000-0-0000-7300-350200-001-00	\$963.00	\$92.00	\$1,055.00
0100-0000-0-0000-7400-350200-100-00	\$1,196.00	(\$160.00)	\$1,036.00
0100-9007-0-7110-7700-350200-405-00	\$1,001.00	\$28.00	\$1,029.00
0100-3310-0-5760-2700-350200-331-00	\$903.00	\$39.00	\$942.00
0100-6537-0-5760-3113-350200-347-00	\$77.00	\$853.00	\$930.00
0100-6500-0-5760-3113-350200-331-00	\$1,093.00	(\$170.00)	\$923.00
0100-6500-0-5760-1130-350200-320-00	\$730.00	\$26.00	\$756.00
0100-7366-0-8500-5000-350200-280-00	\$568.00	(\$39.00)	\$529.00
0100-0000-0-8600-7430-350200-101-00	\$515.00	\$6.00	\$521.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-7422-0-1110-3151-350200-347-00	\$238.00	\$278.00	\$516.00
0100-5826-0-5760-3113-350200-347-00	\$0.00	\$516.00	\$516.00
0100-6010-0-8600-2490-350200-286-29	\$447.00	(\$4.00)	\$443.00
0100-8150-0-0000-8110-350200-013-00	\$437.00	\$5.00	\$442.00
0100-6500-0-5760-3113-350200-302-00	\$0.00	\$440.00	\$440.00
0100-3410-0-4900-3110-350200-910-09	\$413.00	(\$4.00)	\$409.00
0100-6546-0-5760-3110-350200-351-00	\$0.00	\$400.00	\$400.00
0100-6500-0-5060-2200-350200-318-00	\$341.00	\$5.00	\$346.00
0100-6500-0-5760-3110-350200-302-00	\$0.00	\$336.00	\$336.00
0100-9050-0-8600-2490-350200-286-87	\$0.00	\$329.00	\$329.00
0100-0000-0-0000-7150-350200-061-00	\$321.00	\$6.00	\$327.00
0100-6500-0-5060-2200-350200-321-00	\$320.00	\$4.00	\$324.00
0100-6500-0-5760-1193-350200-318-00	\$298.00	\$25.00	\$323.00
0100-5826-0-8600-7500-350200-000-00	\$0.00	\$290.00	\$290.00
0100-0000-0-8600-3130-350200-103-00	\$279.00	\$4.00	\$283.00
0100-5633-0-8600-2140-350200-281-00	\$0.00	\$282.00	\$282.00
0100-6057-0-8600-2100-350200-200-00	\$0.00	\$281.00	\$281.00
0100-3213-0-5760-3145-350200-347-00	\$260.00	\$9.00	\$269.00
0100-3310-0-5760-1132-350200-318-00	\$239.00	\$28.00	\$267.00
0100-6010-0-8600-2490-350200-286-22	\$327.00	(\$62.00)	\$265.00
0100-9019-0-8600-2100-350200-217-00	\$256.00	\$4.00	\$260.00
0100-6500-0-5760-1190-350200-369-00	\$214.00	\$42.00	\$256.00
0100-3305-0-5760-3143-350200-347-00	\$305.00	(\$53.00)	\$252.00
0100-9050-0-8600-2490-350200-286-28	\$0.00	\$252.00	\$252.00
0100-0000-0-8600-7490-350200-102-00	\$237.00	\$4.00	\$241.00
0100-6520-0-5760-1110-350200-900-00	\$259.00	(\$22.00)	\$237.00
0100-6546-0-5760-3113-350200-351-00	\$0.00	\$235.00	\$235.00
0100-6010-0-8600-2490-350200-286-20	\$358.00	(\$125.00)	\$233.00
0100-9090-0-5710-1110-350200-318-00	\$15.00	\$217.00	\$232.00
0100-0000-0-8600-2110-350200-200-00	\$364.00	(\$156.00)	\$208.00
0100-3310-0-5001-2495-350200-318-00	\$212.00	(\$5.00)	\$207.00
0100-6010-0-8600-2490-350200-286-64	\$286.00	(\$87.00)	\$199.00
0100-9050-0-8600-2490-350200-286-61	\$0.00	\$194.00	\$194.00
0100-6010-0-8600-2490-350200-286-70	\$322.00	(\$135.00)	\$187.00
0100-3310-0-5730-1110-350200-331-00	\$306.00	(\$141.00)	\$165.00
0100-9050-0-8600-2490-350200-286-27	\$0.00	\$150.00	\$150.00
0100-0000-0-8600-7200-350200-002-00	\$137.00	\$2.00	\$139.00
0100-3410-0-4900-3110-350200-910-10	\$136.00	\$1.00	\$137.00
0100-9090-0-5710-3144-350200-318-00	\$127.00	\$9.00	\$136.00
0100-3310-0-5760-1130-350200-318-00	\$129.00	\$4.00	\$133.00
0100-5630-0-8600-2140-350200-281-00	\$164.00	(\$36.00)	\$128.00
0100-6010-3-8600-2490-350200-286-70	\$0.00	\$126.00	\$126.00
0100-0000-0-8600-2120-350200-004-00	\$189.00	(\$64.00)	\$125.00
0100-9050-0-8500-5000-350200-292-00	\$130.00	(\$6.00)	\$124.00

**ResolutionNo.**

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L I	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-0000-0-8600-2110-350200-003-00	\$154.00	(\$31.00)	\$123.00
0100-9050-0-8600-2490-350200-244-00	\$102.00	\$18.00	\$120.00
0100-9019-0-8600-2100-350200-217-05	\$26.00	\$94.00	\$120.00
0100-9019-0-8600-2490-350200-290-00	\$144.00	(\$25.00)	\$119.00
0100-6010-3-8600-2490-430000-286-27	\$0.00	\$6,740.39	\$6,740.39
0100-6128-0-1110-1000-430000-331-00	\$0.00	\$6,320.24	\$6,320.24
0100-3010-0-5760-1110-430000-347-00	\$0.00	\$6,254.26	\$6,254.26
0100-9050-0-8600-2490-430000-286-64	\$0.00	\$6,047.00	\$6,047.00
0100-9050-0-8600-2490-430000-286-22	\$0.00	\$6,047.00	\$6,047.00
0100-9050-0-8600-2490-430000-286-20	\$0.00	\$6,037.00	\$6,037.00
0100-0000-0-0000-8200-430000-013-11	\$7,000.00	(\$1,000.00)	\$6,000.00
0100-1100-0-3600-1000-430000-504-00	\$0.00	\$5,966.26	\$5,966.26
0100-6010-3-8600-2490-430000-286-64	\$0.00	\$5,764.29	\$5,764.29
0100-6500-0-5060-2200-430000-321-00	\$5,500.00	(\$150.00)	\$5,350.00
0100-1100-0-5760-1110-430000-347-00	\$15,500.00	(\$10,500.00)	\$5,000.00
0100-3183-0-7110-2130-430000-271-01	\$4,888.54	(\$26.00)	\$4,862.54
0100-6500-0-5730-2700-430000-331-00	\$0.00	\$4,200.00	\$4,200.00
0100-9050-0-8600-2490-430000-244-00	\$2,500.00	\$1,500.00	\$4,000.00
0100-9050-0-8600-2490-430000-286-70	\$0.00	\$3,947.00	\$3,947.00
0100-6762-0-3600-1000-430000-504-00	\$0.00	\$3,481.98	\$3,481.98
0100-7388-0-0000-8200-430000-013-00	\$3,420.83	(\$256.03)	\$3,164.80
0100-6010-3-8600-2490-430000-286-22	\$0.00	\$3,160.37	\$3,160.37
0100-6388-0-3800-4000-430000-864-00	\$0.00	\$3,000.00	\$3,000.00
0100-6388-0-3800-4000-430000-866-00	\$0.00	\$3,000.00	\$3,000.00
0100-7810-0-8600-2490-430000-298-00	\$0.00	\$3,000.00	\$3,000.00
0100-6500-0-5760-3151-430000-318-00	\$3,613.00	(\$723.00)	\$2,890.00
0100-6680-0-8600-2700-430000-228-00	\$1,000.00	\$1,878.00	\$2,878.00
0100-9050-0-8600-2490-430000-244-02	\$9,851.14	(\$7,293.81)	\$2,557.33
0100-6500-0-5730-1110-430000-331-01	\$2,300.00	\$200.00	\$2,500.00
0100-5634-0-5760-1110-430000-347-00	\$0.00	\$2,485.89	\$2,485.89
0100-6510-0-5710-1110-430000-318-00	\$365.00	\$1,835.00	\$2,200.00
0100-9019-1-8600-3110-430000-061-00	\$1,688.34	\$300.66	\$1,989.00
0100-3310-0-5760-3151-430000-318-00	\$2,000.00	(\$400.00)	\$1,600.00
0100-3515-0-3600-1000-430000-504-00	\$0.00	\$1,514.26	\$1,514.26
0100-0000-0-8600-7390-430000-011-00	\$1,000.00	\$500.00	\$1,500.00
0100-7824-0-3800-4000-430000-881-00	\$0.00	\$1,480.00	\$1,480.00
0100-6331-0-8600-2100-430000-200-00	\$0.00	\$1,385.00	\$1,385.00
0100-3183-0-7110-2130-430000-271-00	\$1,133.16	\$60.13	\$1,193.29
0100-6537-0-5760-3143-430000-347-00	\$0.00	\$1,041.80	\$1,041.80
0100-7366-0-8500-5000-430000-280-33	\$500.00	\$507.00	\$1,007.00
0100-0000-0-0000-7300-430000-001-00	\$600.00	\$400.00	\$1,000.00
0100-6300-0-3600-1000-430000-504-00	\$0.00	\$1,000.00	\$1,000.00
0100-6500-0-5760-1193-430000-318-00	\$900.00	\$50.00	\$950.00
0100-6520-0-5760-1110-430000-900-00	\$77.00	\$826.00	\$903.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-3410-0-4900-3110-430000-910-09	\$675.00	\$177.00	\$852.00
0100-3395-0-5730-1110-430000-318-00	\$0.00	\$829.57	\$829.57
0100-6500-0-5760-3142-430000-331-00	\$0.00	\$800.00	\$800.00
0100-9050-1-8600-2490-430000-244-02	\$0.00	\$792.12	\$792.12
0100-6500-0-5760-3141-430000-331-00	\$0.00	\$725.00	\$725.00
0100-6500-0-5730-3151-430000-318-00	\$0.00	\$723.00	\$723.00
0100-6537-0-5760-3113-430000-347-00	\$0.00	\$706.40	\$706.40
0100-6537-0-5730-3151-430000-347-00	\$0.00	\$704.36	\$704.36
0100-0000-0-8600-3130-430000-103-00	\$500.00	\$100.00	\$600.00
0100-0000-0-0000-7200-430000-009-00	\$500.00	\$100.00	\$600.00
0100-6546-0-5760-3113-430000-351-00	\$0.00	\$600.00	\$600.00
0100-3410-0-4900-3110-430000-910-10	\$544.00	\$40.00	\$584.00
0100-6010-3-8600-2490-430000-286-29	\$0.00	\$536.27	\$536.27
0100-6546-0-5760-3110-430000-351-00	\$0.00	\$515.00	\$515.00
0100-0000-0-8600-2110-430000-200-00	\$250.00	\$250.00	\$500.00
0100-1100-0-3600-2700-430000-504-00	\$0.00	\$500.00	\$500.00
0100-3310-0-5730-3151-430000-318-00	\$0.00	\$400.00	\$400.00
0100-9019-1-8600-2100-430000-217-05	\$0.00	\$308.00	\$308.00
0100-6520-0-5760-1110-430000-901-00	\$517.00	(\$267.00)	\$250.00
0100-9019-0-8600-2490-430000-286-20	\$0.00	\$250.00	\$250.00
0100-7422-0-3600-1000-430000-504-00	\$300.00	(\$54.40)	\$245.60
0100-3385-0-5710-1130-430000-318-00	\$65.00	\$165.00	\$230.00
0100-3515-0-3600-1000-430000-504-01	\$0.00	\$219.09	\$219.09
0100-9013-0-6000-1000-430000-868-00	\$0.00	\$200.00	\$200.00
0100-9013-0-6000-1000-430000-822-00	\$0.00	\$185.00	\$185.00
0100-0000-0-0000-7150-430000-070-00	\$375.00	(\$195.42)	\$179.58
0100-6537-0-5760-3151-430000-347-00	\$0.00	\$107.20	\$107.20
0100-6520-0-5760-1110-430000-902-00	\$855.00	(\$755.00)	\$100.00
0100-6500-0-5760-3120-430000-331-00	\$82.00	\$18.00	\$100.00
0100-9050-0-8600-2140-430000-281-00	\$0.00	\$100.00	\$100.00
0100-9021-0-5060-2200-430000-376-00	\$0.00	\$83.40	\$83.40
0100-6546-0-5760-3120-430000-504-00	\$8.75	\$59.58	\$68.33
0100-9090-0-5710-3151-430000-318-00	\$0.00	\$66.00	\$66.00
0100-9007-0-7110-7700-430000-409-00	\$0.00	\$50.00	\$50.00
0100-3385-0-5710-3141-430000-318-00	\$0.00	\$50.00	\$50.00
0100-6500-0-5760-3120-430000-302-00	\$0.00	\$25.00	\$25.00
0100-6546-0-5760-3110-430000-331-00	\$0.00	\$18.99	\$18.99
0100-6500-0-5760-1190-430000-369-00	\$0.00	\$17.32	\$17.32
0100-9019-0-8600-2100-430000-217-02	\$0.00	\$10.00	\$10.00
0100-3305-0-5760-1110-430000-347-00	\$128,618.00	(\$128,618.00)	\$0.00
0100-3326-1-5760-1110-430000-313-00	\$16,653.00	(\$16,653.00)	\$0.00
0100-6500-0-5760-3151-430000-331-00	\$9,487.00	(\$9,487.00)	\$0.00
0100-6500-0-5760-3120-430000-351-00	\$8,558.00	(\$8,558.00)	\$0.00
0100-9010-0-5760-3120-430000-302-00	\$1,763.00	(\$1,763.00)	<sup>206</sup> \$0.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6500-0-5760-1110-430000-904-00	\$1,000.00	(\$1,000.00)	\$0.00
0100-6500-0-5760-3113-430000-351-00	\$600.00	(\$600.00)	\$0.00
0100-6500-0-5760-3110-430000-351-00	\$500.00	(\$500.00)	\$0.00
0100-0000-0-0000-7380-430000-013-00	\$250.00	(\$250.00)	\$0.00
0100-9019-0-8600-2490-430000-204-00	\$200.00	(\$200.00)	\$0.00
0100-6500-0-5760-1110-430000-314-00	\$0.00	(\$235.94)	(\$235.94)
0100-9050-0-8600-2490-420000-244-02	\$34,500.00	(\$14,680.71)	\$19,819.29
0100-1100-0-5760-1110-410000-347-00	\$0.00	\$97,000.00	\$97,000.00
0100-6300-0-5760-1110-410000-347-00	\$10,000.00	\$10,000.00	\$20,000.00
0100-6300-0-3600-1000-410000-504-00	\$0.00	\$5,086.00	\$5,086.00
0100-6500-0-5760-3145-370200-331-00	\$35,106.00	\$1,248.00	\$36,354.00
0100-0000-0-0000-7300-370200-012-00	\$11,023.00	\$891.00	\$11,914.00
0100-9007-0-7110-7700-370200-406-00	\$8,091.00	\$652.00	\$8,743.00
0100-6500-0-5760-3145-370200-381-00	\$6,898.00	\$1,750.00	\$8,648.00
0100-6500-0-5760-3143-370200-318-00	\$6,502.00	(\$205.00)	\$6,297.00
0100-0000-0-8600-7390-370200-011-00	\$6,217.00	\$77.00	\$6,294.00
0100-3310-0-5760-3151-370200-318-00	\$7,981.00	(\$1,773.00)	\$6,208.00
0100-6500-0-5730-3145-370200-331-00	\$5,029.00	\$1,138.00	\$6,167.00
0100-9007-0-8600-7700-370200-400-00	\$5,922.00	\$164.00	\$6,086.00
0100-0000-0-0000-7700-370200-401-00	\$5,845.00	\$68.00	\$5,913.00
0100-6500-0-5760-3113-370200-381-00	\$4,174.00	\$1,407.00	\$5,581.00
0100-6500-0-5760-3151-370200-318-00	\$13,416.00	(\$8,436.00)	\$4,980.00
0100-1400-0-0000-8200-370200-013-00	\$4,805.00	\$96.00	\$4,901.00
0100-0000-0-0000-8200-370200-013-00	\$4,804.00	\$97.00	\$4,901.00
0100-6500-0-5760-3142-370200-331-00	\$3,394.00	\$516.00	\$3,910.00
0100-6500-0-5760-3144-370200-318-00	\$3,643.00	\$43.00	\$3,686.00
0100-0000-0-0000-7300-370200-001-00	\$3,082.00	\$294.00	\$3,376.00
0100-0000-0-0000-7400-370200-100-00	\$3,827.00	(\$513.00)	\$3,314.00
0100-9007-0-7110-7700-370200-405-00	\$3,202.00	\$91.00	\$3,293.00
0100-3310-0-5760-2700-370200-331-00	\$2,890.00	\$125.00	\$3,015.00
0100-6537-0-5760-3113-370200-347-00	\$248.00	\$2,728.00	\$2,976.00
0100-6500-0-5760-3113-370200-331-00	\$3,488.00	(\$550.00)	\$2,938.00
0100-6500-0-5760-1130-370200-320-00	\$2,266.00	\$99.00	\$2,365.00
0100-7366-0-8500-5000-370200-280-00	\$1,818.00	(\$124.00)	\$1,694.00
0100-6500-0-5730-3145-220000-331-00	\$305,830.00	\$67,044.00	\$372,874.00
0100-6500-0-5760-3113-220000-381-00	\$253,850.00	\$87,937.00	\$341,787.00
0100-6500-0-5760-3151-220000-318-00	\$838,484.00	(\$527,259.00)	\$311,225.00
0100-1400-0-0000-8200-220000-013-00	\$300,276.00	\$6,007.00	\$306,283.00
0100-0000-0-0000-8200-220000-013-00	\$300,275.00	\$6,008.00	\$306,283.00
0100-6500-0-5760-3142-220000-331-00	\$207,140.00	\$32,232.00	\$239,372.00
0100-6500-0-5760-3144-220000-318-00	\$227,669.00	\$2,712.00	\$230,381.00
0100-6537-0-5760-3113-220000-347-00	\$15,487.00	\$170,492.00	\$185,979.00
0100-6500-0-5760-3113-220000-331-00	\$217,006.00	(\$49,385.00)	\$167,621.00
0100-7422-0-1110-3151-220000-347-00	\$47,618.00	\$55,681.00	\$103,299.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-5826-0-5760-3113-220000-347-00	\$0.00	\$103,299.00	\$103,299.00
0100-6500-0-5760-3113-220000-302-00	\$0.00	\$87,594.00	\$87,594.00
0100-6546-0-5760-3110-220000-351-00	\$0.00	\$80,094.00	\$80,094.00
0100-7415-0-5760-3145-220000-331-00	\$54,192.49	\$20,955.00	\$75,147.49
0100-6500-0-5760-3110-220000-302-00	\$0.00	\$67,234.00	\$67,234.00
0100-6010-0-8600-2490-220000-286-29	\$61,182.00	(\$757.00)	\$60,425.00
0100-3213-0-5760-3145-220000-347-00	\$52,000.00	\$1,722.00	\$53,722.00
0100-3305-0-5760-3143-220000-347-00	\$61,034.00	(\$10,702.00)	\$50,332.00
0100-6546-0-5760-3113-220000-351-00	\$0.00	\$41,505.00	\$41,505.00
0100-9050-0-8600-2490-220000-286-87	\$0.00	\$38,915.00	\$38,915.00
0100-6010-0-8600-2490-220000-286-22	\$41,682.00	(\$8,502.00)	\$33,180.00
0100-6010-0-8600-2490-220000-286-20	\$45,715.00	(\$17,392.00)	\$28,323.00
0100-9050-0-8600-2490-220000-286-27	\$0.00	\$27,538.00	\$27,538.00
0100-9090-0-5710-3144-220000-318-00	\$25,397.00	\$1,865.00	\$27,262.00
0100-6010-0-8600-2490-220000-286-70	\$40,399.00	(\$13,335.00)	\$27,064.00
0100-9050-0-8600-2490-220000-286-28	\$0.00	\$26,281.00	\$26,281.00
0100-9019-0-8600-2490-220000-290-00	\$28,831.00	(\$4,985.00)	\$23,846.00
0100-6010-0-8600-2490-220000-286-64	\$31,434.00	(\$8,447.00)	\$22,987.00
0100-3310-0-5760-3151-220000-319-00	\$31,000.00	(\$10,500.00)	\$20,500.00
0100-6500-0-5760-3700-220000-331-00	\$9,119.00	\$11,127.00	\$20,246.00
0100-5826-0-5730-3142-220000-347-00	\$0.00	\$18,288.00	\$18,288.00
0100-6537-0-5760-3110-220000-347-00	\$0.00	\$16,808.00	\$16,808.00
0100-6010-3-8600-2490-220000-286-70	\$0.00	\$16,175.00	\$16,175.00
0100-6500-0-5760-3113-220000-318-00	\$0.00	\$14,342.00	\$14,342.00
0100-9050-0-8600-2490-220000-286-61	\$0.00	\$14,251.00	\$14,251.00
0100-6010-3-8600-2490-220000-286-20	\$0.00	\$14,102.00	\$14,102.00
0100-9007-0-8600-2420-220000-406-00	\$13,563.00	\$398.00	\$13,961.00
0100-6500-0-5760-3145-220000-381-01	\$9,500.00	\$3,500.00	\$13,000.00
0100-9050-0-8600-2490-220000-286-64	\$0.00	\$12,447.00	\$12,447.00
0100-9050-0-8600-2490-220000-286-70	\$0.00	\$12,446.00	\$12,446.00
0100-9050-0-8600-2490-220000-286-20	\$0.00	\$12,380.00	\$12,380.00
0100-9050-0-8600-2490-220000-286-22	\$0.00	\$11,255.00	\$11,255.00
0100-7415-0-5730-3145-220000-331-00	\$9,629.29	\$852.06	\$10,481.35
0100-6010-3-8600-2490-220000-286-64	\$0.00	\$9,430.00	\$9,430.00
0100-6010-3-8600-2490-220000-286-29	\$0.00	\$9,417.98	\$9,417.98
0100-7415-0-5760-3142-220000-331-00	\$10,208.00	(\$1,023.00)	\$9,185.00
0100-7415-0-5760-3145-220000-381-00	\$7,251.86	\$1,218.14	\$8,470.00
0100-6500-0-5760-3113-220000-381-01	\$0.00	\$7,450.00	\$7,450.00
0100-3219-0-5730-3145-220000-347-00	\$0.00	\$6,500.00	\$6,500.00
0100-7415-0-0000-7200-220000-000-00	\$5,381.75	\$448.25	\$5,830.00
0100-6500-0-5760-3142-220000-332-00	\$0.00	\$5,515.16	\$5,515.16
0100-6010-3-8600-2490-220000-286-22	\$0.00	\$5,488.22	\$5,488.22
0100-3219-0-5760-3142-220000-347-00	\$0.00	\$5,000.00	\$5,000.00
0100-7415-0-5760-3151-220000-318-00	\$4,631.00	\$264.00	\$4,895.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-7415-0-8600-2490-220000-286-29	\$3,740.00	(\$165.00)	\$3,575.00
0100-6500-0-5730-3145-220000-381-00	\$12,533.00	(\$10,152.00)	\$2,381.00
0100-7415-0-5760-3113-220000-381-00	\$0.00	\$2,200.00	\$2,200.00
0100-6266-0-5730-3145-220000-347-00	\$0.00	\$2,000.00	\$2,000.00
0100-7415-0-8600-2490-220000-286-22	\$2,739.00	(\$1,089.00)	\$1,650.00
0100-3219-0-5760-3110-220000-347-00	\$0.00	\$1,353.00	\$1,353.00
0100-7415-0-8600-3113-220000-302-00	\$1,718.79	(\$638.04)	\$1,080.75
0100-7415-0-5760-3113-220000-331-00	\$603.09	\$441.91	\$1,045.00
0100-6500-0-5760-3143-220000-319-00	\$1,400.00	(\$400.00)	\$1,000.00
0100-6500-0-5760-3113-220000-332-00	\$0.00	\$1,000.00	\$1,000.00
0100-6500-0-5760-3144-220000-319-00	\$0.00	\$610.00	\$610.00
0100-9050-0-8600-2490-330100-286-27	\$0.00	\$163.00	\$163.00
0100-9050-0-8600-2490-330100-286-22	\$0.00	\$163.00	\$163.00
0100-9050-0-8600-2490-330100-286-20	\$0.00	\$163.00	\$163.00
0100-3385-0-5710-3141-330100-318-00	\$149.00	\$1.00	\$150.00
0100-9090-0-5710-3120-330100-318-00	\$155.00	(\$10.00)	\$145.00
0100-3385-0-5710-1130-330100-318-00	\$113.00	\$20.00	\$133.00
0100-0000-0-8600-7490-330100-102-00	\$122.00	\$1.00	\$123.00
0100-3385-0-5710-2200-330100-318-00	\$102.00	\$1.00	\$103.00
0100-3310-0-5760-3151-330100-319-00	\$91.00	\$11.00	\$102.00
0100-9019-0-8600-2100-330100-217-02	\$100.00	\$1.00	\$101.00
0100-0330-0-3600-3110-330100-504-00	\$68.00	\$29.00	\$97.00
0100-4204-0-8600-2150-330100-249-00	\$88.00	\$1.00	\$89.00
0100-9019-1-8600-2100-330100-217-05	\$0.00	\$89.00	\$89.00
0100-6500-0-5760-1110-330100-331-01	\$0.00	\$73.00	\$73.00
0100-3010-0-3600-3110-330100-504-00	\$68.00	\$1.00	\$69.00
0100-3310-0-5760-1130-330100-319-00	\$116.00	(\$58.00)	\$58.00
0100-6500-0-5730-3120-330100-319-00	\$0.00	\$52.13	\$52.13
0100-6010-0-8600-2490-330100-286-20	\$47.00	\$1.00	\$48.00
0100-6510-0-5710-1130-330100-318-00	\$36.00	\$6.00	\$42.00
0100-6266-0-5730-3120-330100-347-00	\$0.00	\$36.00	\$36.00
0100-6010-0-8600-2490-330100-286-22	\$31.00	\$1.00	\$32.00
0100-1100-0-5760-1110-330100-347-00	\$0.00	\$30.00	\$30.00
0100-6500-0-5760-3120-330100-351-00	\$2,415.00	(\$2,415.00)	\$0.00
0100-6500-0-5710-3120-330100-318-00	\$143.00	(\$143.00)	\$0.00
0100-9010-0-5760-3120-330100-302-00	\$108.00	(\$108.00)	\$0.00
0100-6500-0-5760-3145-320200-331-00	\$520,220.00	(\$7,024.00)	\$513,196.00
0100-0000-0-0000-7300-320200-012-00	\$174,789.00	\$11,839.00	\$186,628.00
0100-9007-0-7110-7700-320200-406-00	\$130,682.00	\$1,872.00	\$132,554.00
0100-6500-0-5760-3145-320200-381-00	\$80,660.00	\$24,382.00	\$105,042.00
0100-6500-0-5760-3143-320200-318-00	\$103,101.00	(\$4,275.00)	\$98,826.00
0100-0000-0-8600-7390-320200-011-00	\$98,582.00	(\$5.00)	\$98,577.00
0100-9007-0-8600-7700-320200-400-00	\$96,606.00	\$1,379.00	\$97,985.00
0100-0000-0-0000-7700-320200-401-00	\$92,678.00	(\$3.00)	\$92,675.00

**ResolutionNo.**

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6500-0-5730-3145-320200-331-00	\$79,746.00	\$9,794.00	\$89,540.00
0100-6500-0-5760-3113-320200-381-00	\$66,178.00	\$19,772.00	\$85,950.00
0100-1400-0-0000-8200-320200-013-00	\$71,509.00	\$2.00	\$71,511.00
0100-0000-0-0000-8200-320200-013-00	\$71,509.00	\$2.00	\$71,511.00
0100-3310-0-5760-3151-320200-318-00	\$94,942.00	(\$30,046.00)	\$64,896.00
0100-6500-0-5760-3151-320200-318-00	\$107,536.00	(\$43,311.00)	\$64,225.00
0100-6500-0-5760-3142-320200-331-00	\$53,820.00	\$6,909.00	\$60,729.00
0100-6500-0-5760-3144-320200-318-00	\$57,760.00	(\$3.00)	\$57,757.00
0100-0000-0-0000-7300-320200-001-00	\$48,867.00	\$4,163.00	\$53,030.00
0100-9007-0-7110-7700-320200-405-00	\$52,233.00	\$747.00	\$52,980.00
0100-0000-0-0000-7400-320200-100-00	\$60,690.00	(\$8,908.00)	\$51,782.00
0100-6500-0-5760-3113-320200-331-00	\$55,308.00	(\$9,133.00)	\$46,175.00
0100-6537-0-5760-3113-320200-347-00	\$3,929.00	\$42,239.00	\$46,168.00
0100-3310-0-5760-2700-320200-331-00	\$39,159.00	\$2.00	\$39,161.00
0100-6500-0-5760-1130-320200-320-00	\$35,937.00	\$552.00	\$36,489.00
0100-7366-0-8500-5000-320200-280-00	\$28,833.00	(\$2,529.00)	\$26,304.00
0100-0000-0-8600-7430-320200-101-00	\$26,108.00	\$1.00	\$26,109.00
0100-9050-0-8600-2490-360200-286-87	\$0.00	\$2,379.00	\$2,379.00
0100-0000-0-0000-7150-360200-061-00	\$2,250.00	\$119.00	\$2,369.00
0100-6500-0-5060-2200-360200-321-00	\$2,249.00	\$95.00	\$2,344.00
0100-6500-0-5760-1193-360200-318-00	\$2,090.00	\$244.00	\$2,334.00
0100-5826-0-8600-7500-360200-000-00	\$0.00	\$2,098.00	\$2,098.00
0100-0000-0-8600-3130-360200-103-00	\$1,955.00	\$93.00	\$2,048.00
0100-5633-0-8600-2140-360200-281-00	\$0.00	\$2,041.00	\$2,041.00
0100-6057-0-8600-2100-360200-200-00	\$0.00	\$2,033.00	\$2,033.00
0100-3213-0-5760-3145-360200-347-00	\$1,825.00	\$119.00	\$1,944.00
0100-3310-0-5760-1132-360200-318-00	\$1,675.00	\$259.00	\$1,934.00
0100-6010-0-8600-2490-360200-286-22	\$2,296.00	(\$380.00)	\$1,916.00
0100-9019-0-8600-2100-360200-217-00	\$1,795.00	\$89.00	\$1,884.00
0100-6500-0-5760-1190-360200-369-00	\$1,503.00	\$347.00	\$1,850.00
0100-9050-0-8600-2490-360200-286-28	\$0.00	\$1,824.00	\$1,824.00
0100-3305-0-5760-3143-360200-347-00	\$2,142.00	(\$320.00)	\$1,822.00
0100-0000-0-8600-7490-360200-102-00	\$1,667.00	\$74.00	\$1,741.00
0100-6546-0-5760-3113-360200-351-00	\$0.00	\$1,703.00	\$1,703.00
0100-6010-0-8600-2490-360200-286-20	\$2,517.00	(\$830.00)	\$1,687.00
0100-9090-0-5710-1110-360200-318-00	\$105.00	\$1,576.00	\$1,681.00
0100-0000-0-8600-2110-360200-200-00	\$2,554.00	(\$1,046.00)	\$1,508.00
0100-3310-0-5001-2495-360200-318-00	\$1,461.00	\$35.00	\$1,496.00
0100-6010-0-8600-2490-360200-286-64	\$2,007.00	(\$569.00)	\$1,438.00
0100-9050-0-8600-2490-360200-286-61	\$0.00	\$1,403.00	\$1,403.00
0100-6010-0-8600-2490-360200-286-70	\$2,263.00	(\$911.00)	\$1,352.00
0100-3310-0-5730-1110-360200-331-00	\$2,122.00	(\$927.00)	\$1,195.00
0100-9050-0-8600-2490-360200-286-27	\$0.00	\$1,084.00	\$1,084.00
0100-0000-0-8600-7200-360200-002-00	\$964.00	\$41.00	\$1,005.00



ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-9090-0-5710-3144-360200-318-00	\$891.00	\$96.00	\$987.00
0100-3310-0-5760-1130-360200-318-00	\$953.00	\$10.00	\$963.00
0100-5630-0-8600-2140-360200-281-00	\$1,154.00	(\$224.00)	\$930.00
0100-6010-3-8600-2490-360200-286-70	\$0.00	\$912.00	\$912.00
0100-9050-0-8500-5000-360200-292-00	\$916.00	(\$15.00)	\$901.00
0100-0000-0-8600-2120-360200-004-00	\$1,328.00	(\$428.00)	\$900.00
0100-0000-0-8600-2110-360200-003-00	\$1,081.00	(\$188.00)	\$893.00
0100-3410-0-4900-3110-360200-910-10	\$742.00	\$141.00	\$883.00
0100-9050-0-8600-2490-360200-244-00	\$717.00	\$148.00	\$865.00
0100-9019-0-8600-2100-360200-217-05	\$179.00	\$686.00	\$865.00
0100-9019-0-8600-2490-360200-290-00	\$1,012.00	(\$149.00)	\$863.00
0100-6500-0-5760-3700-360200-331-00	\$408.00	\$415.00	\$823.00
0100-6010-3-8600-2490-360200-286-20	\$0.00	\$805.00	\$805.00
0100-3310-0-5760-3151-360200-319-00	\$1,088.00	(\$346.00)	\$742.00
0100-6500-0-5760-2700-360200-369-00	\$694.00	\$36.00	\$730.00
0100-6010-3-8600-2490-360200-286-64	\$0.00	\$697.00	\$697.00
0100-5826-0-5730-3142-360200-347-00	\$0.00	\$662.00	\$662.00
0100-6010-0-8600-2490-360200-286-27	\$739.00	(\$81.00)	\$658.00
0100-0000-0-0000-7110-360200-060-00	\$587.00	\$24.00	\$611.00
0100-6537-0-5760-3110-360200-347-00	\$0.00	\$608.00	\$608.00
0100-9007-0-8600-7700-360200-408-00	\$403.00	\$147.00	\$550.00
0100-6500-0-5760-3113-360200-319-00	\$527.00	\$16.00	\$543.00
0100-9050-0-8600-2490-360200-286-70	\$0.00	\$537.00	\$537.00
0100-9050-0-8600-2490-360200-286-64	\$0.00	\$537.00	\$537.00
0100-9050-0-8600-2490-360200-286-20	\$0.00	\$535.00	\$535.00
0100-6500-0-5760-3113-360200-318-00	\$0.00	\$519.00	\$519.00
0100-9007-0-8600-2420-360200-406-00	\$369.00	\$136.00	\$505.00
0100-9050-0-8600-2490-360200-286-22	\$0.00	\$494.00	\$494.00
0100-6500-0-5760-3145-360200-381-01	\$333.00	\$137.00	\$470.00
0100-6520-0-5760-1110-360200-902-00	\$419.00	\$17.00	\$436.00
0100-7422-0-3600-1000-360200-504-00	\$638.00	(\$202.36)	\$435.64
0100-7415-0-5760-3113-220000-351-00	\$603.09	(\$328.09)	\$275.00
0100-6510-0-5710-3151-220000-318-00	\$73,248.00	(\$73,076.15)	\$171.85
0100-7415-0-5760-3113-220000-302-00	\$90.46	(\$16.21)	\$74.25
0100-6500-0-5760-3113-220000-351-00	\$131,267.00	(\$131,267.00)	\$0.00
0100-6500-0-5760-3110-220000-351-00	\$71,734.00	(\$71,734.00)	\$0.00
0100-0000-0-8600-3110-220000-302-00	\$66,432.00	(\$66,432.00)	\$0.00
0100-6500-0-5760-3151-220000-331-00	\$31,675.00	(\$31,675.00)	\$0.00
0100-0000-0-8600-3113-220000-302-00	\$29,388.00	(\$29,388.00)	\$0.00
0100-7415-0-5760-3110-220000-331-00	\$3,300.00	(\$3,300.00)	\$0.00
0100-9010-0-5760-3113-220000-302-00	\$2,091.00	(\$2,091.00)	\$0.00
0100-7415-0-8600-2490-220000-286-20	\$1,330.45	(\$1,330.45)	\$0.00
0100-7415-0-8600-2490-220000-286-70	\$825.00	(\$825.00)	\$0.00
0100-6266-0-5730-1110-210040-347-00	\$0.00	\$500.00	\$500.00

**ResolutionNo.**

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6500-0-5760-1130-210040-320-00	\$100.00	\$150.00	\$250.00
0100-6500-0-5760-1130-210000-320-00	\$141,550.00	\$6,029.00	\$147,579.00
0100-6500-0-5760-1193-210000-318-00	\$59,538.00	\$1,994.00	\$61,532.00
0100-3310-0-5760-1132-210000-318-00	\$47,601.00	\$1,996.00	\$49,597.00
0100-9090-0-5710-1110-210000-318-00	\$0.00	\$43,443.00	\$43,443.00
0100-3310-0-5730-1110-210000-331-00	\$57,202.00	(\$25,887.00)	\$31,315.00
0100-3310-0-5760-1130-210000-318-00	\$25,606.00	\$996.00	\$26,602.00
0100-7422-0-3600-1000-210000-504-00	\$23,462.00	(\$11,379.00)	\$12,083.00
0100-7415-0-5760-1132-210000-318-00	\$121.61	\$3,728.39	\$3,850.00
0100-7415-0-5760-1130-210000-320-00	\$4,400.00	(\$1,100.00)	\$3,300.00
0100-3310-0-5760-1130-210000-319-00	\$1,900.00	\$1,100.00	\$3,000.00
0100-7415-0-5760-1193-210000-318-00	\$3,300.00	(\$330.00)	\$2,970.00
0100-6500-0-5760-1193-210000-319-00	\$1,200.00	\$460.00	\$1,660.00
0100-7415-0-5730-1110-210000-331-00	\$2,728.00	(\$2,178.00)	\$550.00
0100-7415-0-8500-5000-210000-006-00	\$4,464.90	(\$4,464.90)	\$0.00
0100-7415-0-5760-1132-210000-320-00	\$2,587.39	(\$2,587.39)	\$0.00
0100-6500-0-5760-2700-190000-331-00	\$205,471.00	\$16,039.00	\$221,510.00
0100-9019-0-8600-2130-190000-290-00	\$68,075.00	\$1,001.00	\$69,076.00
0100-9050-0-8600-2490-130000-244-00	\$631,698.00	(\$171,731.00)	\$459,967.00
0100-9019-0-8600-2100-130000-217-00	\$236,227.00	\$98,131.00	\$334,358.00
0100-0000-0-8600-2120-130000-004-00	\$351,095.00	(\$36,667.00)	\$314,428.00
0100-6500-0-5760-2100-130000-318-00	\$329,113.00	(\$50,702.00)	\$278,411.00
0100-6500-0-5001-2200-130000-318-00	\$183,246.00	\$175.00	\$183,421.00
0100-6500-0-5060-2200-130000-321-00	\$175,126.00	\$3,355.00	\$178,481.00
0100-0000-0-0000-7400-130000-100-00	\$143,013.00	\$850.00	\$143,863.00
0100-9019-0-8600-2100-130000-217-05	\$144,734.00	(\$5,415.00)	\$139,319.00
0100-0000-0-8600-2110-130000-200-00	\$152,250.00	(\$17,000.00)	\$135,250.00
0100-6500-0-5760-2700-130000-331-00	\$140,457.00	(\$9,429.00)	\$131,028.00
0100-6500-0-5760-2100-130000-331-00	\$140,457.00	(\$9,429.00)	\$131,028.00
0100-9019-1-8600-3110-130000-061-00	\$104,879.00	(\$3,033.00)	\$101,846.00
0100-7824-0-3800-4000-130000-881-00	\$0.00	\$97,968.00	\$97,968.00
0100-6500-0-5001-2700-130000-331-00	\$84,125.00	\$500.00	\$84,625.00
0100-0000-0-5001-2700-130000-302-00	\$74,564.00	\$500.00	\$75,064.00
0100-0000-0-5001-2100-130000-302-00	\$74,564.00	\$500.00	\$75,064.00
0100-0000-0-8600-2110-130000-003-00	\$79,843.00	(\$8,326.00)	\$71,517.00
0100-6500-0-5730-2100-130000-318-00	\$0.00	\$61,921.00	\$61,921.00
0100-6331-0-3100-2100-130000-200-00	\$0.00	\$55,146.00	\$55,146.00
0100-0000-0-8600-7600-130000-080-00	\$59,543.00	(\$10,281.00)	\$49,262.00
0100-0332-0-3600-2700-130000-504-00	\$31,818.00	\$103.00	\$31,921.00
0100-0330-0-3600-2700-130000-504-00	\$31,818.00	\$103.00	\$31,921.00
0100-6388-0-3800-4000-130000-877-00	\$41,256.00	(\$13,552.00)	\$27,704.00
0100-5633-0-8600-2140-130000-281-00	\$0.00	\$27,704.00	\$27,704.00
0100-0332-0-3600-2700-360200-504-00	\$435.00	(\$10.00)	\$425.00
0100-3183-0-7110-2130-130000-271-00	\$24,363.00	\$200.00	\$24,563.00

**ResolutionNo.**

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-9050-0-8600-2490-130000-286-87	\$0.00	\$22,173.00	\$22,173.00
0100-9050-0-8600-2490-130000-286-61	\$0.00	\$22,173.00	\$22,173.00
0100-9050-0-8600-2490-130000-286-28	\$0.00	\$22,173.00	\$22,173.00
0100-6685-0-8600-2700-130000-228-00	\$21,658.00	\$200.00	\$21,858.00
0100-9019-0-8600-2490-130000-218-00	\$21,752.00	\$100.00	\$21,852.00
0100-6680-0-8600-2700-130000-228-00	\$21,658.00	(\$482.00)	\$21,176.00
0100-7366-0-8500-5000-130000-280-00	\$20,628.00	\$150.00	\$20,778.00
0100-7810-0-8600-2490-130000-298-01	\$0.00	\$16,968.00	\$16,968.00
0100-0000-0-8600-7430-130000-101-00	\$16,825.00	\$100.00	\$16,925.00
0100-3183-0-7110-2130-130000-271-01	\$24,242.00	(\$8,777.00)	\$15,465.00
0100-7368-0-8500-5000-130000-280-00	\$13,752.00	\$100.00	\$13,852.00
0100-9019-0-8600-2490-130000-211-00	\$12,181.00	\$100.00	\$12,281.00
0100-9050-0-8600-2490-130000-286-70	\$0.00	\$11,244.00	\$11,244.00
0100-9050-0-8600-2490-130000-286-64	\$0.00	\$11,244.00	\$11,244.00
0100-9050-0-8600-2490-130000-286-27	\$0.00	\$11,244.00	\$11,244.00
0100-9050-0-8600-2490-130000-286-22	\$0.00	\$11,244.00	\$11,244.00
0100-9050-0-8600-2490-130000-286-20	\$0.00	\$11,244.00	\$11,244.00
0100-0000-0-8600-7490-130000-102-00	\$8,413.00	\$50.00	\$8,463.00
0100-3385-0-5710-2200-130000-318-00	\$7,035.00	\$100.00	\$7,135.00
0100-9019-0-8600-2130-130000-290-00	\$6,876.00	\$50.00	\$6,926.00
0100-9019-0-8600-2100-130000-217-02	\$6,876.00	\$50.00	\$6,926.00
0100-9019-0-8600-2100-130000-217-01	\$6,876.00	\$50.00	\$6,926.00
0100-4204-0-8600-2150-130000-249-00	\$6,091.00	\$50.00	\$6,141.00
0100-9019-1-8600-2100-130000-217-05	\$0.00	\$6,116.00	\$6,116.00
0100-6010-0-8600-2490-130000-286-29	\$3,249.00	\$30.00	\$3,279.00
0100-6010-0-8600-2490-130000-286-27	\$3,249.00	\$30.00	\$3,279.00
0100-6010-0-8600-2490-130000-286-20	\$3,249.00	\$30.00	\$3,279.00
0100-6010-0-8600-2490-130000-286-70	\$2,166.00	\$20.00	\$2,186.00
0100-6010-0-8600-2490-130000-286-64	\$2,166.00	\$20.00	\$2,186.00
0100-6010-0-8600-2490-130000-286-22	\$2,166.00	\$20.00	\$2,186.00
0100-6266-0-5730-2100-130000-347-00	\$0.00	\$2,000.00	\$2,000.00
0100-6266-0-5730-3120-120040-347-00	\$0.00	\$3,000.00	\$3,000.00
0100-1100-0-5760-3151-120040-347-00	\$0.00	\$1,000.00	\$1,000.00
0100-6500-0-5760-3120-120040-318-00	\$0.00	\$500.00	\$500.00
0100-1100-0-5760-3120-120040-347-00	\$0.00	\$500.00	\$500.00
0100-6500-0-5760-3151-120000-318-00	\$1,024,439.00	\$4,053.00	\$1,028,492.00
0100-6500-0-5730-3151-120000-318-00	\$0.00	\$381,883.00	\$381,883.00
0100-6500-0-5760-3120-120000-318-00	\$301,756.00	\$10,440.00	\$312,196.00
0100-3310-0-5760-3151-120000-318-00	\$336,814.00	(\$183,482.00)	\$153,332.00
0100-3305-0-5760-3151-120000-347-00	\$104,302.00	\$17,039.00	\$121,341.00
0100-3310-0-5730-3120-120000-331-00	\$117,741.00	\$1,078.00	\$118,819.00
0100-6546-0-5760-3120-120000-351-00	\$0.00	\$109,750.00	\$109,750.00
0100-6500-0-5760-3120-120000-302-00	\$0.00	\$107,750.00	\$107,750.00
0100-6500-0-5760-3141-120000-331-00	\$102,537.00	\$921.00	\$103,458.00

**ResolutionNo.**

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6537-0-5760-3120-120000-347-00	\$0.00	\$95,900.00	\$95,900.00
0100-6500-0-5730-3141-120000-318-00	\$92,283.00	\$829.00	\$93,112.00
0100-0000-0-8600-3120-120000-302-00	\$105,765.00	(\$19,565.00)	\$86,200.00
0100-3025-0-3600-3110-120000-504-00	\$84,862.00	(\$1,006.00)	\$83,856.00
0100-0000-0-8600-3141-120000-302-00	\$82,030.00	\$736.00	\$82,766.00
0100-3310-0-5730-3151-120000-318-00	\$0.00	\$76,351.00	\$76,351.00
0100-6510-0-5710-3151-120000-318-00	\$0.00	\$69,805.00	\$69,805.00
0100-9090-0-5710-3151-120000-318-00	\$0.00	\$67,080.00	\$67,080.00
0100-6510-0-5710-3120-120000-318-00	\$60,895.00	\$523.00	\$61,418.00
0100-0330-0-3600-2700-360200-504-00	\$435.00	(\$10.00)	\$425.00
0100-6388-0-3800-4000-360200-877-00	\$780.00	(\$415.00)	\$365.00
0100-7824-0-3800-4000-360200-881-00	\$0.00	\$365.00	\$365.00
0100-6500-0-5760-3145-360200-332-00	\$351.00	\$11.00	\$362.00
0100-6010-3-8600-2490-360200-286-29	\$0.00	\$340.84	\$340.84
0100-0000-0-8600-7600-360200-080-00	\$413.00	(\$74.00)	\$339.00
0100-6520-0-5760-1110-360200-901-00	\$255.00	\$61.00	\$316.00
0100-6010-3-8600-2490-360200-286-22	\$0.00	\$291.48	\$291.48
0100-3219-0-5730-3145-360200-347-00	\$0.00	\$280.00	\$280.00
0100-0000-0-0000-7500-360200-002-00	\$260.00	\$13.00	\$273.00
0100-6500-0-5760-3142-360200-332-00	\$70.00	\$202.00	\$272.00
0100-6500-0-5760-3113-360200-381-01	\$0.00	\$270.00	\$270.00
0100-5632-0-8600-2140-360200-281-00	\$253.00	\$12.00	\$265.00
0100-9019-0-8600-2490-360200-296-00	\$217.00	\$11.00	\$228.00
0100-9019-0-8600-2100-360200-217-02	\$199.00	\$11.00	\$210.00
0100-3219-0-5760-3142-360200-347-00	\$0.00	\$181.00	\$181.00
0100-6010-3-8600-2490-360200-286-27	\$0.00	\$112.32	\$112.32
0100-6266-0-5730-3145-360200-347-00	\$0.00	\$111.00	\$111.00
0100-3310-0-5760-1130-360200-319-00	\$67.00	\$42.00	\$109.00
0100-1100-0-5760-3145-360200-347-00	\$0.00	\$100.00	\$100.00
0100-6388-0-3800-4000-360200-880-00	\$0.00	\$91.00	\$91.00
0100-6500-0-5730-3145-360200-381-00	\$450.00	(\$363.84)	\$86.16
0100-9019-0-8600-2490-360200-211-00	\$70.00	(\$2.00)	\$68.00
0100-6500-0-5760-1193-360200-319-00	\$42.00	\$18.06	\$60.06
0100-1100-0-5760-3113-360200-347-00	\$0.00	\$60.00	\$60.00
0100-3219-0-5760-3110-360200-347-00	\$0.00	\$49.00	\$49.00
0100-3310-0-5001-2495-360200-319-00	\$56.00	(\$13.00)	\$43.00
0100-0000-0-8600-3113-360200-302-00	\$1,096.00	(\$1,056.89)	\$39.11
0100-6500-0-5760-3143-360200-319-00	\$49.00	(\$13.00)	\$36.00
0100-1100-0-5760-3151-360200-347-00	\$0.00	\$35.00	\$35.00
0100-6500-0-5760-3144-360200-319-00	\$0.00	\$22.03	\$22.03
0100-6266-0-5730-1110-360200-347-00	\$0.00	\$17.00	\$17.00
0100-6510-0-5710-3151-360200-318-00	\$2,571.00	(\$2,564.78)	\$6.22
0100-0000-0-5760-3113-360200-302-00	\$0.00	\$2.68	\$2.68
0100-1100-0-5730-3145-360200-347-00	\$0.00	\$1.14	\$1.14

**ResolutionNo.**

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6500-0-5760-3113-360200-351-00	\$4,795.00	(\$4,795.00)	\$0.00
0100-6500-0-5760-3110-360200-351-00	\$2,608.00	(\$2,608.00)	\$0.00
0100-0000-0-8600-3110-360200-302-00	\$2,332.00	(\$2,332.00)	\$0.00
0100-0000-0-0000-7380-360200-013-00	\$1,637.00	(\$1,637.00)	\$0.00
0100-6500-0-5760-3151-360200-331-00	\$1,112.00	(\$1,112.00)	\$0.00
0100-9010-0-5760-3113-360200-302-00	\$78.00	(\$78.00)	\$0.00
0100-6500-0-5760-1110-360100-331-00	\$59,370.00	\$3,017.00	\$62,387.00
0100-6500-0-5760-3151-360100-318-00	\$35,975.00	\$1,264.00	\$37,239.00
0100-3310-0-5760-1110-360100-331-00	\$25,759.00	(\$587.00)	\$25,172.00
0100-9050-0-8600-2490-360100-244-00	\$22,173.00	(\$5,527.00)	\$16,646.00
0100-6500-0-5730-1110-360100-331-00	\$11,821.00	\$3,139.00	\$14,960.00
0100-6500-0-5730-3151-360100-318-00	\$0.00	\$13,820.00	\$13,820.00
0100-6500-0-5760-2700-360100-331-00	\$12,142.00	\$616.00	\$12,758.00
0100-9019-0-8600-2100-360100-217-00	\$8,292.00	\$4,170.00	\$12,462.00
0100-6500-0-5760-3120-360100-318-00	\$10,592.00	\$1,032.00	\$11,624.00
0100-0000-0-8600-2120-360100-004-00	\$12,323.00	(\$944.00)	\$11,379.00
0100-6500-0-5760-2100-360100-318-00	\$11,552.00	(\$1,476.00)	\$10,076.00
0100-3305-0-5760-1110-360100-347-00	\$12,282.00	(\$2,354.00)	\$9,928.00
0100-9090-0-5710-1110-360100-318-00	\$10,009.00	(\$648.00)	\$9,361.00
0100-0000-0-0000-7150-360100-061-00	\$7,263.00	\$225.00	\$7,488.00
0100-0330-0-3600-1000-360100-504-00	\$6,034.00	\$890.00	\$6,924.00
0100-6500-0-5001-2200-360100-318-00	\$6,432.00	\$206.00	\$6,638.00
0100-6500-0-5060-2200-360100-321-00	\$6,147.00	\$312.00	\$6,459.00
0100-6500-0-5760-3113-580000-302-00	\$0.00	\$250.00	\$250.00
0100-9019-0-8600-2490-580000-290-00	\$0.00	\$225.00	\$225.00
0100-3410-0-4900-3110-580000-910-09	\$50.00	\$150.00	\$200.00
0100-6537-0-5760-3143-580000-347-00	\$0.00	\$195.00	\$195.00
0100-6537-0-5760-3113-580000-347-00	\$0.00	\$187.96	\$187.96
0100-6266-0-5760-3151-580000-347-00	\$0.00	\$118.00	\$118.00
0100-6500-0-5730-3151-580000-318-00	\$0.00	\$76.00	\$76.00
0100-6520-0-5760-1110-580000-902-00	\$150.00	(\$100.00)	\$50.00
0100-6500-0-5760-3120-580000-318-00	\$21.00	\$29.00	\$50.00
0100-3410-0-4900-3110-580000-910-10	\$50.00	(\$25.00)	\$25.00
0100-6057-0-8600-2100-580000-200-00	\$0.00	\$25.00	\$25.00
0100-3310-0-5001-2495-580000-318-00	\$0.00	\$25.00	\$25.00
0100-6500-0-5760-3113-580000-331-00	\$0.00	\$22.50	\$22.50
0100-6546-0-5760-3110-580000-351-00	\$0.00	\$20.00	\$20.00
0100-0000-0-8600-3110-580000-302-00	\$0.00	\$20.00	\$20.00
0100-0000-0-8600-2110-580000-200-00	\$0.00	\$10.22	\$10.22
0100-3395-0-5001-2100-580000-318-01	\$68,052.00	(\$68,052.00)	\$0.00
0100-9050-0-8600-2490-580000-244-02	\$15,000.00	(\$15,000.00)	\$0.00
0100-6500-0-5760-3113-580000-351-00	\$1,250.00	(\$1,250.00)	\$0.00
0100-6500-0-5760-1110-580000-904-00	\$1,000.00	(\$1,000.00)	\$0.00
0100-6500-0-5760-3120-580000-351-00	\$900.00	(\$900.00)	\$0.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-0000-0-8600-3113-580000-302-00	\$35.00	(\$35.00)	\$0.00
0100-6500-0-5760-1110-580000-314-00	\$0.00	(\$49.99)	(\$49.99)
0100-0000-0-0000-7200-575070-018-00	(\$600.00)	(\$1,775.38)	(\$2,375.38)
0100-6266-0-5760-1110-575065-347-00	\$0.00	\$1,200.00	\$1,200.00
0100-0020-0-0000-7700-575050-005-00	(\$10,615.00)	(\$800.00)	(\$11,415.00)
0100-9010-0-3600-9300-761900-504-00	\$0.00	\$337.07	\$337.07
0100-0000-0-0000-9300-761200-000-00	\$0.00	\$3,000,000.00	\$3,000,000.00
0100-0000-0-0000-7210-735000-009-00	(\$149,187.63)	(\$37,114.56)	(\$186,302.19)
0100-6500-0-5760-7210-731000-331-00	\$738,898.00	\$4,088.00	\$742,986.00
0100-6500-0-5760-7210-731000-318-00	\$387,585.00	(\$2,398.00)	\$385,187.00
0100-3310-0-5760-7210-731000-000-00	\$315,529.68	(\$28,360.28)	\$287,169.40
0100-9007-0-7110-7210-731000-406-00	\$131,829.00	\$3,223.00	\$135,052.00
0100-6500-0-5760-7210-731000-381-00	\$94,728.00	\$25,164.00	\$119,892.00
0100-6537-0-5760-7210-731000-347-00	\$31,162.42	\$31,515.74	\$62,678.16
0100-9090-0-5710-7210-731000-318-00	\$42,300.00	\$10,373.00	\$52,673.00
0100-9050-0-8600-7210-731000-244-00	\$70,079.00	(\$20,143.00)	\$49,936.00
0100-9019-0-8600-7210-731000-217-00	\$33,637.00	\$11,788.00	\$45,425.00
0100-6500-0-5060-7210-731000-321-00	\$37,732.68	(\$421.53)	\$37,311.15
0100-9007-0-7110-7210-731000-405-00	\$35,983.00	\$1,121.00	\$37,104.00
0100-6546-0-5760-7210-731000-351-00	\$0.00	\$36,723.13	\$36,723.13
0100-9007-0-8600-7210-731000-400-00	\$32,787.00	\$1,406.71	\$34,193.71
0100-6500-0-5760-7210-731000-320-00	\$31,176.00	\$2,726.00	\$33,902.00
0100-6500-0-5760-7210-731000-302-00	\$0.00	\$31,555.00	\$31,555.00
0100-8150-0-0000-7210-731000-013-00	\$23,893.90	\$7,323.39	\$31,217.29
0100-0330-0-3600-7210-731000-504-00	\$26,261.84	\$2,664.20	\$28,926.04
0100-6510-0-5710-7210-731000-318-00	\$24,954.00	\$3,720.63	\$28,674.63
0100-6546-0-5760-7210-731000-331-00	\$0.00	\$26,150.00	\$26,150.00
0100-7366-0-8500-7210-731000-280-00	\$23,489.00	\$1,990.00	\$25,479.00
0100-6536-0-5760-7210-731000-347-00	\$11,455.00	\$12,926.60	\$24,381.60
0100-3213-0-5760-7210-731000-347-00	\$16,671.06	\$2,822.85	\$19,493.91
0100-0332-0-3600-7210-731000-504-00	\$16,247.36	\$640.08	\$16,887.44
0100-9019-0-8600-7210-731000-217-05	\$15,118.00	\$1,464.00	\$16,582.00
0100-5633-0-8600-7210-731000-281-00	\$0.00	\$14,646.00	\$14,646.00
0100-9050-0-8600-7210-731000-286-87	\$0.00	\$11,507.00	\$11,507.00
0100-6520-0-5760-7210-731000-900-00	\$11,021.00	(\$294.00)	\$10,727.00
0100-3025-0-3600-7210-731000-504-00	\$10,567.34	(\$86.97)	\$10,480.37
0100-6546-0-5760-7210-731000-318-00	\$0.00	\$10,462.59	\$10,462.59
0100-3010-0-5760-7210-731000-347-00	\$9,505.32	\$318.08	\$9,823.40
0100-9050-0-8600-7210-731000-286-28	\$0.00	\$9,619.00	\$9,619.00
0100-6266-0-5760-7210-731000-347-00	\$13,442.21	(\$4,025.56)	\$9,416.65
0100-6500-0-5760-7210-731000-369-00	\$8,082.00	\$1,061.00	\$9,143.00
0100-6500-0-5760-7210-731000-504-00	\$5,897.00	\$2,933.00	\$8,830.00
0100-7430-0-3600-7210-731000-504-00	\$9,600.00	(\$1,065.00)	\$8,535.00
0100-7422-0-0000-7210-731000-347-00	\$6,865.47	\$1,203.98	\$8,069.45

**ResolutionNo.**

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-9050-0-8600-7210-731000-286-61	\$0.00	\$7,859.00	\$7,859.00
0100-6331-0-8600-7210-731000-200-00	\$0.00	\$7,653.00	\$7,653.00
0100-6762-0-0000-7210-731000-347-00	\$0.00	\$7,396.65	\$7,396.65
0100-6057-0-8600-7210-731000-200-00	\$0.00	\$6,956.00	\$6,956.00
0100-6500-0-5760-7210-731000-319-00	\$6,274.00	\$441.00	\$6,715.00
0100-9019-0-8600-7210-731000-296-00	\$6,290.00	\$12.00	\$6,302.00
0100-5630-0-8600-7210-731000-281-00	\$5,613.00	\$34.00	\$5,647.00
0100-9050-0-8600-7210-731000-286-27	\$0.00	\$5,613.00	\$5,613.00
0100-7368-0-8500-7210-731000-280-00	\$5,551.92	\$14.24	\$5,566.16
0100-6388-0-3800-7210-731000-877-00	\$3,857.73	\$1,034.90	\$4,892.63
0100-5826-0-5760-7210-731000-347-00	\$0.00	\$4,736.00	\$4,736.00
0100-9050-0-8500-7210-731000-292-00	\$3,893.00	(\$11.00)	\$3,882.00
0100-5826-0-0000-7210-731000-000-00	\$0.00	\$3,842.00	\$3,842.00
0100-9007-0-8600-7210-731000-408-00	\$3,688.00	\$115.00	\$3,803.00
0100-9050-0-8600-7210-731000-286-20	\$0.00	\$3,708.00	\$3,708.00
0100-9050-0-8600-7210-731000-286-64	\$0.00	\$3,583.00	\$3,583.00
0100-9050-0-8600-7210-731000-286-70	\$0.00	\$3,555.00	\$3,555.00
0100-6546-0-5760-3120-120000-504-00	\$21,367.00	\$183.00	\$21,550.00
0100-9019-0-8600-7210-731000-217-02	\$3,476.00	\$20.00	\$3,496.00
0100-7810-0-8600-7210-731000-298-01	\$0.00	\$3,457.00	\$3,457.00
0100-9050-0-8600-7210-731000-286-22	\$0.00	\$3,445.00	\$3,445.00
0100-6266-0-0000-7210-731000-006-00	\$0.00	\$3,243.02	\$3,243.02
0100-3515-0-3600-7210-731000-504-01	\$0.00	\$3,180.91	\$3,180.91
0100-3183-0-7110-7210-731000-271-00	\$3,022.84	\$4.87	\$3,027.71
0100-6387-0-6000-7210-731000-864-00	\$0.00	\$2,923.00	\$2,923.00
0100-6010-3-8600-7210-731000-286-70	\$0.00	\$2,458.00	\$2,458.00
0100-6546-0-5760-7210-731000-504-00	\$2,410.15	\$29.13	\$2,439.28
0100-3183-0-7110-7210-731000-271-01	\$3,072.46	(\$964.16)	\$2,108.30
0100-6010-3-8600-7210-731000-286-20	\$0.00	\$2,069.00	\$2,069.00
0100-5632-0-8600-7210-731000-281-00	\$1,971.00	\$1.00	\$1,972.00
0100-6500-0-5760-7210-731000-332-00	\$1,286.00	\$628.00	\$1,914.00
0100-6010-3-8600-7210-731000-286-64	\$0.00	\$1,567.00	\$1,567.00
0100-9007-0-7110-7210-731000-409-00	\$537.00	\$847.00	\$1,384.00
0100-6520-0-5760-7210-731000-901-00	\$1,037.00	\$294.00	\$1,331.00
0100-7422-0-0000-7210-731000-504-00	\$2,633.78	(\$1,319.51)	\$1,314.27
0100-4204-0-8600-7210-731000-249-00	\$1,252.00	\$7.00	\$1,259.00
0100-3212-0-0000-7210-731000-006-00	\$1,900.34	(\$713.55)	\$1,186.79
0100-6762-0-0000-7210-731000-504-00	\$0.00	\$1,144.44	\$1,144.44
0100-9019-0-8600-7210-731000-217-01	\$1,117.00	\$8.00	\$1,125.00
0100-6388-0-3800-7210-731000-880-00	\$0.00	\$1,076.00	\$1,076.00
0100-3326-1-5760-7210-731000-313-00	\$1,347.00	(\$292.43)	\$1,054.57
0100-7810-0-8600-7210-731000-298-00	\$0.00	\$1,052.00	\$1,052.00
0100-9019-1-8600-7210-731000-217-05	\$0.00	\$1,037.00	\$1,037.00
0100-6500-0-5760-7210-731000-314-00	\$0.00	\$931.00	\$931.00

**Pending Budget Revision**  
**Control Number 20230002**  
**ResolutionNo.**

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6010-3-8600-7210-731000-286-22	\$0.00	\$730.00	\$730.00
0100-3010-0-3600-7210-731000-504-00	\$681.11	\$8.18	\$689.29
0100-6010-3-8600-7210-731000-286-29	\$0.00	\$631.00	\$631.00
0100-6266-0-0000-7210-731000-504-00	\$0.00	\$584.03	\$584.03
0100-6010-3-8600-7210-731000-286-27	\$0.00	\$579.00	\$579.00
0100-6388-0-3800-7210-731000-864-00	\$0.00	\$385.00	\$385.00
0100-6388-0-3800-7210-731000-866-00	\$0.00	\$385.00	\$385.00
0100-3183-1-7110-7210-731000-271-00	\$0.00	\$282.59	\$282.59
0100-7388-0-0000-7210-731000-013-00	\$0.00	\$253.71	\$253.71
0100-9050-0-8600-7210-731000-281-00	\$0.00	\$205.00	\$205.00
0100-5634-0-5760-7210-731000-347-00	\$0.00	\$201.11	\$201.11
0100-3515-0-3600-7210-731000-504-00	\$0.00	\$122.50	\$122.50
0100-4035-0-3600-7210-731000-504-00	\$51.65	\$41.39	\$93.04
0100-9013-0-6000-7210-731000-822-00	\$0.00	\$65.00	\$65.00
0100-9013-0-6000-7210-731000-868-00	\$0.00	\$27.00	\$27.00
0100-9021-0-5060-7210-731000-376-00	\$0.00	\$14.71	\$14.71
0100-6500-0-5760-7210-731000-351-00	\$44,893.00	(\$44,893.00)	\$0.00
0100-3395-0-5001-7210-731000-318-01	\$5,505.00	(\$5,505.00)	\$0.00
0100-3212-0-0000-7210-731000-347-00	\$2,979.40	(\$2,979.40)	\$0.00
0100-3212-0-3600-7210-731000-504-00	\$1,057.11	(\$1,057.11)	\$0.00
0100-9010-0-5760-7210-731000-302-00	\$931.22	(\$931.22)	\$0.00
0100-6500-0-5760-7210-731000-904-00	\$560.00	(\$560.00)	\$0.00
0100-9019-0-8600-7210-731000-204-00	\$170.00	(\$170.00)	\$0.00
0100-0000-0-0000-7210-731000-009-00	(\$2,486,953.88)	(\$245,435.64)	(\$2,732,389.52)
0100-9024-0-0000-9200-721100-061-00	\$0.00	\$318,531.00	\$318,531.00
0100-0020-0-0000-7700-640000-005-00	\$0.00	\$73,000.00	\$73,000.00
0100-6500-0-5760-2200-640000-320-00	\$0.00	\$16,000.00	\$16,000.00
0100-0000-0-0000-7700-640000-401-00	\$0.00	\$6,432.00	\$6,432.00
0100-1100-0-5760-3141-640000-347-00	\$8,300.00	(\$3,300.00)	\$5,000.00
0100-0303-0-0000-8500-620000-013-29	\$0.00	\$91,000.00	\$91,000.00
0100-6128-0-0000-8500-620000-331-00	\$0.00	\$85,904.50	\$85,904.50
0100-9002-0-0000-8500-620000-013-64	\$0.00	(\$3,250.00)	(\$3,250.00)
0100-6500-0-5760-3141-120000-318-00	\$20,507.00	\$185.00	\$20,692.00
0100-6500-0-5760-3120-120000-331-00	\$38,460.00	(\$21,220.00)	\$17,240.00
0100-3385-0-5710-3141-120000-318-00	\$10,254.00	\$92.00	\$10,346.00
0100-9090-0-5710-3120-120000-318-00	\$10,683.00	(\$713.00)	\$9,970.00
0100-3310-0-5760-3151-120000-319-00	\$6,300.00	\$700.00	\$7,000.00
0100-0330-0-3600-3110-120000-504-00	\$4,715.00	\$1,955.00	\$6,670.00
0100-3010-0-3600-3110-120000-504-00	\$4,715.00	\$50.00	\$4,765.00
0100-6266-0-5730-3120-120000-347-00	\$0.00	\$4,000.00	\$4,000.00
0100-6500-0-5730-3120-120000-319-00	\$0.00	\$3,600.00	\$3,600.00
0100-6500-0-5760-3120-120000-351-00	\$166,523.00	(\$166,523.00)	\$0.00
0100-6500-0-5710-3120-120000-318-00	\$9,877.00	(\$9,877.00)	\$0.00
0100-9010-0-5760-3120-120000-302-00	\$7,478.00	(\$7,478.00)	\$0.00



**ResolutionNo.**

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6500-0-5760-1110-110040-331-00	\$38,240.00	(\$6,490.00)	\$31,750.00
0100-6537-0-5760-1110-110040-347-00	\$47,150.00	(\$22,150.00)	\$25,000.00
0100-6500-0-5730-1110-110040-331-00	\$5,400.00	\$1,800.00	\$7,200.00
0100-6500-0-5760-1110-110040-331-01	\$0.00	\$5,000.00	\$5,000.00
0100-3310-0-5730-1110-110040-331-00	\$966.00	\$1,663.40	\$2,629.40
0100-3010-0-5760-1110-110040-347-00	\$0.00	\$1,600.00	\$1,600.00
0100-1100-0-5760-1110-110040-347-00	\$0.00	\$1,500.00	\$1,500.00
0100-3305-0-5760-1110-110040-347-00	\$0.00	\$1,300.00	\$1,300.00
0100-3213-0-5760-1110-110040-347-00	\$0.00	\$1,200.00	\$1,200.00
0100-7430-0-3600-1000-110010-504-00	\$2,440.00	(\$2,255.00)	\$185.00
0100-6500-0-5760-1110-110000-331-00	\$1,653,210.00	\$18,918.00	\$1,672,128.00
0100-3310-0-5760-1110-110000-331-00	\$669,617.00	(\$38,305.00)	\$631,312.00
0100-6500-0-5730-1110-110000-331-00	\$331,379.00	\$74,796.00	\$406,175.00
0100-3305-0-5760-1110-110000-347-00	\$349,916.00	(\$76,897.00)	\$273,019.00
0100-9090-0-5710-1110-110000-318-00	\$280,460.00	(\$26,490.00)	\$253,970.00
0100-0330-0-3600-1000-110000-504-00	\$155,421.00	\$19,401.00	\$174,822.00
0100-6500-0-5760-1193-110000-318-00	\$187,774.00	(\$31,126.00)	\$156,648.00
0100-6510-0-5710-1110-110000-318-00	\$93,432.00	\$45,066.00	\$138,498.00
0100-6500-0-5760-1130-110000-318-00	\$122,192.00	\$9,873.00	\$132,065.00
0100-3213-0-5760-1110-110000-347-00	\$81,686.00	\$23,325.00	\$105,011.00
0100-6500-0-5760-1195-110000-320-00	\$102,090.00	\$921.00	\$103,011.00
0100-3310-0-5760-1110-110000-332-00	\$55,000.00	\$45,000.00	\$100,000.00
0100-3310-0-5760-1130-110000-318-00	\$90,357.00	\$931.00	\$91,288.00
0100-7430-0-3600-1000-110000-504-00	\$82,272.00	\$2,043.00	\$84,315.00
0100-3315-0-5730-1110-110000-331-00	\$81,836.00	\$728.00	\$82,564.00
0100-3310-0-5730-1110-110000-331-00	\$87,802.00	(\$7,635.00)	\$80,167.00
0100-6500-0-5760-1120-110000-504-00	\$50,887.00	\$25,884.00	\$76,771.00
0100-3010-0-5760-1110-110000-347-00	\$93,768.00	(\$24,640.00)	\$69,128.00
0100-0332-0-3600-1000-110000-504-00	\$34,503.00	\$5,662.00	\$40,165.00
0100-6500-0-5760-1194-110000-318-00	\$46,556.00	(\$13,103.00)	\$33,453.00
0100-3385-0-5710-1130-110000-318-00	\$7,821.00	\$1,368.00	\$9,189.00
0100-3310-0-5760-1130-110000-319-00	\$8,000.00	(\$4,000.00)	\$4,000.00
0100-6266-0-5730-1110-110000-347-00	\$0.00	\$4,000.00	\$4,000.00
0100-6510-0-5710-1130-110000-318-00	\$2,454.00	\$429.00	\$2,883.00
0100-0000-0-8600-2110-370100-200-00	\$2,436.00	(\$272.00)	\$2,164.00
0100-6500-0-5760-1130-370100-318-00	\$1,969.00	\$158.00	\$2,127.00
0100-6500-0-5760-2100-370100-331-00	\$2,247.00	(\$151.00)	\$2,096.00
0100-3305-0-5760-3151-370100-347-00	\$1,669.00	\$272.00	\$1,941.00
0100-3310-0-5730-3120-370100-331-00	\$1,884.00	\$17.00	\$1,901.00
0100-6546-0-5760-3120-370100-351-00	\$0.00	\$1,756.00	\$1,756.00
0100-6500-0-5760-3120-370100-302-00	\$0.00	\$1,724.00	\$1,724.00
0100-3213-0-5760-1110-370100-347-00	\$1,307.00	\$392.00	\$1,699.00
0100-6500-0-5760-3141-370100-331-00	\$1,641.00	\$14.00	\$1,655.00
0100-3310-0-5760-1110-370100-332-00	\$934.00	\$720.00	\$1,654.00

**ResolutionNo.**

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6500-0-5760-1195-370100-320-00	\$1,633.00	\$15.00	\$1,648.00
0100-9019-1-8600-3110-370100-061-00	\$1,678.00	(\$48.00)	\$1,630.00
0100-7824-0-3800-4000-370100-881-00	\$0.00	\$1,567.00	\$1,567.00
0100-6537-0-5760-3120-370100-347-00	\$0.00	\$1,534.00	\$1,534.00
0100-6500-0-5730-3141-370100-318-00	\$1,477.00	\$13.00	\$1,490.00
0100-3310-0-5760-1130-370100-318-00	\$1,451.00	\$15.00	\$1,466.00
0100-0000-0-8600-3120-370100-302-00	\$1,703.00	(\$313.00)	\$1,390.00
0100-3315-0-5730-1110-370100-331-00	\$1,369.00	\$11.00	\$1,380.00
0100-6500-0-5001-2700-370100-331-00	\$1,346.00	\$8.00	\$1,354.00
0100-7430-0-3600-1000-370100-504-00	\$1,316.00	\$33.00	\$1,349.00
0100-3025-0-3600-3110-370100-504-00	\$1,358.00	(\$16.00)	\$1,342.00
0100-3310-0-5730-1110-370100-331-00	\$1,423.00	(\$96.00)	\$1,327.00
0100-0000-0-8600-3141-370100-302-00	\$1,312.00	\$12.00	\$1,324.00
0100-6500-0-5760-1120-370100-504-00	\$822.00	\$414.00	\$1,236.00
0100-3310-0-5730-3151-370100-318-00	\$0.00	\$1,222.00	\$1,222.00
0100-9019-0-8600-2130-370100-290-00	\$1,199.00	\$17.00	\$1,216.00
0100-0000-0-5001-2700-370100-302-00	\$1,193.00	\$8.00	\$1,201.00
0100-0000-0-5001-2100-370100-302-00	\$1,193.00	\$8.00	\$1,201.00
0100-0000-0-8600-2110-370100-003-00	\$1,167.00	(\$23.00)	\$1,144.00
0100-3010-0-5760-1110-370100-347-00	\$1,500.00	(\$368.00)	\$1,132.00
0100-6510-0-5710-3151-370100-318-00	\$0.00	\$1,117.00	\$1,117.00
0100-9090-0-5710-3151-370100-318-00	\$0.00	\$1,073.00	\$1,073.00
0100-6500-0-5730-2100-370100-318-00	\$0.00	\$991.00	\$991.00
0100-6510-0-5710-3120-370100-318-00	\$974.00	\$9.00	\$983.00
0100-6331-0-3100-2100-370100-200-00	\$0.00	\$882.00	\$882.00
0100-0332-0-3600-1000-370100-504-00	\$704.00	\$91.00	\$795.00
0100-0000-0-8600-7600-370100-080-00	\$953.00	(\$165.00)	\$788.00
0100-6500-0-5760-1194-370100-318-00	\$745.00	(\$210.00)	\$535.00
0100-0332-0-3600-2700-370100-504-00	\$509.00	\$2.00	\$511.00
0100-0330-0-3600-2700-370100-504-00	\$509.00	\$2.00	\$511.00
0100-6388-0-3800-4000-370100-877-00	\$660.00	(\$217.00)	\$443.00
0100-5633-0-8600-2140-370100-281-00	\$0.00	\$443.00	\$443.00
0100-3183-0-7110-2130-370100-271-00	\$390.00	\$3.00	\$393.00
0100-9050-0-8600-2490-370100-286-87	\$0.00	\$355.00	\$355.00
0100-9050-0-8600-2490-370100-286-61	\$0.00	\$355.00	\$355.00
0100-9050-0-8600-2490-370100-286-28	\$0.00	\$355.00	\$355.00
0100-9019-0-8600-2490-370100-218-00	\$348.00	\$2.00	\$350.00
0100-6685-0-8600-2700-370100-228-00	\$347.00	\$3.00	\$350.00
0100-6546-0-5760-3120-370100-504-00	\$342.00	\$3.00	\$345.00
0100-6680-0-8600-2700-370100-228-00	\$347.00	(\$8.00)	\$339.00
0100-7366-0-8500-5000-370100-280-00	\$330.00	\$2.00	\$332.00
0100-6500-0-5760-3141-370100-318-00	\$328.00	\$3.00	\$331.00
0100-6500-0-5760-3120-370100-331-00	\$615.00	(\$339.00)	\$276.00
0100-0000-0-8600-7430-370100-101-00	\$269.00	\$2.00	\$271.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-7810-0-8600-2490-370100-298-01	\$0.00	\$271.00	\$271.00
0100-3183-0-7110-2130-370100-271-01	\$388.00	(\$141.00)	\$247.00
0100-7368-0-8500-5000-370100-280-00	\$220.00	\$2.00	\$222.00
0100-9019-0-8600-2490-370100-211-00	\$195.00	\$2.00	\$197.00
0100-9050-0-8600-2490-370100-286-70	\$0.00	\$180.00	\$180.00
0100-9050-0-8600-2490-370100-286-64	\$0.00	\$180.00	\$180.00
0100-9050-0-8600-2490-370100-286-27	\$0.00	\$180.00	\$180.00
0100-9050-0-8600-2490-370100-286-22	\$0.00	\$180.00	\$180.00
0100-9050-0-8600-2490-370100-286-20	\$0.00	\$180.00	\$180.00
0100-3385-0-5710-3141-370100-318-00	\$164.00	\$2.00	\$166.00
0100-9090-0-5710-3120-370100-318-00	\$171.00	(\$11.00)	\$160.00
0100-3385-0-5710-1130-370100-318-00	\$125.00	\$22.00	\$147.00
0100-3385-0-5710-2200-370100-318-00	\$113.00	\$1.00	\$114.00
0100-3310-0-5760-3151-370100-319-00	\$101.00	\$11.00	\$112.00
0100-9019-0-8600-2100-370100-217-02	\$110.00	\$1.00	\$111.00
0100-9019-0-8600-2100-370100-217-01	\$110.00	\$1.00	\$111.00
0100-0330-0-3600-3110-370100-504-00	\$75.00	\$32.00	\$107.00
0100-9019-1-8600-2100-370100-217-05	\$0.00	\$99.00	\$99.00
0100-4204-0-8600-2150-370100-249-00	\$97.00	\$1.00	\$98.00
0100-6500-0-5760-1110-370100-331-01	\$0.00	\$80.00	\$80.00
0100-3010-0-3600-3110-370100-504-00	\$75.00	\$1.00	\$76.00
0100-3310-0-5760-1130-370100-319-00	\$128.00	(\$64.00)	\$64.00
0100-6510-0-5710-1130-370100-318-00	\$39.00	\$7.00	\$46.00
0100-6500-0-5760-3120-370100-351-00	\$2,664.00	(\$2,664.00)	\$0.00
0100-6500-0-5710-3120-370100-318-00	\$158.00	(\$158.00)	\$0.00
0100-9010-0-5760-3120-370100-302-00	\$120.00	(\$120.00)	\$0.00
0100-6500-0-5760-3145-360200-331-00	\$78,414.00	\$6,449.00	\$84,863.00
0100-0000-0-0000-7300-360200-012-00	\$24,182.00	\$2,766.00	\$26,948.00
0100-9007-0-7110-7700-360200-406-00	\$13,771.00	\$6,027.00	\$19,798.00
0100-6500-0-5760-3145-360200-381-00	\$15,042.00	\$4,631.00	\$19,673.00
0100-6500-0-5760-3143-360200-318-00	\$14,354.00	\$8.00	\$14,362.00
0100-6500-0-5730-3145-360200-331-00	\$11,295.00	\$3,032.00	\$14,327.00
0100-0000-0-8600-7390-360200-011-00	\$13,639.00	\$598.00	\$14,237.00
0100-3310-0-5760-3151-360200-318-00	\$17,635.00	(\$3,592.00)	\$14,043.00
0100-9007-0-8600-7700-360200-400-00	\$10,068.00	\$3,697.00	\$13,765.00
0100-0000-0-0000-7700-360200-401-00	\$12,822.00	\$552.00	\$13,374.00
0100-6500-0-5760-3113-360200-381-00	\$9,156.00	\$3,546.00	\$12,702.00
0100-6500-0-5760-3151-360200-318-00	\$29,431.00	(\$18,168.00)	\$11,263.00
0100-1400-0-0000-8200-360200-013-00	\$10,540.00	\$545.00	\$11,085.00
0100-0000-0-0000-8200-360200-013-00	\$10,539.00	\$546.00	\$11,085.00
0100-6500-0-5760-3142-360200-331-00	\$7,724.00	\$1,452.00	\$9,176.00
0100-6500-0-5760-3144-360200-318-00	\$8,062.00	\$369.00	\$8,431.00
0100-0000-0-0000-7300-360200-001-00	\$6,761.00	\$876.00	\$7,637.00
0100-0000-0-0000-7400-360200-100-00	\$8,397.00	(\$902.00)	\$7,495.00

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-9007-0-7110-7700-360200-405-00	\$5,443.00	\$2,004.00	\$7,447.00
0100-3310-0-5760-2700-360200-331-00	\$6,341.00	\$478.00	\$6,819.00
0100-6537-0-5760-3113-360200-347-00	\$544.00	\$6,187.00	\$6,731.00
0100-6500-0-5760-3113-360200-331-00	\$7,668.00	(\$986.00)	\$6,682.00
0100-6500-0-5760-1130-360200-320-00	\$5,092.00	\$377.00	\$5,469.00
0100-7366-0-8500-5000-360200-280-00	\$3,989.00	(\$157.00)	\$3,832.00
0100-0000-0-8600-7430-360200-101-00	\$3,612.00	\$159.00	\$3,771.00
0100-7422-0-1110-3151-360200-347-00	\$1,671.00	\$2,067.00	\$3,738.00
0100-5826-0-5760-3113-360200-347-00	\$0.00	\$3,738.00	\$3,738.00
0100-6520-0-5760-1110-360200-900-00	\$3,404.00	\$47.00	\$3,451.00
0100-6010-0-8600-2490-360200-286-29	\$3,141.00	\$65.00	\$3,206.00
0100-8150-0-0000-8110-360200-013-00	\$3,070.00	\$132.00	\$3,202.00
0100-6500-0-5760-3113-360200-302-00	\$0.00	\$3,188.00	\$3,188.00
0100-3410-0-4900-3110-360200-910-09	\$2,890.00	\$67.00	\$2,957.00
0100-6546-0-5760-3110-360200-351-00	\$0.00	\$2,899.00	\$2,899.00
0100-6500-0-5060-2200-360200-318-00	\$2,392.00	\$111.00	\$2,503.00
0100-6500-0-5760-3110-360200-302-00	\$0.00	\$2,433.00	\$2,433.00
0100-5826-0-5760-3113-320200-347-00	\$0.00	\$25,953.00	\$25,953.00
0100-6500-0-5760-3700-350200-331-00	\$58.00	\$56.00	\$114.00
0100-6010-3-8600-2490-350200-286-20	\$0.00	\$111.00	\$111.00
0100-3310-0-5760-3151-350200-319-00	\$156.00	(\$53.00)	\$103.00
0100-6500-0-5760-2700-350200-369-00	\$99.00	\$2.00	\$101.00
0100-6010-3-8600-2490-350200-286-64	\$0.00	\$96.00	\$96.00
0100-6010-0-8600-2490-350200-286-27	\$105.00	(\$14.00)	\$91.00
0100-5826-0-5730-3142-350200-347-00	\$0.00	\$91.00	\$91.00
0100-6537-0-5760-3110-350200-347-00	\$0.00	\$84.00	\$84.00
0100-9007-0-8600-7700-350200-408-00	\$74.00	\$2.00	\$76.00
0100-9050-0-8600-2490-350200-286-70	\$0.00	\$74.00	\$74.00
0100-9050-0-8600-2490-350200-286-64	\$0.00	\$74.00	\$74.00
0100-9050-0-8600-2490-350200-286-20	\$0.00	\$74.00	\$74.00
0100-6500-0-5760-3113-350200-318-00	\$0.00	\$72.00	\$72.00
0100-9007-0-8600-2420-350200-406-00	\$68.00	\$2.00	\$70.00
0100-9050-0-8600-2490-350200-286-22	\$0.00	\$68.00	\$68.00
0100-6500-0-5760-3145-350200-381-01	\$48.00	\$17.00	\$65.00
0100-7422-0-3600-1000-350200-504-00	\$117.00	(\$56.82)	\$60.18
0100-0332-0-3600-2700-350200-504-00	\$62.00	(\$4.00)	\$58.00
0100-0330-0-3600-2700-350200-504-00	\$62.00	(\$4.00)	\$58.00
0100-6520-0-5760-1110-350200-902-00	\$46.00	\$6.00	\$52.00
0100-6388-0-3800-4000-350200-877-00	\$111.00	(\$61.00)	\$50.00
0100-7824-0-3800-4000-350200-881-00	\$0.00	\$50.00	\$50.00
0100-6010-3-8600-2490-350200-286-29	\$0.00	\$47.08	\$47.08
0100-0000-0-8600-7600-350200-080-00	\$59.00	(\$12.00)	\$47.00
0100-6520-0-5760-1110-350200-901-00	\$36.00	\$8.00	\$44.00
0100-6010-3-8600-2490-350200-286-22	\$0.00	\$40.27	\$40.27

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-3219-0-5730-3145-350200-347-00	\$0.00	\$39.00	\$39.00
0100-0000-0-0000-7500-350200-002-00	\$37.00	\$1.00	\$38.00
0100-6500-0-5760-3142-350200-332-00	\$10.00	\$28.00	\$38.00
0100-6500-0-5760-3113-350200-381-01	\$0.00	\$37.50	\$37.50
0100-5632-0-8600-2140-350200-281-00	\$36.00	\$1.00	\$37.00
0100-9019-0-8600-2100-350200-217-02	\$28.00	\$1.00	\$29.00
0100-3219-0-5760-3142-350200-347-00	\$0.00	\$25.00	\$25.00
0100-1100-0-5760-3145-350200-347-00	\$0.00	\$20.00	\$20.00
0100-6266-0-5730-3145-350200-347-00	\$0.00	\$16.00	\$16.00
0100-6010-3-8600-2490-350200-286-27	\$0.00	\$15.53	\$15.53
0100-3310-0-5760-1130-350200-319-00	\$10.00	\$5.00	\$15.00
0100-6388-0-3800-4000-350200-880-00	\$0.00	\$13.00	\$13.00
0100-6500-0-5730-3145-350200-381-00	\$64.00	(\$52.10)	\$11.90
0100-1100-0-5760-3113-350200-347-00	\$0.00	\$10.00	\$10.00
0100-9019-0-8600-2490-350200-211-00	\$10.00	(\$1.00)	\$9.00
0100-6500-0-5760-1193-350200-319-00	\$6.00	\$2.29	\$8.29
0100-3219-0-5760-3110-350200-347-00	\$0.00	\$7.00	\$7.00
0100-3310-0-5001-2495-350200-319-00	\$8.00	(\$2.00)	\$6.00
0100-0000-0-8600-3113-350200-302-00	\$158.00	(\$152.59)	\$5.41
0100-6500-0-5760-3143-350200-319-00	\$7.00	(\$2.00)	\$5.00
0100-1100-0-5760-3151-350200-347-00	\$0.00	\$5.00	\$5.00
0100-6500-0-5760-3144-350200-319-00	\$0.00	\$3.04	\$3.04
0100-6266-0-5730-1110-350200-347-00	\$0.00	\$3.00	\$3.00
0100-6510-0-5710-3151-350200-318-00	\$366.00	(\$365.14)	\$0.86
0100-0000-0-5760-3113-350200-302-00	\$0.00	\$0.37	\$0.37
0100-1100-0-5730-3145-350200-347-00	\$0.00	\$0.16	\$0.16
0100-6500-0-5760-3113-350200-351-00	\$684.00	(\$684.00)	\$0.00
0100-6500-0-5760-3110-350200-351-00	\$376.00	(\$376.00)	\$0.00
0100-0000-0-8600-3110-350200-302-00	\$332.00	(\$332.00)	\$0.00
0100-0000-0-0000-7380-350200-013-00	\$233.00	(\$233.00)	\$0.00
0100-6500-0-5760-3151-350200-331-00	\$158.00	(\$158.00)	\$0.00
0100-9010-0-5760-3113-350200-302-00	\$12.00	(\$12.00)	\$0.00
0100-6500-0-5760-1110-350100-331-00	\$8,457.00	\$162.00	\$8,619.00
0100-6500-0-5760-3151-350100-318-00	\$5,125.00	\$20.00	\$5,145.00
0100-6266-0-5760-1110-520000-347-00	\$150,108.60	(\$127,858.60)	\$22,250.00
0100-7366-0-8500-5000-520000-280-34	\$14,241.19	\$4,177.00	\$18,418.19
0100-6266-0-5760-2100-520000-347-00	\$0.00	\$12,672.68	\$12,672.68
0100-6500-0-5760-3900-520000-318-01	\$16,000.00	(\$3,354.00)	\$12,646.00
0100-0000-0-0000-7400-520000-100-00	\$5,000.00	\$3,500.00	\$8,500.00
0100-7368-0-8500-5000-520000-280-00	\$8,300.00	(\$500.00)	\$7,800.00
0100-1100-0-5760-1110-520000-347-00	\$10,000.00	(\$3,000.00)	\$7,000.00
0100-6266-0-3600-1000-520000-504-00	\$0.00	\$6,769.10	\$6,769.10
0100-5630-0-8600-2140-520000-281-00	\$8,000.00	(\$1,500.00)	\$6,500.00
0100-6388-0-3800-4000-520000-864-00	\$0.00	\$6,000.00	\$6,000.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6388-0-3800-4000-520000-866-00	\$0.00	\$6,000.00	\$6,000.00
0100-0000-0-8600-2110-520000-003-00	\$0.00	\$5,500.00	\$5,500.00
0100-6331-0-8600-2100-520000-200-00	\$0.00	\$5,000.00	\$5,000.00
0100-7810-0-8600-2490-520000-298-00	\$0.00	\$4,705.04	\$4,705.04
0100-6500-0-5760-2700-520000-331-00	\$2,680.00	\$1,900.00	\$4,580.00
0100-6500-0-5760-2100-520000-331-00	\$2,680.00	\$1,625.00	\$4,305.00
0100-7824-0-3800-4000-520000-881-00	\$0.00	\$3,520.00	\$3,520.00
0100-0000-0-0000-7300-520000-001-00	\$585.00	\$2,915.00	\$3,500.00
0100-3515-0-3600-1000-520000-504-01	\$0.00	\$3,500.00	\$3,500.00
0100-3183-1-7110-2130-520000-271-00	\$0.00	\$3,493.05	\$3,493.05
0100-6500-0-5760-1110-520000-331-01	\$4,000.00	(\$1,200.00)	\$2,800.00
0100-6520-0-5760-1110-520000-900-00	\$0.00	\$2,600.00	\$2,600.00
0100-9019-0-8600-2100-520000-217-44	\$0.00	\$2,500.00	\$2,500.00
0100-9050-0-8600-2490-520000-244-41	\$0.00	\$2,500.00	\$2,500.00
0100-7810-0-8600-2120-520000-298-00	\$0.00	\$2,397.47	\$2,397.47
0100-3395-0-5730-1110-520000-318-00	\$0.00	\$2,370.00	\$2,370.00
0100-3183-0-7110-2130-520000-271-00	\$2,492.00	(\$350.00)	\$2,142.00
0100-7810-0-8600-2100-520000-298-00	\$0.00	\$2,015.00	\$2,015.00
0100-9050-0-8500-5000-520000-292-00	\$3,000.00	(\$1,000.00)	\$2,000.00
0100-0000-0-0000-7600-520000-019-00	\$0.00	\$1,950.00	\$1,950.00
0100-6388-0-3800-4000-520000-877-00	\$1,000.00	\$500.00	\$1,500.00
0100-9019-1-8600-3110-520000-061-00	\$0.00	\$1,361.00	\$1,361.00
0100-0000-0-5001-2700-520000-302-00	\$1,000.00	\$200.00	\$1,200.00
0100-0000-0-5001-2100-520000-302-00	\$1,000.00	\$200.00	\$1,200.00
0100-6500-0-5060-2200-520000-321-00	\$0.00	\$1,010.00	\$1,010.00
0100-9050-0-8600-2490-520000-244-45	\$2,500.00	(\$1,500.00)	\$1,000.00
0100-6387-0-6000-1000-520000-864-00	\$0.00	\$1,000.00	\$1,000.00
0100-6546-0-5760-3110-520000-351-00	\$0.00	\$1,000.00	\$1,000.00
0100-6546-0-5760-3120-520000-351-00	\$0.00	\$1,000.00	\$1,000.00
0100-6685-0-8600-2700-520000-228-00	\$1,000.00	(\$24.00)	\$976.00
0100-7810-0-8600-3110-520000-298-00	\$0.00	\$882.49	\$882.49
0100-9019-0-8600-2100-520000-217-56	\$0.00	\$625.00	\$625.00
0100-9050-0-8600-2490-520000-244-56	\$0.00	\$625.00	\$625.00
0100-6546-0-5760-3113-520000-351-00	\$0.00	\$454.00	\$454.00
0100-9050-0-8600-2490-520000-286-87	\$0.00	\$325.00	\$325.00
0100-9050-0-8600-2490-520000-286-61	\$0.00	\$325.00	\$325.00
0100-9050-0-8600-2490-520000-286-27	\$0.00	\$325.00	\$325.00
0100-9050-0-8600-2490-520000-286-22	\$0.00	\$325.00	\$325.00
0100-9050-0-8600-2490-520000-286-20	\$0.00	\$325.00	\$325.00
0100-9050-0-8600-2490-520000-286-28	\$0.00	\$325.00	\$325.00
0100-9050-0-8600-2490-520000-286-64	\$0.00	\$325.00	\$325.00
0100-9050-0-8600-2490-520000-286-70	\$0.00	\$325.00	\$325.00
0100-6266-0-8600-2120-520000-006-00	\$0.00	\$250.00	\$250.00
0100-6680-0-8600-2700-520000-228-00	\$1,000.00	(\$769.00)	\$231.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-3010-0-5760-1110-520000-347-00	\$0.00	\$113.88	\$113.88
0100-6057-0-8600-2100-520000-200-00	\$0.00	\$80.00	\$80.00
0100-6500-0-5760-3113-520000-302-00	\$0.00	\$70.00	\$70.00
0100-6500-0-5760-1110-520000-331-00	\$0.00	\$42.12	\$42.12
0100-6537-0-5760-1110-520000-347-00	\$5,000.00	(\$5,000.00)	\$0.00
0100-5632-0-8600-2140-520000-281-00	\$2,630.62	(\$2,630.62)	\$0.00
0100-9050-0-8600-2490-520000-244-44	\$2,500.00	(\$2,500.00)	\$0.00
0100-9019-0-8600-2490-520000-204-00	\$1,500.00	(\$1,500.00)	\$0.00
0100-9050-0-8600-2490-520000-244-47	\$1,250.00	(\$1,250.00)	\$0.00
0100-6500-0-5760-3120-520000-351-00	\$1,000.00	(\$1,000.00)	\$0.00
0100-6500-0-5760-3110-520000-351-00	\$1,000.00	(\$1,000.00)	\$0.00
0100-3410-0-4900-3110-520000-910-09	\$775.00	(\$775.00)	\$0.00
0100-6500-0-5760-3113-520000-351-00	\$454.00	(\$454.00)	\$0.00
0100-0000-0-8600-3113-520000-302-00	\$70.00	(\$70.00)	\$0.00
0100-6266-0-8600-2100-520000-006-00	\$0.00	(\$250.00)	(\$250.00)
0100-9003-0-5760-1180-510000-373-00	\$306,920.00	\$122,165.00	\$429,085.00
0100-6388-0-3800-4000-510000-876-00	\$197,842.08	\$228,806.17	\$426,648.25
0100-3310-0-5760-3151-510000-318-00	\$0.00	\$378,920.00	\$378,920.00
0100-6388-0-3800-4000-510000-870-00	\$151,072.53	\$151,120.00	\$302,192.53
0100-6388-0-3800-4000-510000-873-00	\$138,777.73	\$52,295.89	\$191,073.62
0100-6388-0-3800-4000-510000-869-00	\$54,788.00	\$72,047.29	\$126,835.29
0100-6388-0-3800-4000-510000-872-00	\$24,757.65	\$75,677.86	\$100,435.51
0100-6388-0-3800-4000-510000-878-00	\$44,747.27	\$43,967.99	\$88,715.26
0100-6388-0-3800-4000-510000-871-00	\$63,428.18	\$17,093.68	\$80,521.86
0100-6500-0-5760-2700-510000-331-00	\$67,000.00	\$1,000.00	\$68,000.00
0100-9019-0-8600-2100-510000-217-02	\$22,250.00	\$42,000.00	\$64,250.00
0100-6537-0-5760-3113-510000-347-02	\$0.00	\$28,800.00	\$28,800.00
0100-0020-0-0000-7700-440000-005-00	\$20,000.00	\$9,000.00	\$29,000.00
0100-6500-0-5760-2200-440000-320-00	\$0.00	\$21,000.00	\$21,000.00
0100-0000-0-8600-2120-440000-004-00	\$0.00	\$21,000.00	\$21,000.00
0100-6500-0-5760-1110-440000-331-00	\$13,137.00	\$4,263.00	\$17,400.00
0100-3326-1-5760-1110-440000-313-00	\$0.00	\$13,035.43	\$13,035.43
0100-3515-0-3600-1000-440000-504-01	\$0.00	\$9,800.00	\$9,800.00
0100-6388-0-3800-4000-440000-877-00	\$2,500.00	\$4,314.15	\$6,814.15
0100-6500-0-5760-1110-440000-320-00	\$0.00	\$5,000.00	\$5,000.00
0100-6128-0-0000-8500-440000-331-00	\$0.00	\$4,957.62	\$4,957.62
0100-6128-0-1110-1000-440000-331-00	\$0.00	\$4,915.70	\$4,915.70
0100-9050-0-8600-2490-440000-286-87	\$0.00	\$4,800.00	\$4,800.00
0100-9050-0-8600-2490-440000-286-28	\$0.00	\$4,800.00	\$4,800.00
0100-6010-0-8600-2490-440000-286-70	\$0.00	\$4,578.82	\$4,578.82
0100-6500-0-5730-2700-440000-331-00	\$0.00	\$4,500.00	\$4,500.00
0100-0000-0-8600-7390-440000-011-00	\$0.00	\$3,940.80	\$3,940.80
0100-9050-0-8600-2490-440000-286-27	\$0.00	\$2,759.00	\$2,759.00
0100-9007-0-7110-7700-440000-409-00	\$0.00	\$2,500.00	\$2,500.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-9050-0-8600-2490-440000-286-70	\$0.00	\$1,451.00	\$1,451.00
0100-9050-0-8600-2490-440000-286-64	\$0.00	\$1,091.00	\$1,091.00
0100-0330-0-3600-1000-440000-504-00	\$0.00	\$825.00	\$825.00
0100-7824-0-3800-4000-440000-881-00	\$0.00	\$644.00	\$644.00
0100-9019-0-8600-2490-440000-290-00	\$0.00	\$643.50	\$643.50
0100-5633-0-8600-2140-440000-281-00	\$0.00	\$643.50	\$643.50
0100-6500-0-5760-3113-440000-302-00	\$0.00	\$643.50	\$643.50
0100-6010-0-8600-2490-440000-286-20	\$0.00	\$610.31	\$610.31
0100-6010-0-8600-2490-440000-286-64	\$0.00	\$578.86	\$578.86
0100-9050-0-8600-2490-440000-286-61	\$0.00	\$551.10	\$551.10
0100-9050-0-8600-2490-440000-286-22	\$0.00	\$551.00	\$551.00
0100-9050-0-8600-2490-440000-286-20	\$0.00	\$551.00	\$551.00
0100-9050-0-8600-2490-440000-244-00	\$0.00	\$321.75	\$321.75
0100-9019-0-8600-2100-440000-217-05	\$0.00	\$321.75	\$321.75
0100-7422-0-3600-1000-440000-504-00	\$1,200.00	(\$1,200.00)	\$0.00
0100-9019-0-8600-2100-430008-217-00	\$2,000.00	\$1,601.39	\$3,601.39
0100-7366-0-8500-5000-430008-280-33	\$1,795.00	\$1,300.00	\$3,095.00
0100-9050-0-8600-2140-430008-281-00	\$0.00	\$2,437.23	\$2,437.23
0100-6331-0-8600-2100-430008-200-00	\$0.00	\$1,000.00	\$1,000.00
0100-3310-0-5760-1110-350100-331-00	\$3,669.00	(\$191.00)	\$3,478.00
0100-9050-0-8600-2490-350100-244-00	\$3,158.00	(\$858.00)	\$2,300.00
0100-6500-0-5730-1110-350100-331-00	\$1,684.00	\$383.00	\$2,067.00
0100-6500-0-5730-3151-350100-318-00	\$0.00	\$1,909.00	\$1,909.00
0100-6500-0-5760-2700-350100-331-00	\$1,730.00	\$33.00	\$1,763.00
0100-9019-0-8600-2100-350100-217-00	\$1,181.00	\$541.00	\$1,722.00
0100-6500-0-5760-3120-350100-318-00	\$1,509.00	\$97.00	\$1,606.00
0100-0000-0-8600-2120-350100-004-00	\$1,755.00	(\$183.00)	\$1,572.00
0100-6500-0-5760-2100-350100-318-00	\$1,646.00	(\$254.00)	\$1,392.00
0100-3305-0-5760-1110-350100-347-00	\$1,750.00	(\$378.00)	\$1,372.00
0100-9090-0-5710-1110-350100-318-00	\$1,426.00	(\$133.00)	\$1,293.00
0100-0330-0-3600-1000-350100-504-00	\$859.00	\$98.00	\$957.00
0100-6500-0-5001-2200-350100-318-00	\$916.00	\$1.00	\$917.00
0100-6500-0-5060-2200-350100-321-00	\$876.00	\$16.00	\$892.00
0100-6500-0-5760-1193-350100-318-00	\$956.00	(\$173.00)	\$783.00
0100-3310-0-5760-3151-350100-318-00	\$1,684.00	(\$917.00)	\$767.00
0100-0000-0-0000-7400-350100-100-00	\$715.00	\$4.00	\$719.00
0100-9019-0-8600-2100-350100-217-05	\$724.00	(\$27.00)	\$697.00
0100-6510-0-5710-1110-350100-318-00	\$467.00	\$225.00	\$692.00
0100-0000-0-8600-2110-350100-200-00	\$761.00	(\$85.00)	\$676.00
0100-6500-0-5760-1130-350100-318-00	\$615.00	\$50.00	\$665.00
0100-6500-0-5760-2100-350100-331-00	\$702.00	(\$47.00)	\$655.00
0100-3305-0-5760-3151-350100-347-00	\$522.00	\$85.00	\$607.00
0100-3310-0-5730-3120-350100-331-00	\$589.00	\$5.00	\$594.00
0100-6546-0-5760-3120-350100-351-00	\$0.00	\$549.00	\$549.00



ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6500-0-5760-3120-350100-302-00	\$0.00	\$539.00	\$539.00
0100-3213-0-5760-1110-350100-347-00	\$408.00	\$123.00	\$531.00
0100-6500-0-5760-3141-350100-331-00	\$513.00	\$4.00	\$517.00
0100-3310-0-5760-1110-350100-332-00	\$292.00	\$225.00	\$517.00
0100-6500-0-5760-1195-350100-320-00	\$510.00	\$5.00	\$515.00
0100-9019-1-8600-3110-350100-061-00	\$524.00	(\$15.00)	\$509.00
0100-7824-0-3800-4000-350100-881-00	\$0.00	\$490.00	\$490.00
0100-6537-0-5760-3120-350100-347-00	\$0.00	\$480.00	\$480.00
0100-6500-0-5730-3141-350100-318-00	\$461.00	\$5.00	\$466.00
0100-3310-0-5760-1130-350100-318-00	\$454.00	\$4.00	\$458.00
0100-0000-0-8600-3120-350100-302-00	\$532.00	(\$97.00)	\$435.00
0100-3315-0-5730-1110-350100-331-00	\$428.00	\$3.00	\$431.00
0100-6500-0-5001-2700-350100-331-00	\$421.00	\$2.00	\$423.00
0100-7430-0-3600-1000-350100-504-00	\$411.00	\$11.00	\$422.00
0100-3025-0-3600-3110-350100-504-00	\$424.00	(\$5.00)	\$419.00
0100-3310-0-5730-1110-350100-331-00	\$445.00	(\$30.00)	\$415.00
0100-0000-0-8600-3141-350100-302-00	\$410.00	\$4.00	\$414.00
0100-6500-0-5760-1120-350100-504-00	\$257.00	\$129.00	\$386.00
0100-3310-0-5730-3151-350100-318-00	\$0.00	\$382.00	\$382.00
0100-9019-0-8600-2130-350100-290-00	\$375.00	\$5.00	\$380.00
0100-0000-0-5001-2700-350100-302-00	\$373.00	\$2.00	\$375.00
0100-0000-0-5001-2100-350100-302-00	\$373.00	\$2.00	\$375.00
0100-0000-0-8600-2110-350100-003-00	\$365.00	(\$7.00)	\$358.00
0100-3010-0-5760-1110-350100-347-00	\$469.00	(\$115.00)	\$354.00
0100-6510-0-5710-3151-350100-318-00	\$0.00	\$349.00	\$349.00
0100-9090-0-5710-3151-350100-318-00	\$0.00	\$335.00	\$335.00
0100-6500-0-5730-2100-350100-318-00	\$0.00	\$310.00	\$310.00
0100-6510-0-5710-3120-350100-318-00	\$304.00	\$3.00	\$307.00
0100-6331-0-3100-2100-350100-200-00	\$0.00	\$276.00	\$276.00
0100-0332-0-3600-1000-350100-504-00	\$220.00	\$28.00	\$248.00
0100-0000-0-8600-7600-350100-080-00	\$298.00	(\$52.00)	\$246.00
0100-6500-0-5760-1194-350100-318-00	\$233.00	(\$66.00)	\$167.00
0100-0332-0-3600-2700-350100-504-00	\$159.00	\$1.00	\$160.00
0100-0000-0-0000-8200-575000-009-00	(\$26,194.00)	(\$2,244.00)	(\$28,438.00)
0100-0332-0-3600-2700-320200-504-00	\$3,145.00	(\$289.00)	\$2,856.00
0100-0330-0-3600-2700-320200-504-00	\$3,145.00	(\$289.00)	\$2,856.00
0100-6520-0-5760-1110-320200-902-00	\$2,345.00	\$185.00	\$2,530.00
0100-6388-0-3800-4000-320200-877-00	\$5,639.00	(\$3,132.00)	\$2,507.00
0100-0000-0-8600-7600-320200-080-00	\$2,984.00	(\$672.00)	\$2,312.00
0100-6520-0-5760-1110-320200-901-00	\$1,845.00	\$321.00	\$2,166.00
0100-6010-3-8600-2490-320200-286-29	\$0.00	\$2,133.88	\$2,133.88
0100-3219-0-5730-3145-320200-347-00	\$0.00	\$1,966.00	\$1,966.00
0100-6500-0-5760-3113-320200-381-01	\$0.00	\$1,890.00	\$1,890.00
0100-5632-0-8600-2140-320200-281-00	\$1,830.00	\$1.00	\$1,831.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-0000-0-0000-7110-320200-060-00	\$1,807.00	\$13.00	\$1,820.00
0100-6010-3-8600-2490-320200-286-22	\$0.00	\$1,546.74	\$1,546.74
0100-6500-0-5760-3142-320200-332-00	\$507.00	\$838.00	\$1,345.00
0100-3219-0-5760-3142-320200-347-00	\$0.00	\$1,269.00	\$1,269.00
0100-3310-0-5760-1130-320200-319-00	\$482.00	\$279.00	\$761.00
0100-6266-0-5730-3145-320200-347-00	\$0.00	\$732.00	\$732.00
0100-6388-0-3800-4000-320200-880-00	\$0.00	\$627.00	\$627.00
0100-6500-0-5730-3145-320200-381-00	\$3,249.00	(\$2,644.94)	\$604.06
0100-9050-0-8600-2490-320200-286-70	\$0.00	\$597.00	\$597.00
0100-9050-0-8600-2490-320200-286-64	\$0.00	\$597.00	\$597.00
0100-9050-0-8600-2490-320200-286-22	\$0.00	\$597.00	\$597.00
0100-1100-0-5760-3145-320200-347-00	\$0.00	\$500.00	\$500.00
0100-9019-0-8600-2490-320200-211-00	\$508.00	(\$46.00)	\$462.00
0100-6500-0-5760-1193-320200-319-00	\$304.00	\$117.00	\$421.00
0100-6010-3-8600-2490-320200-286-27	\$0.00	\$385.75	\$385.75
0100-1100-0-5760-3113-320200-347-00	\$0.00	\$350.00	\$350.00
0100-3219-0-5760-3110-320200-347-00	\$0.00	\$343.00	\$343.00
0100-3310-0-5001-2495-320200-319-00	\$406.00	(\$102.00)	\$304.00
0100-6500-0-5760-3143-320200-319-00	\$355.00	(\$101.00)	\$254.00
0100-6500-0-5760-3144-320200-319-00	\$0.00	\$155.00	\$155.00
0100-6266-0-5730-1110-320200-347-00	\$0.00	\$115.00	\$115.00
0100-6510-0-5710-3151-320200-318-00	\$18,583.00	(\$18,543.63)	\$39.37
0100-1100-0-5730-3145-320200-347-00	\$0.00	\$7.98	\$7.98
0100-6500-0-5760-3113-320200-351-00	\$34,540.00	(\$34,540.00)	\$0.00
0100-6500-0-5760-3110-320200-351-00	\$18,199.00	(\$18,199.00)	\$0.00
0100-0000-0-8600-3110-320200-302-00	\$16,854.00	(\$16,854.00)	\$0.00
0100-0000-0-0000-7380-320200-013-00	\$11,832.00	(\$11,832.00)	\$0.00
0100-6500-0-5760-3151-320200-331-00	\$8,036.00	(\$8,036.00)	\$0.00
0100-0000-0-8600-3113-320200-302-00	\$7,583.00	(\$7,583.00)	\$0.00
0100-9010-0-5760-3113-320200-302-00	\$541.00	(\$541.00)	\$0.00
0100-6500-0-5760-1110-320100-331-00	\$173,134.00	(\$11,900.00)	\$161,234.00
0100-6500-0-5760-3151-320100-318-00	\$16,800.00	\$38,045.00	\$54,845.00
0100-9090-0-5710-1110-320100-318-00	\$34,814.00	(\$27.00)	\$34,787.00
0100-6510-0-5710-1110-320100-318-00	\$23,704.00	\$10,926.00	\$34,630.00
0100-6500-0-5760-1130-320100-318-00	\$31,216.00	\$2,040.00	\$33,256.00
0100-6500-0-5730-1110-320100-331-00	\$29,056.00	\$2,561.00	\$31,617.00
0100-6500-0-5730-3151-320100-318-00	\$0.00	\$19,677.00	\$19,677.00
0100-3310-0-5730-3151-320100-318-00	\$0.00	\$19,193.00	\$19,193.00
0100-3010-0-5760-1110-320100-347-00	\$23,789.00	(\$6,030.00)	\$17,759.00
0100-6510-0-5710-3151-320100-318-00	\$0.00	\$17,709.00	\$17,709.00
0100-3310-0-5760-1110-320100-331-00	\$14,528.00	(\$11.00)	\$14,517.00
0100-3310-0-5760-1110-320100-332-00	\$0.00	\$3,800.00	\$3,800.00
0100-3385-0-5710-1130-320100-318-00	\$1,984.00	\$315.00	\$2,299.00
0100-6510-0-5710-1130-320100-318-00	\$623.00	\$98.00	\$721.00

**ResolutionNo.**

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-3310-0-5760-3151-320100-318-00	\$7,200.00	(\$7,200.00)	\$0.00
0100-3310-0-5760-3151-310200-318-00	\$22,460.00	\$503.00	\$22,963.00
0100-6500-0-5760-3145-310200-381-00	\$20,948.00	\$1,639.00	\$22,587.00
0100-6500-0-5760-3145-310200-331-00	\$12,172.00	\$7,109.00	\$19,281.00
0100-0330-0-3600-2700-350100-504-00	\$159.00	\$1.00	\$160.00
0100-6266-0-5760-1110-571065-347-00	\$17,500.00	\$27,500.00	\$45,000.00
0100-9050-0-8600-2490-571065-244-02	\$25,643.86	(\$10,643.86)	\$15,000.00
0100-9019-1-8600-2100-571065-217-05	\$0.00	\$4,400.00	\$4,400.00
0100-9050-0-8600-2490-571065-286-87	\$0.00	\$3,000.00	\$3,000.00
0100-9050-0-8600-2490-571065-286-61	\$0.00	\$3,000.00	\$3,000.00
0100-9050-0-8600-2490-571065-286-28	\$0.00	\$3,000.00	\$3,000.00
0100-4035-0-3600-2140-571065-504-22	\$638.41	\$511.59	\$1,150.00
0100-9050-0-8600-2490-571065-286-70	\$0.00	\$1,000.00	\$1,000.00
0100-9050-0-8600-2490-571065-286-22	\$0.00	\$1,000.00	\$1,000.00
0100-9050-0-8600-2490-571065-286-64	\$0.00	\$1,000.00	\$1,000.00
0100-9050-0-8600-2490-571065-286-27	\$0.00	\$1,000.00	\$1,000.00
0100-9050-0-8600-2490-571065-286-20	\$0.00	\$1,000.00	\$1,000.00
0100-0332-0-3600-1000-571065-504-16	\$3,000.00	(\$3,000.00)	\$0.00
0100-9019-0-8600-2100-571065-217-05	(\$17,500.00)	(\$10,000.00)	(\$27,500.00)
0100-9050-0-8600-2490-571065-244-00	(\$71,282.27)	(\$22,767.73)	(\$94,050.00)
0100-0000-0-8600-7390-571050-011-00	\$200.00	(\$100.00)	\$100.00
0100-0000-0-0000-7300-571050-012-00	\$0.00	\$100.00	\$100.00
0100-0000-0-0000-7300-571030-012-00	\$4,250.00	\$250.00	\$4,500.00
0100-9050-0-8600-2490-571030-244-00	\$3,950.00	(\$700.00)	\$3,250.00
0100-6500-0-5760-3151-571030-318-00	\$3,735.00	(\$747.00)	\$2,988.00
0100-9050-0-8600-2490-571030-286-87	\$0.00	\$2,150.00	\$2,150.00
0100-9019-0-8600-2100-571030-217-00	\$1,625.00	\$450.00	\$2,075.00
0100-3310-0-5760-3151-571030-318-00	\$2,580.00	(\$516.00)	\$2,064.00
0100-9050-0-8600-2490-571030-286-28	\$0.00	\$1,650.00	\$1,650.00
0100-0000-0-8600-2120-571030-004-00	\$1,675.00	(\$150.00)	\$1,525.00
0100-7366-0-8500-5000-571030-280-31	\$1,350.00	(\$175.00)	\$1,175.00
0100-9050-0-8600-2490-571030-286-61	\$0.00	\$1,125.00	\$1,125.00
0100-9050-0-8600-2490-571030-286-27	\$0.00	\$1,075.00	\$1,075.00
0100-3310-0-5730-1110-571030-331-00	\$651.00	\$391.00	\$1,042.00
0100-0000-0-0000-7300-571030-001-00	\$750.00	\$250.00	\$1,000.00
0100-0000-0-8600-2110-571030-200-00	\$1,275.00	(\$325.00)	\$950.00
0100-6546-0-5760-3120-571030-351-00	\$0.00	\$770.00	\$770.00
0100-5633-0-8600-2140-571030-281-00	\$0.00	\$750.00	\$750.00
0100-6500-0-5730-3151-571030-318-00	\$0.00	\$747.00	\$747.00
0100-9019-0-8600-2100-571030-217-05	\$425.00	\$200.00	\$625.00
0100-3310-0-5730-3120-571030-331-00	\$171.00	\$414.00	\$585.00
0100-9050-0-8600-2490-571030-286-70	\$0.00	\$575.00	\$575.00
0100-9050-0-8600-2490-571030-286-64	\$0.00	\$575.00	\$575.00
0100-9050-0-8600-2490-571030-286-22	\$0.00	\$575.00	\$575.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-9050-0-8600-2490-571030-286-20	\$0.00	\$575.00	\$575.00
0100-7824-0-3800-4000-571030-881-00	\$0.00	\$550.00	\$550.00
0100-3410-0-4900-3110-571030-910-09	\$0.00	\$540.00	\$540.00
0100-3310-0-5730-3151-571030-318-00	\$0.00	\$516.00	\$516.00
0100-6546-0-5760-3110-571030-351-00	\$0.00	\$500.00	\$500.00
0100-6057-0-8600-2100-571030-200-00	\$0.00	\$500.00	\$500.00
0100-0000-0-8600-3120-571030-302-00	\$846.00	(\$351.00)	\$495.00
0100-3025-0-3600-3110-571030-504-12	\$450.00	(\$10.00)	\$440.00
0100-0000-0-8600-3110-571030-302-00	\$0.00	\$400.00	\$400.00
0100-6500-0-5760-3113-571030-302-00	\$0.00	\$366.00	\$366.00
0100-6520-0-5760-1110-571030-900-00	\$0.00	\$315.00	\$315.00
0100-6546-0-5760-3113-571030-351-00	\$0.00	\$310.00	\$310.00
0100-3310-0-5001-2495-571030-318-00	\$500.00	(\$200.00)	\$300.00
0100-9050-0-8500-5000-571030-292-00	\$350.00	(\$50.00)	\$300.00
0100-3010-0-5760-1110-571030-347-00	\$0.00	\$300.00	\$300.00
0100-6331-0-8600-2100-571030-200-00	\$0.00	\$250.00	\$250.00
0100-0000-0-5001-2700-571030-302-00	\$0.00	\$250.00	\$250.00
0100-0000-0-5001-2100-571030-302-00	\$0.00	\$250.00	\$250.00
0100-5630-0-8600-2140-571030-281-00	\$250.00	(\$50.00)	\$200.00
0100-6388-0-3800-4000-571030-877-00	\$0.00	\$200.00	\$200.00
0100-3410-0-4900-3110-571030-910-10	\$0.00	\$180.00	\$180.00
0100-6520-0-5760-1110-571030-902-00	\$0.00	\$75.00	\$75.00
0100-6520-0-5760-1110-571030-901-00	\$0.00	\$60.00	\$60.00
0100-6388-0-3800-4000-571030-880-00	\$0.00	\$25.00	\$25.00
0100-6500-0-5760-3151-310200-318-00	\$79,171.00	(\$68,528.00)	\$10,643.00
0100-3183-0-7110-2130-310100-271-00	\$4,653.00	\$38.00	\$4,691.00
0100-9050-0-8600-2490-310100-286-28	\$0.00	\$4,234.00	\$4,234.00
0100-9050-0-8600-2490-310100-286-87	\$0.00	\$4,233.00	\$4,233.00
0100-9050-0-8600-2490-310100-286-61	\$0.00	\$4,233.00	\$4,233.00
0100-6685-0-8600-2700-310100-228-00	\$4,137.00	\$38.00	\$4,175.00
0100-9019-0-8600-2490-310100-218-00	\$4,155.00	\$19.00	\$4,174.00
0100-6546-0-5760-3120-310100-504-00	\$4,081.00	\$35.00	\$4,116.00
0100-6680-0-8600-2700-310100-228-00	\$4,137.00	(\$92.00)	\$4,045.00
0100-7366-0-8500-5000-310100-280-00	\$3,940.00	\$29.00	\$3,969.00
0100-6500-0-5760-3141-310100-318-00	\$3,917.00	\$35.00	\$3,952.00
0100-6500-0-5760-3120-310100-331-00	\$7,346.00	(\$4,053.00)	\$3,293.00
0100-7810-0-8600-2490-310100-298-01	\$0.00	\$3,241.00	\$3,241.00
0100-0000-0-8600-7430-310100-101-00	\$3,214.00	\$19.00	\$3,233.00
0100-3183-0-7110-2130-310100-271-01	\$4,630.00	(\$1,676.00)	\$2,954.00
0100-7368-0-8500-5000-310100-280-00	\$2,627.00	\$19.00	\$2,646.00
0100-9019-0-8600-2490-310100-211-00	\$2,327.00	\$19.00	\$2,346.00
0100-9050-0-8600-2490-310100-286-70	\$0.00	\$2,147.00	\$2,147.00
0100-9050-0-8600-2490-310100-286-64	\$0.00	\$2,147.00	\$2,147.00
0100-9050-0-8600-2490-310100-286-27	\$0.00	\$2,147.00	\$2,147.00

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-9050-0-8600-2490-310100-286-22	\$0.00	\$2,147.00	\$2,147.00
0100-9050-0-8600-2490-310100-286-20	\$0.00	\$2,147.00	\$2,147.00
0100-3385-0-5710-3141-310100-318-00	\$1,958.00	\$18.00	\$1,976.00
0100-9090-0-5710-3120-310100-318-00	\$2,041.00	(\$137.00)	\$1,904.00
0100-0000-0-8600-7490-310100-102-00	\$1,607.00	\$9.00	\$1,616.00
0100-3385-0-5710-2200-310100-318-00	\$1,344.00	\$19.00	\$1,363.00
0100-3310-0-5760-3151-310100-319-00	\$1,203.00	\$134.00	\$1,337.00
0100-9019-0-8600-2100-310100-217-02	\$1,313.00	\$10.00	\$1,323.00
0100-9019-0-8600-2100-310100-217-01	\$1,313.00	\$10.00	\$1,323.00
0100-0330-0-3600-3110-310100-504-00	\$900.00	\$374.00	\$1,274.00
0100-9019-1-8600-2100-310100-217-05	\$0.00	\$1,178.00	\$1,178.00
0100-4204-0-8600-2150-310100-249-00	\$1,163.00	\$10.00	\$1,173.00
0100-6500-0-5760-1110-310100-331-01	\$0.00	\$955.00	\$955.00
0100-3010-0-3600-3110-310100-504-00	\$900.00	\$10.00	\$910.00
0100-3310-0-5760-1130-310100-319-00	\$1,528.00	(\$764.00)	\$764.00
0100-6500-0-5730-3120-310100-319-00	\$0.00	\$688.00	\$688.00
0100-6010-0-8600-2490-310100-286-29	\$621.00	\$5.00	\$626.00
0100-6010-0-8600-2490-310100-286-27	\$621.00	\$5.00	\$626.00
0100-6010-0-8600-2490-310100-286-20	\$621.00	\$5.00	\$626.00
0100-6266-0-5730-3120-310100-347-00	\$0.00	\$475.00	\$475.00
0100-6010-0-8600-2490-310100-286-64	\$414.00	\$4.00	\$418.00
0100-6010-0-8600-2490-310100-286-70	\$414.00	\$3.00	\$417.00
0100-6010-0-8600-2490-310100-286-22	\$414.00	\$2.00	\$416.00
0100-1100-0-5760-1110-310100-347-00	\$0.00	\$250.00	\$250.00
0100-6500-0-5760-3120-310100-351-00	\$31,806.00	(\$31,806.00)	\$0.00
0100-6500-0-5710-3120-310100-318-00	\$1,887.00	(\$1,887.00)	\$0.00
0100-9010-0-5760-3120-310100-302-00	\$1,428.00	(\$1,428.00)	\$0.00
0100-6520-0-5760-1110-290040-900-00	\$45,300.00	\$2,633.00	\$47,933.00
0100-6520-0-5760-1110-290040-902-00	\$2,700.00	(\$900.00)	\$1,800.00
0100-7366-0-8500-5000-290000-280-00	\$87,601.00	\$7,045.00	\$94,646.00
0100-3410-0-4900-3110-290000-910-09	\$82,327.00	(\$666.00)	\$81,661.00
0100-0000-0-8600-3130-290000-103-00	\$55,705.00	\$889.00	\$56,594.00
0100-6057-0-8600-2100-290000-200-00	\$0.00	\$56,180.00	\$56,180.00
0100-6500-0-5760-1190-290000-369-00	\$42,820.00	\$8,293.00	\$51,113.00
0100-5633-0-8600-2140-290000-281-00	\$0.00	\$48,893.00	\$48,893.00
0100-7368-0-8500-5000-430008-280-00	\$0.00	\$680.00	\$680.00
0100-6388-0-3800-4000-350100-877-00	\$206.00	(\$67.00)	\$139.00
0100-5633-0-8600-2140-350100-281-00	\$0.00	\$139.00	\$139.00
0100-3183-0-7110-2130-350100-271-00	\$122.00	\$1.00	\$123.00
0100-9050-0-8600-2490-350100-286-87	\$0.00	\$111.00	\$111.00
0100-9050-0-8600-2490-350100-286-61	\$0.00	\$111.00	\$111.00
0100-9050-0-8600-2490-350100-286-28	\$0.00	\$111.00	\$111.00
0100-6685-0-8600-2700-350100-228-00	\$108.00	\$1.00	\$109.00
0100-6546-0-5760-3120-350100-504-00	\$107.00	\$1.00	\$108.00

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6680-0-8600-2700-350100-228-00	\$108.00	(\$2.00)	\$106.00
0100-7366-0-8500-5000-350100-280-00	\$103.00	\$1.00	\$104.00
0100-6500-0-5760-3120-350100-331-00	\$192.00	(\$106.00)	\$86.00
0100-0000-0-8600-7430-350100-101-00	\$84.00	\$1.00	\$85.00
0100-7810-0-8600-2490-350100-298-01	\$0.00	\$85.00	\$85.00
0100-3183-0-7110-2130-350100-271-01	\$121.00	(\$44.00)	\$77.00
0100-9019-0-8600-2490-350100-211-00	\$61.00	\$1.00	\$62.00
0100-9050-0-8600-2490-350100-286-70	\$0.00	\$56.00	\$56.00
0100-9050-0-8600-2490-350100-286-64	\$0.00	\$56.00	\$56.00
0100-9050-0-8600-2490-350100-286-27	\$0.00	\$56.00	\$56.00
0100-9050-0-8600-2490-350100-286-22	\$0.00	\$56.00	\$56.00
0100-9050-0-8600-2490-350100-286-20	\$0.00	\$56.00	\$56.00
0100-3385-0-5710-3141-350100-318-00	\$51.00	\$1.00	\$52.00
0100-9090-0-5710-3120-350100-318-00	\$53.00	(\$3.00)	\$50.00
0100-3385-0-5710-1130-350100-318-00	\$39.00	\$7.00	\$46.00
0100-3385-0-5710-2200-350100-318-00	\$35.00	\$1.00	\$36.00
0100-9019-0-8600-2100-350100-217-01	\$34.00	\$1.00	\$35.00
0100-3310-0-5760-3151-350100-319-00	\$32.00	\$3.00	\$35.00
0100-0330-0-3600-3110-350100-504-00	\$24.00	\$9.00	\$33.00
0100-4204-0-8600-2150-350100-249-00	\$30.00	\$1.00	\$31.00
0100-9019-1-8600-2100-350100-217-05	\$0.00	\$31.00	\$31.00
0100-6500-0-5760-1110-350100-331-01	\$0.00	\$25.00	\$25.00
0100-3310-0-5760-1130-350100-319-00	\$40.00	(\$20.00)	\$20.00
0100-6500-0-5730-3120-350100-319-00	\$0.00	\$17.98	\$17.98
0100-6510-0-5710-1130-350100-318-00	\$12.00	\$2.00	\$14.00
0100-6266-0-5730-3120-350100-347-00	\$0.00	\$13.00	\$13.00
0100-1100-0-5760-1110-350100-347-00	\$0.00	\$10.00	\$10.00
0100-6500-0-5760-3120-350100-351-00	\$833.00	(\$833.00)	\$0.00
0100-6500-0-5710-3120-350100-318-00	\$49.00	(\$49.00)	\$0.00
0100-9010-0-5760-3120-350100-302-00	\$37.00	(\$37.00)	\$0.00
0100-6500-0-5760-3145-340200-331-00	\$567,476.00	(\$25,747.00)	\$541,729.00
0100-6500-0-5760-3145-340200-381-00	\$140,317.00	\$38,547.00	\$178,864.00
0100-6500-0-5760-3113-340200-381-00	\$75,173.00	\$25,157.00	\$100,330.00
0100-0000-0-0000-7300-340200-012-00	\$85,196.00	\$8,215.00	\$93,411.00
0100-0000-0-0000-7110-340200-060-00	\$71,537.00	\$36.00	\$71,573.00
0100-3310-0-5760-3151-340200-318-00	\$93,214.00	(\$24,152.00)	\$69,062.00
0100-6500-0-5730-3145-340200-331-00	\$46,341.00	\$13,401.00	\$59,742.00
0100-1400-0-0000-8200-340200-013-00	\$55,127.00	\$1,958.00	\$57,085.00
0100-0000-0-0000-8200-340200-013-00	\$55,126.00	\$1,959.00	\$57,085.00
0100-6500-0-5760-3142-340200-331-00	\$50,115.00	\$4,755.00	\$54,870.00
0100-9007-0-7110-7700-340200-406-00	\$50,115.00	\$1,780.00	\$51,895.00
0100-0000-0-8600-7390-340200-011-00	\$48,612.00	\$1,726.00	\$50,338.00
0100-0000-0-0000-7700-340200-401-00	\$42,598.00	\$1,513.00	\$44,111.00
0100-6500-0-5760-1130-340200-320-00	\$40,092.00	\$1,424.00	\$41,516.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6537-0-5760-3113-340200-347-00	\$5,012.00	\$33,820.00	\$38,832.00
0100-6500-0-5760-3143-340200-318-00	\$36,318.00	\$1,038.00	\$37,356.00
0100-3310-0-5760-2700-310200-331-00	\$5,023.00	\$911.00	\$5,934.00
0100-9050-0-8600-2490-310200-286-28	\$0.00	\$3,691.00	\$3,691.00
0100-6500-0-5730-3145-310200-331-00	\$0.00	\$2,956.00	\$2,956.00
0100-6500-0-5760-3145-310200-381-01	\$240.00	\$85.00	\$325.00
0100-1100-0-5760-3151-310200-347-00	\$0.00	\$125.00	\$125.00
0100-1100-0-5760-3145-310200-347-00	\$0.00	\$6.89	\$6.89
0100-0000-0-8600-7200-310200-002-00	\$6,967.00	(\$6,967.00)	\$0.00
0100-6500-0-5760-1110-310100-331-00	\$192,722.00	\$13,382.00	\$206,104.00
0100-6500-0-5760-3151-310100-318-00	\$183,115.00	(\$29,396.00)	\$153,719.00
0100-3310-0-5760-1110-310100-331-00	\$129,231.00	(\$7,499.00)	\$121,732.00
0100-9050-0-8600-2490-310100-244-00	\$120,654.00	(\$32,800.00)	\$87,854.00
0100-6500-0-5760-2700-310100-331-00	\$66,072.00	\$1,263.00	\$67,335.00
0100-9019-0-8600-2100-310100-217-00	\$45,119.00	\$20,652.00	\$65,771.00
0100-6500-0-5760-3120-310100-318-00	\$57,635.00	\$3,713.00	\$61,348.00
0100-0000-0-8600-2120-310100-004-00	\$67,059.00	(\$7,004.00)	\$60,055.00
0100-6500-0-5730-3151-310100-318-00	\$0.00	\$57,992.00	\$57,992.00
0100-6500-0-5730-1110-310100-331-00	\$42,450.00	\$12,319.00	\$54,769.00
0100-6500-0-5760-2100-310100-318-00	\$62,860.00	(\$9,683.00)	\$53,177.00
0100-3305-0-5760-1110-310100-347-00	\$66,834.00	(\$14,439.00)	\$52,395.00
0100-0330-0-3600-1000-310100-504-00	\$32,837.00	\$3,706.00	\$36,543.00
0100-6500-0-5001-2200-310100-318-00	\$35,000.00	\$33.00	\$35,033.00
0100-6500-0-5060-2200-310100-321-00	\$33,449.00	\$641.00	\$34,090.00
0100-6500-0-5760-1193-310100-318-00	\$35,865.00	(\$5,945.00)	\$29,920.00
0100-3310-0-5760-3151-310100-318-00	\$58,911.00	(\$29,625.00)	\$29,286.00
0100-0000-0-0000-7400-310100-100-00	\$27,316.00	\$162.00	\$27,478.00
0100-9019-0-8600-2100-310100-217-05	\$27,644.00	(\$1,035.00)	\$26,609.00
0100-0000-0-8600-2110-310100-200-00	\$29,080.00	(\$3,247.00)	\$25,833.00
0100-6500-0-5760-2100-310100-331-00	\$26,827.00	(\$1,801.00)	\$25,026.00
0100-3305-0-5760-3151-310100-347-00	\$19,922.00	\$3,254.00	\$23,176.00
0100-3310-0-5730-3120-310100-331-00	\$22,488.00	\$206.00	\$22,694.00
0100-9090-0-5710-1110-310100-318-00	\$27,453.00	(\$5,421.00)	\$22,032.00
0100-6546-0-5760-3120-310100-351-00	\$0.00	\$20,962.00	\$20,962.00
0100-6500-0-5760-3120-310100-302-00	\$0.00	\$20,580.00	\$20,580.00
0100-3213-0-5760-1110-310100-347-00	\$15,602.00	\$4,684.00	\$20,286.00
0100-6500-0-5760-3141-310100-331-00	\$19,585.00	\$175.00	\$19,760.00
0100-6500-0-5760-1195-310100-320-00	\$19,499.00	\$176.00	\$19,675.00
0100-9019-1-8600-3110-310100-061-00	\$20,032.00	(\$580.00)	\$19,452.00
0100-7824-0-3800-4000-310100-881-00	\$0.00	\$18,712.00	\$18,712.00
0100-6537-0-5760-3120-310100-347-00	\$0.00	\$18,317.00	\$18,317.00
0100-6500-0-5730-3141-310100-318-00	\$17,626.00	\$158.00	\$17,784.00
0100-3310-0-5760-1130-310100-318-00	\$17,325.00	\$178.00	\$17,503.00
0100-0000-0-8600-3120-310100-302-00	\$20,335.00	(\$3,737.00)	\$16,598.00

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-3315-0-5730-1110-310100-331-00	\$16,337.00	\$139.00	\$16,476.00
0100-6500-0-5001-2700-310100-331-00	\$16,068.00	\$95.00	\$16,163.00
0100-7430-0-3600-1000-310100-504-00	\$15,714.00	\$390.00	\$16,104.00
0100-3025-0-3600-3110-310100-504-00	\$16,209.00	(\$192.00)	\$16,017.00
0100-3310-0-5730-1110-310100-331-00	\$16,987.00	(\$1,140.00)	\$15,847.00
0100-0000-0-8600-3141-310100-302-00	\$15,668.00	\$140.00	\$15,808.00
0100-6500-0-5760-1120-310100-504-00	\$9,815.00	\$4,944.00	\$14,759.00
0100-9019-0-8600-2130-310100-290-00	\$14,316.00	\$200.00	\$14,516.00
0100-0000-0-5001-2700-310100-302-00	\$14,242.00	\$95.00	\$14,337.00
0100-0000-0-5001-2100-310100-302-00	\$14,242.00	\$95.00	\$14,337.00
0100-0000-0-8600-2110-310100-003-00	\$13,937.00	(\$278.00)	\$13,659.00
0100-9090-0-5710-3151-310100-318-00	\$0.00	\$12,812.00	\$12,812.00
0100-3310-0-5760-1110-310100-332-00	\$11,150.00	\$1,495.00	\$12,645.00
0100-6500-0-5730-2100-310100-318-00	\$0.00	\$11,827.00	\$11,827.00
0100-6510-0-5710-3120-310100-318-00	\$11,631.00	\$100.00	\$11,731.00
0100-6331-0-3100-2100-310100-200-00	\$0.00	\$10,533.00	\$10,533.00
0100-3310-0-5760-2700-340200-331-00	\$30,069.00	\$1,068.00	\$31,137.00
0100-0000-0-0000-7400-340200-100-00	\$35,081.00	(\$4,719.00)	\$30,362.00
0100-6500-0-5760-3151-340200-318-00	\$71,163.00	(\$41,583.00)	\$29,580.00
0100-9007-0-7110-7700-340200-405-00	\$28,089.00	\$997.00	\$29,086.00
0100-9007-0-8600-7700-340200-400-00	\$28,229.00	(\$206.00)	\$28,023.00
0100-6500-0-5760-3113-340200-302-00	\$0.00	\$23,912.00	\$23,912.00
0100-3213-0-5760-3145-340200-347-00	\$20,046.00	\$1,750.00	\$21,796.00
0100-7366-0-8500-5000-340200-280-00	\$25,559.00	(\$4,396.00)	\$21,163.00
0100-6500-0-5760-1193-340200-318-00	\$20,046.00	\$712.00	\$20,758.00
0100-0000-0-0000-7300-340200-001-00	\$15,035.00	\$3,958.00	\$18,993.00
0100-3410-0-4900-3110-340200-910-09	\$17,540.00	\$1,143.00	\$18,683.00
0100-7422-0-1110-3151-340200-347-00	\$11,627.00	\$6,055.00	\$17,682.00
0100-6500-0-5760-3113-340200-331-00	\$27,062.00	(\$10,456.00)	\$16,606.00
0100-6500-0-5760-3144-340200-318-00	\$15,010.00	\$0.14	\$15,010.14
0100-9090-0-5710-1110-340200-318-00	\$0.00	\$13,839.00	\$13,839.00
0100-0000-0-8600-7430-340200-101-00	\$13,030.00	\$463.00	\$13,493.00
0100-5633-0-8600-2140-340200-281-00	\$0.00	\$12,323.00	\$12,323.00
0100-6520-0-5760-1110-340200-900-00	\$11,025.00	(\$130.00)	\$10,895.00
0100-6500-0-5760-1190-340200-369-00	\$8,695.00	\$1,708.00	\$10,403.00
0100-3310-0-5730-1110-340200-331-00	\$20,046.00	(\$9,667.00)	\$10,379.00
0100-8150-0-0000-8110-340200-013-00	\$10,023.00	\$356.00	\$10,379.00
0100-3305-0-5760-3143-340200-347-00	\$10,023.00	\$356.00	\$10,379.00
0100-6500-0-5060-2200-340200-318-00	\$10,023.00	\$356.00	\$10,379.00
0100-3310-0-5760-1132-340200-318-00	\$10,023.00	\$356.00	\$10,379.00
0100-3310-0-5760-1130-340200-318-00	\$10,023.00	\$356.00	\$10,379.00
0100-3310-0-5001-2495-340200-318-00	\$9,188.00	\$1,191.00	\$10,379.00
0100-6057-0-8600-2100-340200-200-00	\$0.00	\$10,379.00	\$10,379.00
0100-5826-0-8600-7500-340200-000-00	\$0.00	\$10,379.00	\$10,379.00



ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6546-0-5760-3110-340200-351-00	\$0.00	\$10,379.00	\$10,379.00
0100-5826-0-5760-3113-340200-347-00	\$0.00	\$10,379.00	\$10,379.00
0100-0000-0-8600-3130-340200-103-00	\$9,021.00	\$320.00	\$9,341.00
0100-9019-0-8600-2100-340200-217-00	\$9,021.00	\$320.00	\$9,341.00
0100-0000-0-0000-7150-340200-061-00	\$9,021.00	\$320.00	\$9,341.00
0100-0000-0-8600-2110-340200-200-00	\$14,032.00	(\$5,210.00)	\$8,822.00
0100-6500-0-5760-3110-340200-302-00	\$0.00	\$8,303.00	\$8,303.00
0100-6500-0-5060-2200-340200-321-00	\$7,016.00	\$249.00	\$7,265.00
0100-3410-0-4900-3110-340200-910-10	\$5,813.00	\$416.00	\$6,229.00
0100-0000-0-8600-7490-340200-102-00	\$6,014.00	\$213.00	\$6,227.00
0100-9019-0-8600-2490-340200-290-00	\$10,023.00	(\$3,979.00)	\$6,044.00
0100-9050-0-8500-5000-340200-292-00	\$4,016.00	\$1,710.00	\$5,726.00
0100-0000-0-8600-2120-340200-004-00	\$7,016.00	(\$1,826.00)	\$5,190.00
0100-9050-0-8600-2490-340200-244-00	\$4,009.00	\$1,181.00	\$5,190.00
0100-9019-0-8600-2100-340200-217-05	\$1,002.00	\$4,188.00	\$5,190.00
0100-6500-0-5760-2700-340200-369-00	\$4,009.00	\$143.00	\$4,152.00
0100-6546-0-5760-3113-340200-351-00	\$0.00	\$4,152.00	\$4,152.00
0100-6500-0-5760-3113-340200-318-00	\$0.00	\$4,152.00	\$4,152.00
0100-5630-0-8600-2140-340200-281-00	\$5,012.00	(\$1,027.00)	\$3,985.00
0100-5826-0-5730-3142-340200-347-00	\$0.00	\$3,944.00	\$3,944.00
0100-0000-0-8600-7200-340200-002-00	\$3,007.00	\$107.00	\$3,114.00
0100-6520-0-5760-1110-340200-902-00	\$2,005.00	\$590.00	\$2,595.00
0100-0000-0-8600-2110-340200-003-00	\$4,009.00	(\$1,581.00)	\$2,428.00
0100-0000-0-8600-7600-340200-080-00	\$2,506.00	(\$329.00)	\$2,177.00
0100-7824-0-3800-4000-340200-881-00	\$0.00	\$2,076.00	\$2,076.00
0100-6537-0-5760-3110-340200-347-00	\$0.00	\$2,076.00	\$2,076.00
0100-6388-0-3800-4000-340200-877-00	\$4,511.00	(\$2,436.00)	\$2,075.00
0100-9007-0-8600-2420-340200-406-00	\$2,004.00	\$71.00	\$2,075.00
0100-6520-0-5760-1110-340200-901-00	\$1,554.00	\$521.00	\$2,075.00
0100-9007-0-8600-7700-340200-408-00	\$1,505.00	\$52.00	\$1,557.00
0100-0000-0-0000-7500-340200-002-00	\$1,504.00	\$53.00	\$1,557.00
0100-9019-0-8600-2100-340200-217-02	\$1,003.00	\$36.00	\$1,039.00
0100-5632-0-8600-2140-340200-281-00	\$1,003.00	\$35.00	\$1,038.00
0100-9019-0-8600-2490-340200-296-00	\$1,003.00	\$35.00	\$1,038.00
0100-9050-0-8600-2490-340200-286-87	\$0.00	\$1,038.00	\$1,038.00
0100-9050-0-8600-2490-340200-286-28	\$0.00	\$1,038.00	\$1,038.00
0100-9050-0-8600-2490-340200-286-64	\$0.00	\$875.00	\$875.00
0100-6010-0-8600-2490-340200-286-22	\$501.00	\$18.00	\$519.00
0100-6010-0-8600-2490-340200-286-20	\$501.00	\$18.00	\$519.00
0100-6388-0-3800-4000-340200-880-00	\$0.00	\$519.00	\$519.00
0100-9050-0-8600-2490-340200-286-70	\$0.00	\$519.00	\$519.00
0100-9050-0-8600-2490-340200-286-61	\$0.00	\$519.00	\$519.00
0100-9050-0-8600-2490-340200-286-27	\$0.00	\$519.00	\$519.00
0100-9050-0-8600-2490-340200-286-22	\$0.00	\$519.00	\$519.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-9050-0-8600-2490-340200-286-20	\$0.00	\$519.00	\$519.00
0100-6500-0-5730-3145-340200-381-00	\$5,012.00	(\$4,493.24)	\$518.76
0100-6510-0-5710-3151-340200-318-00	\$6,014.00	(\$5,512.85)	\$501.15
0100-9019-0-8600-2490-340200-211-00	\$501.00	(\$66.00)	\$435.00
0100-6010-0-8600-2490-340200-286-29	\$301.00	\$10.00	\$311.00
0100-6010-0-8600-2490-340200-286-64	\$201.00	\$6.00	\$207.00
0100-6500-0-5760-3113-340200-351-00	\$14,032.00	(\$14,032.00)	\$0.00
0100-6500-0-5760-3110-340200-351-00	\$10,023.00	(\$10,023.00)	\$0.00
0100-6500-0-5760-3151-340200-331-00	\$8,419.00	(\$8,419.00)	\$0.00
0100-0000-0-8600-3113-340200-302-00	\$8,419.00	(\$8,419.00)	\$0.00
0100-0000-0-8600-3110-340200-302-00	\$8,018.00	(\$8,018.00)	\$0.00
0100-0000-0-0000-7380-340200-013-00	\$5,012.00	(\$5,012.00)	\$0.00
0100-9010-0-5760-3113-340200-302-00	\$601.00	(\$601.00)	\$0.00
0100-6500-0-5760-1110-340100-331-00	\$310,354.00	\$3,809.00	\$314,163.00
0100-6500-0-5760-3151-340100-318-00	\$138,249.00	(\$2,471.00)	\$135,778.00
0100-3310-0-5760-1110-340100-331-00	\$112,856.00	(\$1,176.00)	\$111,680.00
0100-6500-0-5730-1110-340100-331-00	\$70,535.00	\$14,107.00	\$84,642.00
0100-9090-0-5710-1110-340100-318-00	\$56,428.00	(\$4,702.00)	\$51,726.00
0100-3305-0-5760-1110-340100-347-00	\$56,428.00	(\$4,702.00)	\$51,726.00
0100-9050-0-8600-2490-340100-244-00	\$65,150.00	(\$13,433.00)	\$51,717.00
0100-6500-0-5730-3151-340100-318-00	\$0.00	\$47,229.00	\$47,229.00
0100-6500-0-5760-3120-340100-318-00	\$40,910.00	\$1,411.00	\$42,321.00
0100-9019-0-8600-2100-340100-217-00	\$22,552.00	\$11,180.00	\$33,732.00
0100-6500-0-5760-2700-340100-331-00	\$30,069.00	\$1,068.00	\$31,137.00
0100-6500-0-5760-1193-340100-318-00	\$28,214.00	(\$1,176.00)	\$27,038.00
0100-6500-0-5760-2100-340100-318-00	\$30,069.00	(\$4,121.00)	\$25,948.00
0100-0000-0-8600-2120-340100-004-00	\$26,561.00	(\$1,401.00)	\$25,160.00
0100-0330-0-3600-1000-340100-504-00	\$19,044.00	\$4,505.00	\$23,549.00
0100-6510-0-5710-1110-340100-318-00	\$14,107.00	\$9,405.00	\$23,512.00
0100-3310-0-5760-3151-340100-318-00	\$45,142.00	(\$24,687.00)	\$20,455.00
0100-3310-0-5730-1110-340100-331-00	\$17,069.00	\$2,352.00	\$19,421.00
0100-6546-0-5760-3120-340100-351-00	\$0.00	\$14,107.00	\$14,107.00
0100-6500-0-5760-3120-340100-302-00	\$0.00	\$14,107.00	\$14,107.00
0100-6537-0-5760-3120-340100-347-00	\$0.00	\$14,107.00	\$14,107.00
0100-6500-0-5001-2200-340100-318-00	\$12,930.00	\$459.00	\$13,389.00
0100-6500-0-5060-2200-340100-321-00	\$11,627.00	\$413.00	\$12,040.00
0100-6500-0-5760-1194-340100-318-00	\$11,892.00	(\$136.00)	\$11,756.00
0100-0000-0-8600-3120-340100-302-00	\$13,966.00	(\$2,680.00)	\$11,286.00
0100-9019-0-8600-2130-340100-290-00	\$10,524.00	\$374.00	\$10,898.00
0100-6500-0-5760-1120-340100-504-00	\$7,054.00	\$3,526.00	\$10,580.00
<b>***Expense Total</b>	<b>\$35,703,658.23</b>	<b>\$8,449,260.89</b>	<b>\$44,152,919.12</b>

Balance Sheet Accounts

0100-0000-0-0000-0000-979100-000-00	\$6,860,061.11	\$2,691,855.04	\$9,551,916.15
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ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Balance Sheet Accounts</b>			
0100-0303-0-0000-0000-979100-000-00	\$1,199,421.22	\$37,353.83	\$1,236,775.05
0100-9007-0-0000-0000-979100-406-00	\$632,934.08	\$233,728.61	\$866,662.69
0100-6537-0-0000-0000-979100-347-00	\$425,537.30	\$411,901.82	\$837,439.12
0100-9090-0-0000-0000-979100-322-00	\$0.00	\$704,113.98	\$704,113.98
0100-9019-0-0000-0000-979100-217-00	\$264,640.75	\$281,388.98	\$546,029.73
0100-6266-0-0000-0000-979100-347-00	\$524,614.53	\$12,258.66	\$536,873.19
0100-6536-0-0000-0000-979100-347-00	\$152,944.00	\$172,817.04	\$325,761.04
0100-9007-0-0000-0000-979100-409-00	\$121,095.96	\$141,253.28	\$262,349.24
0100-0020-0-0000-0000-979100-005-00	\$209,950.62	\$16,839.84	\$226,790.46
0100-9050-0-0000-0000-979100-244-00	\$368,516.23	(\$156,895.63)	\$211,620.60
0100-9003-0-0000-0000-979100-373-00	\$175,547.73	\$11,207.29	\$186,755.02
0100-9007-0-0000-0000-979100-405-00	\$155,956.21	\$28,242.98	\$184,199.19
0100-9007-0-0000-0000-979100-400-00	\$163,560.71	\$15,052.82	\$178,613.53
0100-6057-0-0000-0000-979100-200-00	\$0.00	\$146,250.00	\$146,250.00
0100-9050-0-0000-0000-979100-292-00	\$157,602.52	(\$16,607.84)	\$140,994.68
0100-9019-0-0000-0000-979100-296-00	\$129,914.16	(\$1,075.58)	\$128,838.58
0100-1100-0-0000-0000-979100-347-00	\$68,438.43	\$50,187.27	\$118,625.70
0100-6546-0-0000-0000-979100-315-00	\$0.00	\$72,207.29	\$72,207.29
0100-9019-0-0000-0000-979100-271-00	\$57,273.94	(\$3.32)	\$57,270.62
0100-7413-0-0000-0000-979100-000-00	\$0.00	\$56,250.00	\$56,250.00
0100-7412-0-0000-0000-979100-000-00	\$0.00	\$56,250.00	\$56,250.00
0100-9001-0-0000-0000-979100-344-00	\$46,109.91	\$61.58	\$46,171.49
0100-1100-0-0000-0000-979100-504-00	\$30,782.97	\$4,046.45	\$34,829.42
0100-9019-0-0000-0000-979100-211-00	\$32,520.37	\$193.88	\$32,714.25
0100-9007-0-0000-0000-979100-408-00	\$23,276.47	\$6,152.57	\$29,429.04
0100-0097-0-0000-0000-979100-032-00	\$23,745.37	\$64.97	\$23,810.34
0100-9019-0-0000-0000-979100-299-00	\$21,270.38	(\$0.10)	\$21,270.28
0100-0332-0-0000-0000-979100-504-00	(\$1,199.67)	\$22,405.92	\$21,206.25
0100-0330-0-0000-0000-979100-504-00	(\$338,530.87)	\$355,891.37	\$17,360.50
0100-6300-0-0000-0000-979100-347-00	\$5,912.60	\$8,899.14	\$14,811.74
0100-6300-0-0000-0000-979100-504-00	\$9,506.10	\$2,490.94	\$11,997.04
0100-9019-0-0000-0000-979100-218-00	\$6,796.67	\$1,230.29	\$8,026.96
0100-6266-0-0000-0000-979100-006-00	\$0.00	\$6,672.86	\$6,672.86
0100-9050-0-0000-0000-979100-528-00	\$5,064.86	\$371.10	\$5,435.96
0100-9019-0-0000-0000-979100-204-00	\$5,279.40	\$0.33	\$5,279.73
0100-9013-0-0000-0000-979100-875-00	\$3,004.88	\$1,144.80	\$4,149.68
0100-7810-0-0000-0000-979100-504-00	\$0.00	\$3,682.00	\$3,682.00
0100-9019-0-0000-0000-979100-331-00	\$4,848.67	(\$1,276.97)	\$3,571.70
0100-7388-0-0000-0000-979100-013-00	\$3,420.83	(\$2.32)	\$3,418.51
0100-9001-0-0000-0000-979100-281-00	\$0.00	\$2,350.00	\$2,350.00
0100-9019-0-0000-0000-979100-286-00	\$1,068.95	\$250.00	\$1,318.95
0100-9001-0-0000-0000-979100-208-00	\$0.00	\$1,258.69	\$1,258.69
0100-6537-0-0000-0000-979100-504-00	\$0.00	\$1,219.00	\$1,219.00
0100-9013-0-0000-0000-979100-822-00	\$0.00	\$640.63	\$640.63

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Balance Sheet Accounts</b>			
0100-9010-0-0000-0000-979100-504-00	\$0.00	\$337.07	\$337.07
0100-9050-0-0000-0000-979100-281-00	\$200.00	\$8.75	\$208.75
0100-9021-0-0000-0000-979100-376-00	\$0.00	\$198.11	\$198.11
0100-9001-0-0000-0000-979100-067-00	\$0.00	\$13.58	\$13.58
0100-0000-0-0000-0000-979100-004-00	\$2,423,567.25	(\$2,423,567.25)	\$0.00
0100-9090-0-0000-0000-979100-318-00	\$696,801.79	(\$696,801.79)	\$0.00
0100-0000-0-0000-0000-979100-003-00	\$553,330.69	(\$553,330.69)	\$0.00
0100-9019-1-8600-3110-979100-061-00	\$144,026.34	(\$144,026.34)	\$0.00
0100-9050-0-0000-0000-979100-244-02	\$89,415.48	(\$89,415.48)	\$0.00
0100-9019-0-0000-0000-979100-217-02	\$50,937.80	(\$50,937.80)	\$0.00
0100-9019-0-0000-0000-979100-217-01	\$28,501.43	(\$28,501.43)	\$0.00
0100-9019-0-0000-0000-979100-217-04	\$15,738.98	(\$15,738.98)	\$0.00
0100-9050-0-8600-2140-979100-281-01	\$8.88	(\$8.88)	\$0.00
0100-9050-0-0000-0000-979100-201-00	(\$140,656.23)	\$140,656.23	\$0.00
0100-6360-0-0000-0000-979100-901-00	\$0.00	(\$75.54)	(\$75.54)
0100-6360-0-0000-0000-979100-369-00	\$0.00	(\$1,024.17)	(\$1,024.17)
0100-6360-0-0000-0000-979100-904-00	\$0.00	(\$2,412.16)	(\$2,412.16)
0100-6360-0-0000-0000-979100-900-00	\$0.00	(\$2,726.31)	(\$2,726.31)
0100-9002-0-0000-0000-979100-013-00	\$0.00	(\$3,250.00)	(\$3,250.00)
0100-6546-0-0000-0000-979100-351-00	\$30,366.12	(\$56,124.95)	(\$25,758.83)
0100-6500-0-0000-0000-979100-000-00	\$60,587.60	(\$144,742.48)	(\$84,154.88)
0100-0000-0-0000-0000-978000-004-00	\$2,547,900.01	\$4,811.73	\$2,552,711.74
0100-0000-0-0000-0000-978000-013-00	\$1,500,000.00	\$1,000,000.00	\$2,500,000.00
0100-0303-0-0000-0000-978000-000-00	\$1,314,421.22	(\$166,546.17)	\$1,147,875.05
0100-0000-0-0000-0000-978000-003-00	\$686,957.69	\$10,986.22	\$697,943.91
0100-0020-0-0000-0000-978000-005-00	\$207,900.62	(\$106,621.16)	\$101,279.46
0100-1100-0-0000-0000-978000-504-00	\$35,672.97	(\$5,044.81)	\$30,628.16
0100-0097-0-0000-0000-978000-032-00	\$28,056.37	\$64.97	\$28,121.34
0100-1100-0-0000-0000-978000-347-00	\$55,508.43	(\$36,709.36)	\$18,799.07
0100-0332-0-0000-0000-978000-504-00	\$0.00	\$12,654.17	\$12,654.17
0100-0000-0-0000-0000-978000-010-00	\$2,645,439.00	(\$2,645,439.00)	\$0.00
0100-9090-0-0000-0000-974000-318-00	\$931,630.79	(\$131,274.81)	\$800,355.98
0100-6266-0-0000-0000-974000-347-00	\$343,563.72	\$161,743.07	\$505,306.79
0100-7435-0-0000-0000-974000-347-00	\$0.00	\$411,335.00	\$411,335.00
0100-9007-0-0000-0000-974000-409-00	\$262,412.96	\$130,511.28	\$392,924.24
0100-6546-0-0000-0000-974000-331-00	\$0.00	\$323,221.01	\$323,221.01
0100-9007-0-0000-0000-974000-406-00	\$245,444.58	\$54,985.61	\$300,430.19
0100-9050-0-0000-0000-974000-292-00	\$197,085.52	(\$34,026.92)	\$163,058.60
0100-9050-0-0000-0000-974000-244-00	\$34,809.50	\$112,234.35	\$147,043.85
0100-9019-0-0000-0000-974000-217-00	\$197,755.75	(\$54,652.00)	\$143,103.75
0100-9007-0-0000-0000-974000-405-00	\$121,303.21	\$17,149.98	\$138,453.19
0100-9050-1-0000-0000-974000-244-02	\$137,000.00	(\$792.12)	\$136,207.88
0100-6057-0-0000-0000-974000-200-00	\$0.00	\$132,061.00	\$132,061.00
0100-6546-0-0000-0000-974000-318-00	\$0.00	\$129,327.41	\$129,327.41

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Balance Sheet Accounts</b>			
0100-7810-0-0000-0000-974000-298-01	\$0.00	\$118,812.00	\$118,812.00
0100-6500-0-0000-0000-974000-320-00	\$73,707.24	\$36,886.60	\$110,593.84
0100-6331-0-0000-0000-974000-200-00	\$0.00	\$97,752.00	\$97,752.00
0100-9019-0-0000-0000-974000-296-00	\$84,970.16	(\$1,234.58)	\$83,735.58
0100-6546-0-0000-0000-974000-315-00	\$0.00	\$72,207.29	\$72,207.29
0100-9019-0-0000-0000-974000-217-01	\$28,072.43	\$39,012.68	\$67,085.11
0100-9003-0-0000-0000-974000-373-00	\$192,309.73	(\$127,134.71)	\$65,175.02
0100-7435-0-0000-0000-974000-504-00	\$0.00	\$62,603.00	\$62,603.00
0100-6762-0-0000-0000-974000-347-00	\$0.00	\$57,588.85	\$57,588.85
0100-7413-0-0000-0000-974000-000-00	\$0.00	\$56,250.00	\$56,250.00
0100-7412-0-0000-0000-974000-000-00	\$0.00	\$56,250.00	\$56,250.00
0100-9019-0-0000-0000-974000-271-00	\$54,355.94	(\$3.32)	\$54,352.62
0100-9007-0-0000-0000-974000-400-00	\$46,016.71	(\$1,803.89)	\$44,212.82
0100-9001-0-0000-0000-974000-344-00	\$42,109.91	\$61.58	\$42,171.49
0100-9062-0-0000-0000-974000-000-00	\$79,540.17	(\$38,246.00)	\$41,294.17
0100-7810-0-0000-0000-974000-298-00	\$0.00	\$35,948.00	\$35,948.00
0100-9019-0-0000-0000-974000-211-00	\$31,268.67	\$459.18	\$31,727.85
0100-9019-0-0000-0000-974000-299-00	\$16,714.38	(\$0.10)	\$16,714.28
0100-9019-0-0000-0000-974000-217-05	\$0.00	\$15,000.88	\$15,000.88
0100-9007-0-0000-0000-974000-408-00	\$9,270.47	\$5,011.57	\$14,282.04
0100-9001-0-0000-0000-974000-314-00	\$177,774.42	(\$164,203.87)	\$13,570.55
0100-9019-0-0000-0000-974000-217-04	\$17,157.98	(\$4,179.55)	\$12,978.43
0100-9019-0-0000-0000-974000-218-00	\$11,351.67	\$1,044.29	\$12,395.96
0100-6300-0-0000-0000-974000-504-00	\$11,456.10	(\$3,595.06)	\$7,861.04
0100-6300-0-0000-0000-974000-347-00	\$8,878.60	(\$1,100.86)	\$7,777.74
0100-9019-0-0000-0000-974000-204-00	\$5,699.40	(\$419.67)	\$5,279.73
0100-9019-0-0000-0000-974000-331-00	\$6,125.67	(\$1,276.97)	\$4,848.70
0100-9050-0-0000-0000-974000-528-00	\$4,064.86	\$371.10	\$4,435.96
0100-9013-0-0000-0000-974000-875-00	\$3,004.88	\$1,144.80	\$4,149.68
0100-9050-0-0000-0000-974000-286-22	\$0.00	\$3,968.00	\$3,968.00
0100-7810-0-0000-0000-974000-504-00	\$0.00	\$3,682.00	\$3,682.00
0100-9050-0-0000-0000-974000-286-70	\$0.00	\$2,508.00	\$2,508.00
0100-9001-0-0000-0000-974000-281-01	\$0.00	\$2,350.00	\$2,350.00
0100-9050-0-0000-0000-974000-286-64	\$0.00	\$2,123.00	\$2,123.00
0100-9001-0-0000-0000-974000-208-00	\$750.00	\$1,258.69	\$2,008.69
0100-6762-0-0000-0000-974000-504-00	\$0.00	\$2,000.00	\$2,000.00
0100-9050-0-0000-0000-974000-286-28	\$0.00	\$1,476.61	\$1,476.61
0100-9050-0-0000-0000-974000-286-87	\$0.00	\$1,256.61	\$1,256.61
0100-9050-0-0000-0000-974000-281-01	\$8.88	\$499.87	\$508.75
0100-9050-0-0000-0000-974000-281-00	\$200.00	\$257.77	\$457.77
0100-9050-0-0000-0000-974000-286-20	\$0.00	\$453.00	\$453.00
0100-9001-0-0000-0000-974000-067-00	\$0.00	\$13.58	\$13.58
0100-9050-0-0000-0000-974000-201-00	(\$140,656.23)	\$140,656.23	\$0.00
0100-6360-0-0000-0000-974000-901-00	\$0.00	(\$75.54)	239 (\$75.54)

**Pending Budget Revision**  
**Control Number 20230002**  
**ResolutionNo.**

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Balance Sheet Accounts</b>			
0100-6360-0-0000-0000-974000-369-00	\$0.00	(\$1,024.17)	(\$1,024.17)
0100-9019-0-0000-0000-974000-217-02	\$75,042.80	(\$77,193.38)	(\$2,150.58)
0100-6360-0-0000-0000-974000-904-00	\$0.00	(\$2,412.16)	(\$2,412.16)
0100-6360-0-0000-0000-974000-900-00	\$0.00	(\$2,726.31)	(\$2,726.31)
0100-6546-0-0000-0000-974000-351-00	\$30,366.12	(\$546,780.44)	(\$516,414.32)
0100-6388-0-0000-0000-965000-877-00	\$0.00	\$245,837.84	\$245,837.84
0100-6388-0-0000-0000-965000-876-00	\$0.00	\$228,806.17	\$228,806.17
0100-6388-0-0000-0000-965000-870-00	\$0.00	\$151,120.00	\$151,120.00
0100-6388-0-0000-0000-965000-872-00	\$0.00	\$75,677.86	\$75,677.86
0100-6388-0-0000-0000-965000-869-00	\$0.00	\$72,047.29	\$72,047.29
0100-6388-0-0000-0000-965000-873-00	\$0.00	\$52,295.89	\$52,295.89
0100-6388-0-0000-0000-965000-878-00	\$0.00	\$43,967.99	\$43,967.99
0100-6388-0-0000-0000-965000-871-00	\$0.00	\$17,093.68	\$17,093.68
<b>***Balance Sheet Account Total</b>	<u>\$27,866,136.82</u>	<u>\$1,363,175.75</u>	<u>\$29,229,312.57</u>
<b>Fund Totals</b>			
Total: Income	\$30,806,778.32	\$5,169,161.47	\$35,975,939.79
Total: Expenses	\$35,703,658.23	\$8,449,260.89	\$44,152,919.12
Total: Balance Sheet Accounts	\$27,866,136.82	\$1,363,175.75	\$29,229,312.57

Fund: 0800 Student Activity Special Revenue Fu

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Income</b>			
0800-8210-0-0000-0000-891900-504-00	\$0.00	\$337.07	\$337.07
***Income Total	<u>\$0.00</u>	<u>\$337.07</u>	<u>\$337.07</u>
<b>Expenses</b>			
0800-8210-0-1110-4000-430000-504-00	\$0.00	\$337.07	\$337.07
***Expense Total	<u>\$0.00</u>	<u>\$337.07</u>	<u>\$337.07</u>
<b>Fund Totals</b>			
Total: Income	\$0.00	\$337.07	\$337.07
Total: Expenses	\$0.00	\$337.07	\$337.07
Total: Balance Sheet Accounts	\$0.00	\$0.00	\$0.00

ResolutionNo.

Fund: 1000 SPECIAL EDUCATION PASS-THR

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Income</b>			
1000-6546-0-5001-0000-858700-380-00	\$1,830,095.00	(\$806.00)	\$1,829,289.00
1000-6500-0-5001-0000-831100-380-00	\$13,200,000.00	\$7,945,855.00	\$21,145,855.00
1000-3310-0-5001-0000-828700-380-00	\$5,198,308.00	\$105,577.00	\$5,303,885.00
***Income Total	<u>\$20,228,403.00</u>	<u>\$8,050,626.00</u>	<u>\$28,279,029.00</u>
<b>Expenses</b>			
1000-6500-0-5001-9200-722200-380-00	\$5,594,500.00	\$3,732,288.00	\$9,326,788.00
1000-6500-0-5001-9200-722100-380-00	\$7,605,500.00	\$4,213,567.00	\$11,819,067.00
1000-3310-0-5001-9200-721200-380-00	\$4,114,460.00	\$101,313.00	\$4,215,773.00
1000-6546-0-5001-9200-721200-380-00	\$444,682.00	(\$806.00)	\$443,876.00
1000-3310-0-5001-9200-721100-380-00	\$1,083,848.00	\$4,264.00	\$1,088,112.00
***Expense Total	<u>\$18,842,990.00</u>	<u>\$8,050,626.00</u>	<u>\$26,893,616.00</u>
<b>Fund Totals</b>			
Total: Income	\$20,228,403.00	\$8,050,626.00	\$28,279,029.00
Total: Expenses	\$18,842,990.00	\$8,050,626.00	\$26,893,616.00
Total: Balance Sheet Accounts	\$0.00	\$0.00	\$0.00



ResolutionNo.

Fund: 1200 Child Development Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Income</b>			
1200-9001-0-0000-0000-899000-267-04	\$0.00	\$14,348.50	\$14,348.50
1200-9001-0-0000-0000-899000-267-05	\$0.00	\$754.00	\$754.00
1200-9001-0-0000-0000-899000-267-01	\$0.00	\$582.04	\$582.04
1200-9001-0-0000-0000-899000-267-02	\$0.00	\$111.12	\$111.12
1200-6106-0-0000-0000-859000-235-00	\$0.00	\$10,809.79	\$10,809.79
1200-6045-0-0000-0000-859000-213-00	\$4,542.00	\$2,739.00	\$7,281.00
1200-6123-0-0000-0000-859000-219-00	\$4,277.34	\$0.01	\$4,277.35
1200-5035-0-8500-5900-829000-213-00	\$0.00	\$59,942.00	\$59,942.00
1200-5035-0-0000-0000-829000-219-00	\$41,389.66	(\$0.01)	\$41,389.65
1200-5033-0-0000-0000-829000-235-00	\$9,978.00	(\$9,978.00)	\$0.00
1200-9001-0-0000-0000-899000-267-00	\$0.00	(\$15,795.66)	(\$15,795.66)
1200-9019-0-0000-0000-869900-235-00	\$334,883.00	\$3,504.89	\$338,387.89
1200-9019-0-0000-0000-869900-267-01	\$0.00	\$81,879.00	\$81,879.00
1200-9019-0-0000-0000-869900-267-06	\$0.00	\$18,750.00	\$18,750.00
1200-9001-0-0000-0000-869900-267-00	\$0.00	\$2,000.00	\$2,000.00
1200-0000-0-8500-5900-867700-235-01	\$0.00	\$15,000.00	\$15,000.00
1200-6105-0-0000-0000-859000-230-00	\$641,528.00	\$164,045.00	\$805,573.00
1200-6054-0-8500-5900-859000-235-02	\$0.00	\$164,212.00	\$164,212.00
***Income Total	<u>\$1,036,598.00</u>	<u>\$512,903.68</u>	<u>\$1,549,501.68</u>
<b>Expenses</b>			
1200-6105-0-0001-1000-560005-230-00	\$0.00	\$1,500.00	\$1,500.00
1200-6054-0-8500-5900-560005-235-02	\$0.00	\$1,500.00	\$1,500.00
1200-9019-0-8500-5900-560005-235-00	\$1,115.00	(\$508.32)	\$606.68
1200-0000-0-0001-2490-560005-230-00	\$3,000.00	(\$3,000.00)	\$0.00
1200-0000-0-8500-5900-560000-000-05	\$57,600.00	\$3,675.00	\$61,275.00
1200-0000-0-8500-5900-560000-000-04	\$16,800.00	\$1,680.00	\$18,480.00
1200-6105-0-0001-1000-560000-230-00	\$0.00	\$1,050.00	\$1,050.00
1200-9019-0-8500-5900-560000-267-06	\$0.00	\$35.00	\$35.00
1200-9019-0-8500-8200-550000-267-04	\$0.00	\$7,000.00	\$7,000.00
1200-9019-0-8500-8200-550000-267-05	\$0.00	\$4,000.00	\$4,000.00
1200-0000-0-8500-8200-550000-000-05	\$6,000.00	(\$6,000.00)	\$0.00
1200-0000-0-8500-8200-550000-000-04	\$6,000.00	(\$6,000.00)	\$0.00
1200-5035-0-8500-5900-340100-219-00	\$301.00	\$10.00	\$311.00
1200-0000-0-8500-5900-530000-235-00	\$0.00	\$1,225.00	\$1,225.00
1200-6105-0-0001-2700-530000-230-00	\$0.00	\$979.54	\$979.54
1200-6105-0-0001-1000-530000-230-00	\$0.00	\$830.46	\$830.46
1200-0000-0-0001-2490-530000-230-00	\$600.00	(\$600.00)	\$0.00
1200-5055-0-8500-5900-530000-213-00	\$128.46	(\$128.46)	\$0.00
1200-6105-0-0001-1000-520020-230-00	\$0.00	\$1,500.00	\$1,500.00
1200-0000-0-8500-5900-520020-000-00	\$0.00	\$1,000.00	\$1,000.00
1200-9001-0-8500-5900-520020-267-05	\$0.00	\$754.00	\$754.00
1200-6054-0-8500-5900-520020-235-02	\$0.00	\$700.00	\$700.00
1200-0000-0-8500-5900-520020-267-00	\$0.00	\$673.00	\$673.00

ResolutionNo.

Fund: 1200 Child Development Fund

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Expenses</b>			
1200-9001-0-8500-5900-520020-267-02	\$0.00	\$111.12	\$111.12
1200-6106-0-8500-5900-340100-235-00	\$0.00	\$215.00	\$215.00
1200-9019-0-8500-5900-340100-267-01	\$0.00	\$207.00	\$207.00
1200-9019-0-8500-5900-340100-267-00	\$101.00	\$4.00	\$105.00
1200-5033-0-8500-5900-340100-235-00	\$201.00	(\$201.00)	\$0.00
1200-9019-0-8500-5900-330200-267-00	\$3,151.00	(\$482.00)	\$2,669.00
1200-6105-0-0001-1000-330200-230-00	\$2,125.00	\$101.00	\$2,226.00
1200-0000-0-0001-2490-330200-000-00	\$877.00	\$18.00	\$895.00
1200-6105-0-0001-1000-590000-230-00	\$228.00	(\$151.96)	\$76.04
1200-9019-0-8500-5900-580002-267-05	\$7,200.00	(\$3,600.00)	\$3,600.00
1200-6127-0-0001-2490-580000-268-00	\$80,353.00	(\$353.00)	\$80,000.00
1200-6054-0-8500-5900-580000-235-02	\$0.00	\$70,000.00	\$70,000.00
1200-6105-0-0001-1000-580000-230-00	\$0.00	\$28,000.00	\$28,000.00
1200-5035-0-0001-2490-580000-269-00	\$3,529.00	\$9,912.00	\$13,441.00
1200-9019-0-8500-5900-330200-267-01	\$0.00	\$724.00	\$724.00
1200-9019-0-8500-5900-330200-235-00	\$570.00	\$12.00	\$582.00
1200-6127-0-0001-2490-330200-268-00	\$451.00	\$9.00	\$460.00
1200-5055-0-8500-5900-330200-213-00	\$247.00	\$6.00	\$253.00
1200-5035-0-0001-2490-330200-269-00	\$245.00	(\$71.00)	\$174.00
1200-9019-0-8500-5900-330200-267-06	\$0.00	\$161.00	\$161.00
1200-0000-0-0001-2490-320200-000-00	\$15,341.00	\$60.00	\$15,401.00
1200-9019-0-8500-5900-320200-267-01	\$0.00	\$10,631.54	\$10,631.54
1200-9019-0-8500-5900-320200-235-00	\$9,977.00	\$2.00	\$9,979.00
1200-6127-0-0001-2490-320200-268-00	\$7,895.00	\$1.00	\$7,896.00
1200-5055-0-8500-5900-320200-213-00	\$4,326.00	\$1.00	\$4,327.00
1200-5035-0-0001-2490-320200-269-00	\$4,290.00	(\$1,300.00)	\$2,990.00
1200-9019-0-8500-5900-520020-267-06	\$0.00	\$50.00	\$50.00
1200-9019-0-8500-5900-520020-235-00	\$100.00	(\$100.00)	\$0.00
1200-0000-0-0001-1000-580000-000-00	\$0.00	\$6,000.00	\$6,000.00
1200-9019-0-8500-5900-580000-267-00	\$0.00	\$5,475.00	\$5,475.00
1200-6106-0-8500-5900-580000-235-00	\$0.00	\$5,238.73	\$5,238.73
1200-6123-0-8500-5900-580000-219-00	\$3,957.20	\$0.01	\$3,957.21
1200-0000-0-8500-5900-580000-000-00	\$0.00	\$3,700.00	\$3,700.00
1200-9001-0-8500-5900-580000-267-01	\$0.00	\$582.04	\$582.04
1200-0000-0-0001-2490-330100-000-00	\$1,273.00	(\$24.00)	\$1,249.00
1200-6127-0-0001-2490-330100-268-00	\$1,397.00	(\$206.00)	\$1,191.00
1200-9019-0-8500-5900-330100-235-01	\$728.00	\$32.00	\$760.00
1200-6054-0-8500-5900-330100-235-02	\$0.00	\$373.00	\$373.00
1200-5035-0-0001-2490-330100-269-00	\$472.00	(\$117.00)	\$355.00
1200-5055-0-8500-5900-330100-213-00	\$236.00	\$3.00	\$239.00
1200-9019-0-8500-5900-340100-235-01	\$10,023.00	\$356.00	\$10,379.00
1200-6054-0-8500-5900-340100-235-02	\$0.00	\$5,012.00	\$5,012.00
1200-5035-0-0001-2490-340100-269-00	\$4,410.00	(\$1,137.00)	\$3,273.00
1200-5035-0-8500-5900-340100-213-00	\$0.00	\$1,671.00	\$1,671.00

ResolutionNo.

Fund: 1200 Child Development Fund

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Expenses</b>			
1200-5055-0-8500-5900-340100-213-00	\$1,503.00	\$54.00	\$1,557.00
1200-5035-0-8500-5900-330200-219-00	\$73.00	\$1.00	\$74.00
1200-6105-0-0001-2700-330200-230-00	\$27.00	\$1.00	\$28.00
1200-6105-0-0001-1000-330100-230-00	\$3,323.00	\$200.00	\$3,523.00
1200-9019-0-8500-5900-330100-235-00	\$1,949.00	\$39.00	\$1,988.00
1200-9019-0-8500-5900-240000-267-06	\$0.00	\$11,072.00	\$11,072.00
1200-6054-0-8500-5900-240000-235-02	\$0.00	\$5,224.00	\$5,224.00
1200-5035-0-8500-5900-240000-219-00	\$4,568.00	\$51.00	\$4,619.00
1200-6105-0-0001-2700-240000-230-00	\$1,895.00	\$40.00	\$1,935.00
1200-0000-0-0001-2490-370200-000-00	\$968.00	\$19.00	\$987.00
1200-9019-0-8500-5900-370200-267-01	\$0.00	\$798.00	\$798.00
1200-9019-0-8500-5900-370200-235-00	\$629.00	\$13.00	\$642.00
1200-6127-0-0001-2490-370200-268-00	\$498.00	\$10.00	\$508.00
1200-5055-0-8500-5900-370200-213-00	\$273.00	\$6.00	\$279.00
1200-9019-0-8500-5900-370100-235-00	\$2,151.00	\$43.00	\$2,194.00
1200-9019-0-8500-5900-290000-267-01	\$0.00	\$33,360.00	\$33,360.00
1200-9019-0-8500-5900-290000-235-00	\$10,064.00	\$201.00	\$10,265.00
1200-9019-0-8500-5900-290000-267-00	\$40,255.00	(\$32,557.00)	\$7,698.00
1200-9019-0-8500-5900-240000-267-00	\$186,172.00	(\$10,324.00)	\$175,848.00
1200-0000-0-0001-2490-240000-000-00	\$60,470.00	\$1,236.00	\$61,706.00
1200-6127-0-0001-2490-240000-268-00	\$31,118.00	\$637.00	\$31,755.00
1200-9019-0-8500-5900-240000-235-00	\$29,262.00	\$597.00	\$29,859.00
1200-5055-0-8500-5900-240000-213-00	\$17,051.00	\$367.00	\$17,418.00
1200-9019-0-8500-5900-240000-267-01	\$0.00	\$15,040.00	\$15,040.00
1200-5035-0-0001-2490-240000-269-00	\$16,909.00	(\$4,893.00)	\$12,016.00
1200-9019-0-8500-5900-360100-235-00	\$4,718.00	\$244.00	\$4,962.00
1200-0000-0-0001-2490-360100-000-00	\$3,081.00	\$36.00	\$3,117.00
1200-6127-0-0001-2490-360100-268-00	\$3,383.00	(\$410.00)	\$2,973.00
1200-9019-0-8500-5900-360100-235-01	\$1,763.00	\$134.00	\$1,897.00
1200-6054-0-8500-5900-360100-235-02	\$0.00	\$930.00	\$930.00
1200-5035-0-0001-2490-360100-269-00	\$1,143.00	(\$258.00)	\$885.00
1200-5035-0-0001-2490-370200-269-00	\$271.00	(\$79.00)	\$192.00
1200-6054-0-8500-5900-370200-235-02	\$0.00	\$84.00	\$84.00
1200-5035-0-8500-5900-370200-219-00	\$81.00	\$1.00	\$82.00
1200-6105-0-0001-2700-370200-230-00	\$30.00	\$1.00	\$31.00
1200-6105-0-0001-1000-370100-230-00	\$3,633.00	\$219.00	\$3,852.00
1200-0000-0-8500-5900-430008-000-00	\$0.00	\$500.00	\$500.00
1200-0000-0-8500-5900-430008-267-00	\$0.00	\$255.64	\$255.64
1200-0000-0-8500-5900-430008-235-00	\$0.00	\$191.87	\$191.87
1200-6105-0-0001-1000-430000-230-00	\$5,740.00	\$86,825.96	\$92,565.96
1200-9019-0-8500-5900-430000-267-00	\$8,041.00	\$49,276.00	\$57,317.00
1200-6054-0-8500-5900-430000-235-02	\$0.00	\$32,118.00	\$32,118.00
1200-5035-0-8500-5900-430000-213-00	\$0.00	\$31,474.64	\$31,474.64
1200-0000-0-8500-5900-430000-235-00	\$0.00	\$29,450.00	\$29,450.00

ResolutionNo.

Fund: 1200 Child Development Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
1200-6127-0-0001-2490-430000-268-00	\$14,558.00	\$8,253.00	\$22,811.00
1200-9019-0-8500-5900-430000-235-00	\$22,743.00	(\$3,843.00)	\$18,900.00
1200-5035-0-0001-2490-430000-269-00	\$0.00	\$9,000.00	\$9,000.00
1200-5055-0-8500-5900-360100-213-00	\$571.00	\$25.00	\$596.00
1200-5035-0-8500-5900-360100-213-00	\$0.00	\$310.00	\$310.00
1200-5035-0-8500-5900-360100-219-00	\$180.00	\$61.00	\$241.00
1200-9019-0-8500-5900-360100-267-01	\$0.00	\$101.00	\$101.00
1200-6106-0-8500-5900-360100-235-00	\$0.00	\$101.00	\$101.00
1200-9019-0-8500-5900-360100-267-00	\$36.00	\$14.00	\$50.00
1200-5033-0-8500-5900-360100-235-00	\$97.00	(\$97.00)	\$0.00
1200-6054-0-8500-5900-330200-235-02	\$0.00	\$75.00	\$75.00
1200-9019-0-8500-5900-350200-267-00	\$1,087.00	(\$167.00)	\$920.00
1200-6105-0-0001-1000-350200-230-00	\$685.00	\$34.00	\$719.00
1200-0000-0-0001-2490-350200-000-00	\$302.00	\$7.00	\$309.00
1200-9019-0-8500-5900-350200-267-01	\$0.00	\$249.00	\$249.00
1200-9019-0-8500-5900-350200-235-00	\$197.00	\$4.00	\$201.00
1200-6127-0-0001-2490-350200-268-00	\$156.00	\$3.00	\$159.00
1200-9001-0-8500-5900-430000-267-00	\$0.00	\$2,779.37	\$2,779.37
1200-9019-0-8500-5900-430000-267-06	\$0.00	\$1,669.66	\$1,669.66
1200-9019-0-8500-5900-430000-235-01	\$4,718.00	(\$3,158.00)	\$1,560.00
1200-0000-0-0001-1000-430000-000-00	\$0.00	\$1,132.99	\$1,132.99
1200-6106-0-8500-5900-430000-235-00	\$0.00	\$1,063.66	\$1,063.66
1200-5035-0-8500-5900-430000-219-00	\$463.86	(\$211.01)	\$252.85
1200-5055-0-8500-5900-430000-213-00	\$0.00	\$54.46	\$54.46
1200-5033-0-8500-5900-430000-235-00	\$965.00	(\$965.00)	\$0.00
1200-9019-0-8500-5900-370200-267-00	\$3,477.00	(\$532.00)	\$2,945.00
1200-6105-0-0001-1000-370200-230-00	\$2,191.00	\$111.00	\$2,302.00
1200-5035-0-8500-5900-330100-213-00	\$0.00	\$124.00	\$124.00
1200-5035-0-8500-5900-330100-219-00	\$96.00	\$1.00	\$97.00
1200-9019-0-8500-5900-330100-267-01	\$0.00	\$40.00	\$40.00
1200-6106-0-8500-5900-330100-235-00	\$0.00	\$40.00	\$40.00
1200-9019-0-8500-5900-330100-267-00	\$19.00	\$1.00	\$20.00
1200-5033-0-8500-5900-330100-235-00	\$40.00	(\$40.00)	\$0.00
1200-9019-0-8500-5900-320200-267-00	\$56,717.00	(\$10,925.00)	\$45,792.00
1200-6105-0-0001-1000-320200-230-00	\$34,171.00	\$491.00	\$34,662.00
1200-0000-0-0001-2490-360200-000-00	\$2,122.00	\$111.00	\$2,233.00
1200-9019-0-8500-5900-360200-267-01	\$0.00	\$1,806.00	\$1,806.00
1200-9019-0-8500-5900-360200-235-00	\$1,380.00	\$72.00	\$1,452.00
1200-6127-0-0001-2490-360200-268-00	\$1,092.00	\$57.00	\$1,149.00
1200-5055-0-8500-5900-360200-213-00	\$598.00	\$32.00	\$630.00
1200-5035-0-0001-2490-360200-269-00	\$594.00	(\$159.00)	\$435.00
1200-6105-0-0001-1000-210000-230-00	\$134,441.00	\$6,934.00	\$141,375.00
1200-9019-0-8500-5900-190000-235-00	\$72,531.00	\$2,239.00	\$74,770.00
1200-6127-0-0001-2490-190000-268-00	\$74,371.00	(\$14,390.00)	\$59,981.00

ResolutionNo.

Fund: 1200 Child Development Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
1200-9019-0-8500-5900-190000-235-01	\$50,236.00	\$2,175.00	\$52,411.00
1200-5035-0-0001-2490-190000-269-00	\$20,189.00	(\$8,193.00)	\$11,996.00
1200-5035-0-8500-5900-190000-213-00	\$0.00	\$8,569.00	\$8,569.00
1200-5055-0-8500-5900-190000-213-00	\$2,512.00	\$109.00	\$2,621.00
1200-0000-0-0001-2490-130000-000-00	\$87,789.00	(\$1,651.00)	\$86,138.00
1200-9019-0-8500-5900-130000-235-00	\$61,884.00	\$450.00	\$62,334.00
1200-6054-0-8500-5900-130000-235-02	\$0.00	\$25,706.00	\$25,706.00
1200-6127-0-0001-2490-130000-268-00	\$22,003.00	\$160.00	\$22,163.00
1200-5055-0-8500-5900-130000-213-00	\$13,752.00	\$100.00	\$13,852.00
1200-5035-0-0001-2490-130000-269-00	\$12,377.00	\$90.00	\$12,467.00
1200-5035-0-8500-5900-130000-219-00	\$4,126.00	\$30.00	\$4,156.00
1200-6106-0-8500-5900-130000-235-00	\$0.00	\$2,790.00	\$2,790.00
1200-9019-0-8500-5900-130000-267-01	\$0.00	\$2,770.00	\$2,770.00
1200-9019-0-8500-5900-130000-267-00	\$1,375.00	\$10.00	\$1,385.00
1200-5033-0-8500-5900-130000-235-00	\$2,750.00	(\$2,750.00)	\$0.00
1200-9019-0-8500-5900-360200-267-06	\$0.00	\$401.00	\$401.00
1200-6054-0-8500-5900-360200-235-02	\$0.00	\$189.00	\$189.00
1200-5035-0-8500-5900-360200-219-00	\$138.00	\$47.00	\$185.00
1200-6105-0-0001-2700-360200-230-00	\$66.00	\$4.00	\$70.00
1200-6105-0-0001-1000-360100-230-00	\$7,969.00	\$744.00	\$8,713.00
1200-0000-0-8500-5900-580000-235-00	\$0.00	\$105.00	\$105.00
1200-5033-0-8500-5900-580000-235-00	\$4,595.00	(\$4,595.00)	\$0.00
1200-6105-0-0001-2700-575070-230-00	\$0.00	\$750.00	\$750.00
1200-6105-0-0001-1000-575070-230-00	\$0.00	\$750.00	\$750.00
1200-9019-0-8500-5900-575070-235-00	\$600.00	\$100.00	\$700.00
1200-0000-0-8500-5900-575070-235-01	\$0.00	\$100.00	\$100.00
1200-9019-0-8500-5900-575070-267-06	\$0.00	\$50.00	\$50.00
1200-0000-0-8500-5900-575070-267-00	\$0.00	\$25.38	\$25.38
1200-0000-0-8500-5900-575065-235-01	\$0.00	(\$1,200.00)	(\$1,200.00)
1200-9019-0-8500-5900-575050-267-00	\$3,105.00	\$300.00	\$3,405.00
1200-6054-0-8500-5900-575050-235-02	\$0.00	\$425.00	\$425.00
1200-5035-0-8500-5900-575050-213-00	\$0.00	\$380.00	\$380.00
1200-5035-0-0001-2490-575050-269-00	\$385.00	(\$50.00)	\$335.00
1200-5055-0-8500-5900-575050-213-00	\$255.00	(\$255.00)	\$0.00
1200-6054-0-8500-8200-575000-235-02	\$0.00	\$1,762.00	\$1,762.00
1200-5035-0-8500-8200-575000-213-00	\$0.00	\$1,110.00	\$1,110.00
1200-5035-0-0001-8200-575000-269-00	\$741.00	(\$80.00)	\$661.00
1200-5035-0-8500-8200-575000-219-00	\$111.00	\$1.00	\$112.00
1200-5055-0-8500-8200-575000-213-00	\$549.00	(\$549.00)	\$0.00
1200-6105-0-0001-7210-735000-230-00	\$48,015.00	\$12,278.00	\$60,293.00
1200-9019-0-8500-7210-735000-235-00	\$25,064.00	\$263.00	\$25,327.00
1200-6054-0-8500-7210-735000-235-02	\$0.00	\$12,290.00	\$12,290.00
1200-9019-0-8500-7210-735000-267-01	\$0.00	\$6,121.46	\$6,121.46
1200-5035-0-8500-7210-735000-213-00	\$0.00	\$4,486.36	\$4,486.36

ResolutionNo.

Fund: 1200 Child Development Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
1200-9019-0-8500-7210-735000-267-06	\$0.00	\$1,403.34	\$1,403.34
1200-6106-0-8500-7210-735000-235-00	\$0.00	\$814.40	\$814.40
1200-6045-0-8500-7210-735000-213-00	\$339.95	\$205.00	\$544.95
1200-5033-0-8500-7210-735000-235-00	\$747.00	(\$747.00)	\$0.00
1200-6105-0-0001-1000-110000-230-00	\$222,051.00	\$13,712.00	\$235,763.00
1200-0000-0-0001-2490-370100-000-00	\$1,405.00	(\$27.00)	\$1,378.00
1200-6127-0-0001-2490-370100-268-00	\$1,542.00	(\$228.00)	\$1,314.00
1200-9019-0-8500-5900-370100-235-01	\$804.00	\$35.00	\$839.00
1200-9019-0-8500-5900-370100-267-01	\$0.00	\$666.00	\$666.00
1200-9019-0-8500-5900-370100-267-00	\$643.00	\$1.00	\$644.00
1200-6054-0-8500-5900-370100-235-02	\$0.00	\$411.00	\$411.00
1200-5035-0-0001-2490-370100-269-00	\$521.00	(\$130.00)	\$391.00
1200-5055-0-8500-5900-370100-213-00	\$260.00	\$4.00	\$264.00
1200-5035-0-8500-5900-370100-213-00	\$0.00	\$137.00	\$137.00
1200-5033-0-8500-5900-370100-235-00	\$44.00	(\$44.00)	\$0.00
1200-9019-0-8500-5900-360200-267-00	\$5,911.00	\$750.00	\$6,661.00
1200-6105-0-0001-1000-360200-230-00	\$4,807.00	\$400.00	\$5,207.00
1200-5055-0-8500-5900-350200-213-00	\$85.00	\$2.00	\$87.00
1200-5035-0-0001-2490-350200-269-00	\$85.00	(\$25.00)	\$60.00
1200-9019-0-8500-5900-350200-267-06	\$0.00	\$55.00	\$55.00
1200-6054-0-8500-5900-350200-235-02	\$0.00	\$27.00	\$27.00
1200-5035-0-8500-5900-350200-219-00	\$25.00	\$1.00	\$26.00
1200-6127-0-0001-2490-520000-268-00	\$0.00	\$11,000.00	\$11,000.00
1200-5035-0-8500-5900-520000-213-00	\$0.00	\$10,000.00	\$10,000.00
1200-9019-0-8500-5900-520000-235-00	\$6,166.00	\$2,342.21	\$8,508.21
1200-6045-0-8500-5900-520000-213-00	\$2,702.05	\$2,534.00	\$5,236.05
1200-6105-0-0001-1000-520000-230-00	\$0.00	\$217.00	\$217.00
1200-0000-0-8500-5900-440000-235-00	\$0.00	\$3,872.00	\$3,872.00
1200-0000-0-0001-1000-430008-000-00	\$0.00	\$1,240.10	\$1,240.10
1200-0000-0-0001-2490-430008-230-00	\$0.00	\$1,000.00	\$1,000.00
1200-6105-0-0001-1000-350100-230-00	\$1,135.00	\$69.00	\$1,204.00
1200-9019-0-8500-5900-350100-235-00	\$672.00	\$14.00	\$686.00
1200-0000-0-0001-2490-350100-000-00	\$439.00	(\$8.00)	\$431.00
1200-6127-0-0001-2490-350100-268-00	\$482.00	(\$71.00)	\$411.00
1200-9019-0-8500-5900-350100-235-01	\$251.00	\$11.00	\$262.00
1200-9019-0-8500-5900-320200-267-06	\$0.00	\$2,708.00	\$2,708.00
1200-6054-0-8500-5900-320200-235-02	\$0.00	\$1,300.00	\$1,300.00
1200-5035-0-8500-5900-320200-219-00	\$618.00	(\$17.00)	\$601.00
1200-6105-0-0001-2700-320200-230-00	\$481.00	\$1.00	\$482.00
1200-6105-0-0001-1000-320100-230-00	\$10,220.00	\$293.00	\$10,513.00
1200-6054-0-8500-5900-310100-235-02	\$0.00	\$4,919.00	\$4,919.00
1200-5035-0-0001-2490-310100-269-00	\$6,220.00	(\$1,548.00)	\$4,672.00
1200-5055-0-8500-5900-310100-213-00	\$3,106.00	\$40.00	\$3,146.00
1200-5035-0-8500-5900-310100-213-00	\$0.00	\$1,637.00	\$1,637.00

ResolutionNo.

Fund: 1200 Child Development Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
1200-5035-0-8500-5900-310100-219-00	\$788.00	\$6.00	\$794.00
1200-6106-0-8500-5900-310100-235-00	\$0.00	\$533.00	\$533.00
1200-9019-0-8500-5900-310100-267-01	\$0.00	\$529.00	\$529.00
1200-9019-0-8500-5900-310100-267-00	\$251.00	\$14.00	\$265.00
1200-5033-0-8500-5900-310100-235-00	\$525.00	(\$525.00)	\$0.00
1200-6054-0-8500-5900-350100-235-02	\$0.00	\$129.00	\$129.00
1200-5035-0-0001-2490-350100-269-00	\$163.00	(\$41.00)	\$122.00
1200-5055-0-8500-5900-350100-213-00	\$81.00	\$1.00	\$82.00
1200-5035-0-8500-5900-350100-213-00	\$0.00	\$43.00	\$43.00
1200-9019-0-8500-5900-350100-267-01	\$0.00	\$14.00	\$14.00
1200-6106-0-8500-5900-350100-235-00	\$0.00	\$14.00	\$14.00
1200-5033-0-8500-5900-350100-235-00	\$14.00	(\$14.00)	\$0.00
1200-6105-0-0001-1000-340200-230-00	\$50,117.00	\$1,600.00	\$51,717.00
1200-9019-0-8500-5900-340200-267-00	\$48,110.00	(\$8,258.00)	\$39,852.00
1200-6105-0-0001-1000-310100-230-00	\$35,004.00	\$2,589.00	\$37,593.00
1200-9019-0-8500-5900-310100-235-00	\$19,496.00	\$417.00	\$19,913.00
1200-0000-0-0001-2490-310100-000-00	\$16,768.00	(\$316.00)	\$16,452.00
1200-9019-0-8500-5900-310100-235-01	\$9,595.00	\$415.00	\$10,010.00
1200-6127-0-0001-2490-310100-268-00	\$12,803.00	(\$2,813.00)	\$9,990.00
1200-0000-0-0001-2490-340200-000-00	\$10,023.00	\$356.00	\$10,379.00
1200-9019-0-8500-5900-340200-267-01	\$0.00	\$8,822.00	\$8,822.00
1200-9019-0-8500-5900-340200-235-00	\$7,918.00	\$281.00	\$8,199.00
1200-6127-0-0001-2490-340200-268-00	\$6,314.00	\$225.00	\$6,539.00
1200-5055-0-8500-5900-340200-213-00	\$3,608.00	\$128.00	\$3,736.00
1200-5035-0-0001-2490-340200-269-00	\$3,308.00	(\$921.00)	\$2,387.00
1200-9019-0-8500-5900-340200-267-06	\$0.00	\$1,145.00	\$1,145.00
1200-6054-0-8500-5900-340200-235-02	\$0.00	\$1,038.00	\$1,038.00
1200-5035-0-8500-5900-340200-219-00	\$501.00	\$18.00	\$519.00
1200-6105-0-0001-2700-340200-230-00	\$401.00	\$14.00	\$415.00
1200-6105-0-0001-1000-340100-230-00	\$60,138.00	\$1,958.00	\$62,096.00
1200-9019-0-8500-5900-340100-235-00	\$17,540.00	\$623.00	\$18,163.00
1200-6127-0-0001-2490-340100-268-00	\$14,634.00	(\$1,884.00)	\$12,750.00
1200-0000-0-0001-2490-340100-000-00	\$11,426.00	\$191.00	\$11,617.00
<b>***Expense Total</b>	<b>\$2,098,762.52</b>	<b>\$539,164.19</b>	<b>\$2,637,926.71</b>

**Balance Sheet Accounts**

1200-0000-0-0000-0000-979100-000-00	\$627,452.02	\$90,614.90	\$718,066.92
1200-0000-0-0000-0000-979100-230-00	\$40,785.65	\$15,387.05	\$56,172.70
1200-0000-0-0000-0000-979100-235-00	\$16,427.49	\$18,435.31	\$34,862.80
1200-9001-0-0000-0000-979100-267-00	\$0.00	\$16,575.03	\$16,575.03
1200-6130-0-0000-0000-979100-248-00	\$11,966.95	(\$22.33)	\$11,944.62
1200-0000-0-0000-0000-979100-267-00	\$0.00	\$954.29	\$954.29
1200-0000-0-0000-0000-978000-000-00	\$507,669.02	\$83,678.81	\$591,347.83
1200-0000-0-0000-0000-978000-230-00	\$63,185.65	\$17,987.05	\$81,172.70

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 1200 Child Development Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Balance Sheet Accounts</b>			
1200-0000-0-0000-0000-978000-235-01	\$0.00	\$16,100.00	\$16,100.00
1200-0000-0-0000-0000-978000-235-00	\$16,427.49	(\$16,408.56)	\$18.93
1200-0000-0-0000-0000-978000-267-00	\$0.00	\$0.27	\$0.27
1200-9001-0-0000-0000-974000-267-04	\$0.00	\$14,348.50	\$14,348.50
1200-6130-0-0000-0000-974000-248-00	\$12,071.95	(\$22.33)	\$12,049.62
***Balance Sheet Account Total	<u>\$1,295,986.22</u>	<u>\$257,627.99</u>	<u>\$1,553,614.21</u>
<b>Fund Totals</b>			
Total: Income	\$1,036,598.00	\$512,903.68	\$1,549,501.68
Total: Expenses	\$2,098,762.52	\$539,164.19	\$2,637,926.71
Total: Balance Sheet Accounts	\$1,295,986.22	\$257,627.99	\$1,553,614.21



**Pending Budget Revision**  
**Control Number 20230002**  
**ResolutionNo.**

Fund: 1700 Special Reserve Other

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Income</b>			
1700-0000-0-0000-0000-891200-000-00	\$0.00	\$3,000,000.00	\$3,000,000.00
***Income Total	<u>\$0.00</u>	<u>\$3,000,000.00</u>	<u>\$3,000,000.00</u>
<b>Balance Sheet Accounts</b>			
1700-0000-0-0000-0000-979100-000-00	\$2,383,546.01	\$542.27	\$2,384,088.28
1700-0000-0-0000-0000-978000-000-00	\$2,409,546.01	\$3,000,542.27	\$5,410,088.28
***Balance Sheet Account Total	<u>\$4,793,092.02</u>	<u>\$3,001,084.54</u>	<u>\$7,794,176.56</u>
<b>Fund Totals</b>			
Total: Income	\$0.00	\$3,000,000.00	\$3,000,000.00
Total: Expenses	\$0.00	\$0.00	\$0.00
Total: Balance Sheet Accounts	\$4,793,092.02	\$3,001,084.54	\$7,794,176.56

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 3500 School Facility Program

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Income</b>			
3500-7710-0-0000-0000-854500-000-00	\$0.00	\$1,005,788.00	\$1,005,788.00
***Income Total	<u>\$0.00</u>	<u>\$1,005,788.00</u>	<u>\$1,005,788.00</u>
<b>Expenses</b>			
3500-7710-0-0000-8500-580000-000-00	\$0.00	\$17,886.00	\$17,886.00
***Expense Total	<u>\$0.00</u>	<u>\$17,886.00</u>	<u>\$17,886.00</u>
<b>Balance Sheet Accounts</b>			
3500-7710-0-0000-0000-974000-000-00	\$0.00	\$987,902.00	\$987,902.00
***Balance Sheet Account Total	<u>\$0.00</u>	<u>\$987,902.00</u>	<u>\$987,902.00</u>
<b>Fund Totals</b>			
Total: Income	\$0.00	\$1,005,788.00	\$1,005,788.00
Total: Expenses	\$0.00	\$17,886.00	\$17,886.00
Total: Balance Sheet Accounts	\$0.00	\$987,902.00	\$987,902.00

**Pending Budget Revision**  
**Control Number 20230002**  
**ResolutionNo.**

Fund: 7300 Foundation Trust Fund - Pioneer Sch

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Income</b>			
7300-0096-0-0000-0000-866000-000-00	\$200.00	(\$62.00)	\$138.00
<b>***Income Total</b>	<u>\$200.00</u>	<u>(\$62.00)</u>	<u>\$138.00</u>
<b>Balance Sheet Accounts</b>			
7300-0096-0-0000-0000-979100-000-00	\$15,241.87	(\$62.48)	\$15,179.39
7300-0096-0-0000-0000-974000-000-00	\$14,941.87	(\$124.48)	\$14,817.39
7300-0096-0-0000-0000-974000-212-00	\$0.00	\$5,850.00	\$5,850.00
7300-0096-0-8100-5900-974000-212-00	\$5,850.00	(\$5,850.00)	\$0.00
<b>***Balance Sheet Account Total</b>	<u>\$36,033.74</u>	<u>(\$186.96)</u>	<u>\$35,846.78</u>
<b>Fund Totals</b>			
Total: Income	\$200.00	(\$62.00)	\$138.00
Total: Expenses	\$0.00	\$0.00	\$0.00
Total: Balance Sheet Accounts	\$36,033.74	(\$186.96)	\$35,846.78

**Pending Budget Revision**  
**Control Number 20230002**  
**ResolutionNo.**

Fund: 7310 Foundation Trust Fund - Lasek Scho

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Income</b>			
7310-0096-0-8100-5900-869900-000-00	\$100.00	\$100.00	\$200.00
7310-0096-0-0000-0000-866000-000-00	\$125.00	(\$31.00)	\$94.00
***Income Total	<u>\$225.00</u>	<u>\$69.00</u>	<u>\$294.00</u>
<b>Balance Sheet Accounts</b>			
7310-0096-0-0000-0000-979100-000-00	\$12,981.35	\$468.05	\$13,449.40
7310-0096-0-0000-0000-974000-000-00	\$12,706.35	\$537.05	\$13,243.40
***Balance Sheet Account Total	<u>\$25,687.70</u>	<u>\$1,005.10</u>	<u>\$26,692.80</u>
<b>Fund Totals</b>			
Total: Income	\$225.00	\$69.00	\$294.00
Total: Expenses	\$0.00	\$0.00	\$0.00
Total: Balance Sheet Accounts	\$25,687.70	\$1,005.10	\$26,692.80

**ResolutionNo.**

Fund: 7320 Foundation Trust Fund - Billingsley

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Income</b>			
7320-0096-0-0000-0000-866000-000-00	\$20.00	(\$5.00)	\$15.00
***Income Total	<u>\$20.00</u>	<u>(\$5.00)</u>	<u>\$15.00</u>
<b>Balance Sheet Accounts</b>			
7320-0096-0-0000-0000-979100-000-00	\$1,928.77	\$94.03	\$2,022.80
7320-0096-0-0000-0000-974000-000-00	\$1,848.77	\$89.03	\$1,937.80
***Balance Sheet Account Total	<u>\$3,777.54</u>	<u>\$183.06</u>	<u>\$3,960.60</u>
<b>Fund Totals</b>			
Total: Income	\$20.00	(\$5.00)	\$15.00
Total: Expenses	\$0.00	\$0.00	\$0.00
Total: Balance Sheet Accounts	\$3,777.54	\$183.06	\$3,960.60

ResolutionNo.

Fund: 7600 Voluntary Deductions

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Income</b>			
7600-9010-0-0000-0000-880000-000-00	\$14,038,816.69	\$33,183.31	\$14,072,000.00
<b>***Income Total</b>	<u>\$14,038,816.69</u>	<u>\$33,183.31</u>	<u>\$14,072,000.00</u>
<b>Expenses</b>			
7600-9010-0-0000-9200-750000-000-00	\$14,038,816.69	\$33,183.31	\$14,072,000.00
<b>***Expense Total</b>	<u>\$14,038,816.69</u>	<u>\$33,183.31</u>	<u>\$14,072,000.00</u>
<b>Balance Sheet Accounts</b>			
7600-0000-0-0000-0000-979100-000-00	\$0.00	\$0.22	\$0.22
<b>***Balance Sheet Account Total</b>	<u>\$0.00</u>	<u>\$0.22</u>	<u>\$0.22</u>
<b>Fund Totals</b>			
Total: Income	\$14,038,816.69	\$33,183.31	\$14,072,000.00
Total: Expenses	\$14,038,816.69	\$33,183.31	\$14,072,000.00
Total: Balance Sheet Accounts	\$0.00	\$0.22	\$0.22

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 7610 PR Clearance Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Income</b>			
7610-9010-0-0000-0000-880000-000-00	\$136,241,007.87	\$18,758,992.13	\$155,000,000.00
***Income Total	<u>\$136,241,007.87</u>	<u>\$18,758,992.13</u>	<u>\$155,000,000.00</u>
<b>Expenses</b>			
7610-9010-0-0000-9200-750000-000-00	\$136,241,007.87	\$18,758,992.13	\$155,000,000.00
***Expense Total	<u>\$136,241,007.87</u>	<u>\$18,758,992.13</u>	<u>\$155,000,000.00</u>
<b>Fund Totals</b>			
Total: Income	\$136,241,007.87	\$18,758,992.13	\$155,000,000.00
Total: Expenses	\$136,241,007.87	\$18,758,992.13	\$155,000,000.00
Total: Balance Sheet Accounts	\$0.00	\$0.00	\$0.00

ResolutionNo.

Fund: 7620 Federal Income Tax

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Income</b>			
7620-9010-0-0000-0000-880000-000-00	\$16,660,808.23	\$2,079,191.77	\$18,740,000.00
***Income Total	<u>\$16,660,808.23</u>	<u>\$2,079,191.77</u>	<u>\$18,740,000.00</u>
<b>Expenses</b>			
7620-9010-0-0000-9200-750000-000-00	\$16,660,808.23	\$2,079,191.77	\$18,740,000.00
***Expense Total	<u>\$16,660,808.23</u>	<u>\$2,079,191.77</u>	<u>\$18,740,000.00</u>
<b>Fund Totals</b>			
Total: Income	\$16,660,808.23	\$2,079,191.77	\$18,740,000.00
Total: Expenses	\$16,660,808.23	\$2,079,191.77	\$18,740,000.00
Total: Balance Sheet Accounts	\$0.00	\$0.00	\$0.00



**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 7630 SIT

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Income</b>			
7630-9010-0-0000-0000-880000-000-00	\$6,900,000.00	\$152,000.00	\$7,052,000.00
***Income Total	<u>\$6,900,000.00</u>	<u>\$152,000.00</u>	<u>\$7,052,000.00</u>
<b>Expenses</b>			
7630-9010-0-0000-9200-750000-000-00	\$6,900,000.00	\$152,000.00	\$7,052,000.00
***Expense Total	<u>\$6,900,000.00</u>	<u>\$152,000.00</u>	<u>\$7,052,000.00</u>
<b>Fund Totals</b>			
Total: Income	\$6,900,000.00	\$152,000.00	\$7,052,000.00
Total: Expenses	\$6,900,000.00	\$152,000.00	\$7,052,000.00
Total: Balance Sheet Accounts	\$0.00	\$0.00	\$0.00

ResolutionNo.

Fund: 7640 STRS

FD---RE---Y-GO---FN---OB-----SI--L I	Revised	Adjustments	Proposed
<b>Income</b>			
7640-9010-0-0000-0000-880000-000-00	\$37,761,372.62	\$3,238,627.38	\$41,000,000.00
***Income Total	<u>\$37,761,372.62</u>	<u>\$3,238,627.38</u>	<u>\$41,000,000.00</u>
<b>Expenses</b>			
7640-9010-0-0000-9200-750000-000-00	\$37,761,372.62	\$3,238,627.38	\$41,000,000.00
***Expense Total	<u>\$37,761,372.62</u>	<u>\$3,238,627.38</u>	<u>\$41,000,000.00</u>
<b>Fund Totals</b>			
Total: Income	\$37,761,372.62	\$3,238,627.38	\$41,000,000.00
Total: Expenses	\$37,761,372.62	\$3,238,627.38	\$41,000,000.00
Total: Balance Sheet Accounts	\$0.00	\$0.00	\$0.00

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 7650 PERS

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Income</b>			
7650-9010-0-0000-0000-880000-000-00	\$16,500,000.00	\$1,500,000.00	\$18,000,000.00
***Income Total	<u>\$16,500,000.00</u>	<u>\$1,500,000.00</u>	<u>\$18,000,000.00</u>
<b>Expenses</b>			
7650-9010-0-0000-9200-750000-000-00	\$16,500,000.00	\$1,500,000.00	\$18,000,000.00
***Expense Total	<u>\$16,500,000.00</u>	<u>\$1,500,000.00</u>	<u>\$18,000,000.00</u>
<b>Fund Totals</b>			
Total: Income	\$16,500,000.00	\$1,500,000.00	\$18,000,000.00
Total: Expenses	\$16,500,000.00	\$1,500,000.00	\$18,000,000.00
Total: Balance Sheet Accounts	\$0.00	\$0.00	\$0.00

ResolutionNo.

Fund: 7660 FICA

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Income</b>			
7660-9010-0-0000-0000-880000-000-00	\$7,056,652.73	\$1,243,347.27	\$8,300,000.00
***Income Total	<u>\$7,056,652.73</u>	<u>\$1,243,347.27</u>	<u>\$8,300,000.00</u>
<b>Expenses</b>			
7660-9010-0-0000-9200-750000-000-00	\$7,056,652.73	\$1,243,347.27	\$8,300,000.00
***Expense Total	<u>\$7,056,652.73</u>	<u>\$1,243,347.27</u>	<u>\$8,300,000.00</u>
<b>Fund Totals</b>			
Total: Income	\$7,056,652.73	\$1,243,347.27	\$8,300,000.00
Total: Expenses	\$7,056,652.73	\$1,243,347.27	\$8,300,000.00
Total: Balance Sheet Accounts	\$0.00	\$0.00	\$0.00

ResolutionNo.

Fund: 7680 Medicare

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Income</b>			
7680-9010-0-0000-0000-880000-000-00	\$5,523,106.75	\$776,893.25	\$6,300,000.00
***Income Total	<u>\$5,523,106.75</u>	<u>\$776,893.25</u>	<u>\$6,300,000.00</u>
<b>Expenses</b>			
7680-9010-0-0000-9200-750000-000-00	\$5,523,106.75	\$776,893.25	\$6,300,000.00
***Expense Total	<u>\$5,523,106.75</u>	<u>\$776,893.25</u>	<u>\$6,300,000.00</u>
<b>Fund Totals</b>			
Total: Income	\$5,523,106.75	\$776,893.25	\$6,300,000.00
Total: Expenses	\$5,523,106.75	\$776,893.25	\$6,300,000.00
Total: Balance Sheet Accounts	\$0.00	\$0.00	\$0.00

ResolutionNo.

Fund: 7690 SDI

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Income</b>			
7690-9010-0-0000-0000-880000-000-00	\$200,000.00	\$20,000.00	\$220,000.00
***Income Total	<u>\$200,000.00</u>	<u>\$20,000.00</u>	<u>\$220,000.00</u>
<b>Expenses</b>			
7690-9010-0-0000-9200-750000-000-00	\$200,000.00	\$20,000.00	\$220,000.00
***Expense Total	<u>\$200,000.00</u>	<u>\$20,000.00</u>	<u>\$220,000.00</u>
<b>Fund Totals</b>			
Total: Income	\$200,000.00	\$20,000.00	\$220,000.00
Total: Expenses	\$200,000.00	\$20,000.00	\$220,000.00
Total: Balance Sheet Accounts	\$0.00	\$0.00	\$0.00

DISCUSSION/ACTION  
KINGS COUNTY OFFICE OF EDUCATION

DATE	December 14, 2022
TOPIC	RESOLUTION A121422-APPROVE THE KINGS COUNTY DIRECTOR OF FINANCE’S STATEMENT OF INVESTMENT POLICY AND DELEGATING INVESTMENT AUTHORITY TO THE KINGS COUNTY DIRECTOR OF FINANCE
ISSUE	On an annual basis, we present the approval of the investment policy and give investment authority to the Kings County treasurer. The investment policy is reviewed by the treasury oversight committee, which includes a County Office representative and a school district representative.
BACKGROUND	The investment policy ensures that the county treasurer operates within Government Code and maintains a high level of stability and safety of the investment pool.
RESOURCE	Jamie Dial, extension 7091 Resolution A121422 Statement of Investment Policy, January 2023
RECOMMENDATION	The administration recommends the approval of the resolution.

KINGS COUNTY OFFICE OF EDUCATION  
COUNTY OF KINGS, STATE OF CALIFORNIA

\*\*\*\*\*

IN THE MATTER OF APPROVING  
THE KINGS COUNTY DIRECTOR OF  
FINANCE'S STATEMENT OF INVESTMENT  
POLICY AND DELEGATING  
INVESTMENT AUTHORITY TO THE  
KINGS COUNTY DIRECTOR OF FINANCE  
UNDER CALIFORNIA GOVERNMENT CODE  
SECTIONS 53607, 53646 AND 53684 /

RESOLUTION NO. A121422

WHEREAS, under Government Code section 53646, the Kings County Director of Finance ("Treasurer") may render an annual statement of investment policy to the Kings County Board of Supervisors and to the governing board of any local agency which has funds on deposit in the Kings County Treasury; and

WHEREAS, on December 6, 2022 the Kings County Board of Supervisors approved the Director of Finance's Statement of Investment Policy dated January 1, 2023 ("Investment Policy"); and

WHEREAS, the Investment Policy has been submitted to the District Board of Trustees ("District Board") for approval under Government Code section 53646; and

WHEREAS, under Government Code section 53646, the Treasurer may render a quarterly report ("Quarterly Report") to each local agency which has funds on deposit in the County Treasury and for which the Treasurer has made investments; and

WHEREAS, the KINGS COUNTY OFFICE OF EDUCATION ("District") has funds on deposit with the Kings County Director of Finance ("Treasurer"); and

WHEREAS, when keeping, holding, depositing and investing District funds on the District's behalf, the Treasurer acts as the "ex-officio" treasurer of the District; and

WHEREAS, the District Board has authority under Government Code sections 53607 and 53684 to delegate authority to the Treasurer to deposit and invest District funds under the provisions of Government Code sections 53601 and 53635; and

WHEREAS, the District Board now wishes to approve the Director of Finance's Statement of Investment Policy and to delegate investment authority to the Kings County Director of Finance ("Treasurer") for the ensuing twelve-month period.

NOW, THEREFORE, BE IT RESOLVED as follows:



1. Pursuant to Government Code section 53646, the District Board hereby approves the Investment Policy.

2. Pursuant to Government Code section 53646, the District Board acknowledges and approves the procedures utilized by the Treasurer in rendering and submitting each Quarterly Report, under the provisions of which the Treasurer shall render each such report. Under the provisions of Government Code section 53607, the Treasurer shall prepare a monthly report and maintain it on file in his/her office for review and inspection by the District Board, staff and designated agents.

3. Pursuant to Government Code sections 53607 and 53684, and subject to the requirements of Government Code sections 53601 and 53635, the District Board hereby delegates to the Kings County Director of Finance ("Treasurer") the discretionary authority to deposit, invest or reinvest the funds of the District in the County Treasury commencing on the date of approval of this resolution and continuing for the ensuing twelve months. Without limiting his discretion in any way, the Treasurer is hereby expressly authorized to invest such District funds in the Treasurer's Pooled Investment Portfolio.

4. The District Board hereby delegates to the Treasurer the discretionary authority to determine which District funds on deposit in the Kings County Treasury are monies which are sinking funds or money not required for immediate use within the meaning of Government Code section 53601 and which monies are excess funds within the meaning of Government Code section 53684.

5. The Treasurer shall assume full responsibility for such deposit and investment transactions until such time as the District Board revokes this delegation of authority or until the date which is twelve months from the date of approval of this resolution, unless renewed on or before that date by the District Board.

The foregoing resolution was adopted upon motion by Trustee \_\_\_\_\_, seconded by Trustee \_\_\_\_\_, at a regular meeting held on the 14<sup>th</sup> day of December, 2022, by the following vote:

AYES: Trustees  
NOES: Trustees  
ABSENT: Trustees

\_\_\_\_\_  
President of the County Board of Education  
KINGS COUNTY OFFICE OF EDUCATION

WITNESS my hand and seal of said Board of Trustees this 14<sup>th</sup> day of December, 2022.

\_\_\_\_\_  
Clerk of said Board of Trustees

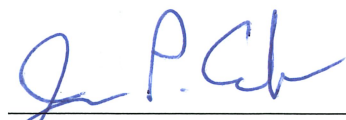
**COUNTY OF KINGS**

**DIRECTOR OF FINANCE'S**

**STATEMENT OF**

**INVESTMENT POLICY**

**JANUARY 1, 2023**

  
\_\_\_\_\_  
James P. Erb, CPA  
Director of Finance

Approved by CTOC November 7, 2022  
Approved by BOS December 6, 2022

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## **I. AUTHORITY**

Kings County Ordinance No.557, adopted on January 14, 1997 as an urgency ordinance, delegated to the County Director of Finance the authority to continue to invest or reinvest the funds of the County and the funds of other depositors in the County treasury, pursuant to Section 53600 et seq., inclusive of Section 53684, of the California Government Code. The County Director of Finance, as agent of the county, trustee, and fiduciary, assumes full responsibility for the investment program. The Board of Supervisors shall annually review the Director of Finance's performance and may annually renew this delegation of authority for a one-year period pursuant to Government Code 53607. The Board of Supervisors may also revoke the investment authority by County ordinance.

## **II. POLICY STATEMENT**

Annually, the County Director of Finance shall prepare an Investment Policy, pursuant to G.C. 27133 and G.C. 53646, that will be reviewed by the County Treasury Oversight Committee and rendered for approval to the Board of Supervisors and local agencies.

The purpose of this Statement of Investment Policy (Policy) is to establish cash management and investment guidelines for the County Director of Finance, who is responsible for the stewardship of the Kings County Investment Pool. Each transaction and the entire portfolio must comply with California Government Code Section 53601 et seq., Section 53635 et seq., and this policy. All portfolio activities will be judged by the Standard of Prudence and ranking of investment objectives. Those activities which violate its spirit and intent will be deemed to be contrary to the policy.

## **III. POOLED INVESTMENT FUND OVERSIGHT COMMITTEE**

In accordance with California Government Code Section 27130 et seq., the Board of Supervisors, in consultation with the County Director of Finance, has created a County Treasury Oversight Committee (Resolution No. 95-081, December 5, 1995) to allow local agency representatives participation in the policies that guide the investment of depositor funds. The primary responsibilities of the committee include: (a) to review and monitor the County Director of Finance's Statement of Investment Policy, (b) to cause an annual audit to be conducted to determine the County Treasury's compliance, and (c) to establish criteria for depositor withdrawal of funds for the purpose of investing or depositing outside the County Treasury pool. The meeting of the Oversight Committee shall be open to the public and subject to the Ralph M. Brown Act.

A member of the Oversight Committee may not be employed by an entity that has contributed to the campaign for any member of a legislative body of any local agency that has deposited funds into the county treasury, in the previous three years or during the period that the employee is a member of the committee. While serving on the Oversight Committee, a member may not directly or indirectly raise money for any member of a legislative body of any local agency that has deposited funds into the county treasury. Finally, a member may not secure employment with, or be employed by, bond underwriters, bond counsel, security brokerages or dealers, or a financial



services firms, with whom the Director of Finance is doing business during the period that the person is a member of the committee or for one year after leaving the committee.

The Oversight Committee is not allowed to direct individual investment decisions, select individual investment advisors, brokers, or dealers, or impinge on the day-to-day operations of the County treasury and investment operations.

#### **IV. INVESTMENT OBJECTIVES**

The Pooled Investment Fund shall be prudently invested in order to earn a reasonable return, while awaiting application for governmental purposes. The specific objectives for the Pooled Investment Fund are ranked in order of importance.

**A. SAFETY OF PRINCIPAL** - The preservation of principal is the primary objective. Each transaction shall seek to ensure that capital losses are avoided, whether they are from securities default or erosion of market value. The objective will be to mitigate credit risk and interest rate risk.

**1. Credit Risk** is the risk of loss due to the failure of the security issuer or backer. Credit risk is mitigated by: (a) limiting investments to the safest types of securities; (b) pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisors with which the Treasury will do business; and (c) diversifying the investment portfolio so that potential losses on individual securities will be minimized.

**2. Interest Rate Risk** is the risk that the market value of securities in the portfolio will fall due to changes in general interest rates. Interest rate risk is mitigated by: (a) structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity, and (b) by investing operating funds primarily in shorter-term securities.

**B. LIQUIDITY** - As a second objective, the Pooled Investment Fund should remain sufficiently flexible to enable the County Director of Finance to meet all operating requirements which may be reasonably anticipated in any depositor's fund. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). No more than 35% of the portfolio may be invested in securities maturing in three to five years and during peak tax collection no more than 30%. Percent restrictions shall be applicable only for the date of purchase. Any future percent deviations due to cash flow demands reducing the total investment portfolio shall not be considered out of compliance. Furthermore, since all possible cash demands cannot be anticipated, the portfolio shall consist largely of securities with active secondary or resale markets (dynamic liquidity).

**C. PUBLIC TRUST** - In managing the Pooled Investment Fund, the County Director of Finance and the authorized investment staff should avoid any transactions that might impair public confidence in Kings County and the participating local agencies. Investments should be made with precision and care, considering the probable safety of the capital as well as the probable income to be derived.

**D. MAXIMUM RATE OF RETURN** - As the fourth objective, the Pooled investment Fund is designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and liquidity objectives described above. The core of investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities can be sold prior to maturity for the following reasons: (1) a declining credit security to minimize loss of principal; (2) a security swap to improve the quality, yield, or target duration in the portfolio; (3) the liquidity needs of the portfolio require that the security be sold; (4) a call notification of a make-whole bond which, given unfavorable market conditions, could deteriorate the price of the bond on the redemption date, or (5) to realize a profit. If there is a realized loss of principal, the loss will first be allocated against the interest earned in the current quarter on the sold security. If the security's current interest is not sufficient to cover the loss, then the Director of Finance may allocate the loss against a profit realized from selling a security in the same quarter, and/or the total current and future portfolio interest earnings. In the event of an imminent loss of principal for which the security's interest would not be sufficient to cover the loss, the Director of Finance may withhold from the total current and future portfolio interest earnings to reserve against a future maximum anticipated actual loss.

## **V. STANDARD OF CARE**

**A. PRUDENCE** - The County Director of Finance, as a trustee and therefore a fiduciary, is subject to the Prudent Investor Standard-which states, "When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, the county treasurer shall act with care, skill, prudence, and diligence under the circumstances then prevailing, specifically including, but not limited to, the general economic conditions and the anticipated needs of the county and other depositors, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the county and the other depositors." The standard of prudence to be used by investment staff shall be the "prudent person" standard, which provides, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital, liquidity needs, as well as the probable income to be derived." This standard shall be applied in the context of managing an overall portfolio.

When investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds the County Director of Finance shall act with the care, skill, prudence and diligence to meet the aims of the investment objectives listed in order in Section IV., Investment Objectives. Investment staff acting in accordance with written procedures and this Policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.



**B. ETHICS AND CONFLICT OF INTEREST** - Treasury staff involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. The investment staff shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. The investment staff shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the treasury.

Pursuant to Government Code Section 27133(d), the County Director of Finance, individual Treasury employees, or any member of the County Treasury Oversight Committee may not accept honoraria, gifts, and gratuities from advisors, brokers, dealers, bankers, or other persons with whom the County Treasury conducts business in an amount exceeding \$50.00.

**C. DELEGATION OF AUTHORITY** - Authority to manage the investment program is granted to the County Director of Finance by the Kings County Board of Supervisors. The moneys invested will be actively managed by the Director of Finance and his/her staff, who shall carry out established written procedures and internal controls for the operation of the investment program consistent with this Policy. No person may engage in an investment transaction except as provided under the terms of this Policy and the procedures established by the Director of Finance. The Director of Finance shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate staff. (See also Safekeeping and Custody, Internal Controls VI B. below). The authority to execute investment transactions for the portfolio shall be limited to the Assistant Director of Finance - Treasury, the Treasury Manager, and in the absence of the Treasury Manager, the Accounting Specialist-Treasury Operations.

## **VI. SAFEKEEPING AND CUSTODY**

**A. DEPOSITORY INSTITUTIONS** – As far as possible, all money belonging to, or in the custody of the County Director of Finance shall be deposited for safekeeping in state or national banks selected by the Director of Finance, or may be invested as set forth in Section VII. To be eligible to receive funds, the bank shall have received an overall rating of not less than “satisfactory” in its most recent evaluation by the appropriate federal financial supervisorial agency of its record of meeting the credit needs of California’s communities pursuant to Section 2906 of Title 12 of the United States Code.

**B. AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS** - Schedule 1- Statement of Authorized Firms, on page 15, is a list of County Director of Finance approved financial institutions and broker/dealers authorized to provide investment services to the Treasury. Authorized firms can be added or deleted only with the Director of Finance’s approval. Any changes will result in modification to Schedule 1, but will not be considered a revision to this policy. Changes to authorized firms shall be reported to the County Treasury Oversight Committee and Board of Supervisors within two (2) weeks. The authorized parties include "primary" dealers or divisions of a primary dealers, selected on the basis of creditworthiness, capital adequacy, availability of investment inventory, and experience in trading in authorized investments. Firms utilized for money market mutual funds must either attain the highest ranking or the highest letter and numerical rating provided by not less than two of the three largest



nationally recognized statistical-rating organizations (NRSRO) OR have retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years experience (i) investing in the securities and obligations as authorized in G.C. 53601, or (ii) managing money market mutual funds; and have assets under management in excess of five hundred million dollars (\$500,000,000). All financial institutions and broker/dealers who desire to become qualified firms for County Treasury investment transactions must supply the audited financial statements, proof of National Association of Securities Dealers (NASD) certification, proof of State registration, completed broker/dealer questionnaire, and certification of having read the Kings County Investment Policy. An annual review of the financial condition of qualified firms will be conducted by the Assistant Director of Finance - Treasury.

The Treasury shall not do any investment business with any broker, brokerage, dealer, or securities firm that has, within any consecutive 48-month period following January 1, 1996, made a political contribution, in an amount exceeding the limitations contained in Rule G-37 of the Municipal Securities Rulemaking Board, to any member of the Board of Supervisors or any candidate for those offices. Firms must provide corporate policy statements regarding compliance with political contributions limitations of Rule G-37.

**C. INTERNAL CONTROLS** - The County Director of Finance is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the investment portfolio are protected from loss, theft, or misuse. The internal control structure is designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Daily, or when next available, the County Director of Finance or designee will

(1) Review and initial all Investment Purchase Orders to verify compliance with the overall Policy, Investment Parameters, and Authorized Institutions.

(2) Review and initial the "Daily Balance Sheet" to insure continuous compliance of portfolio investments (percentage distribution ) to the Policy and Investment Parameters.

Weekly, the County Director of Finance or designee will verify that the Portfolio Percentage Report by investment type is balanced to the Daily Balance Sheet.

Monthly, all funds maintained by the County Director of Finance, including cash in treasury, deposits in transit, Kings County Department of Finance's checking account balance, and investment holdings will be audited by the County Department of Finance – Accounting Division.

Quarterly, the County Director of Finance or designee will report compliance of the investment portfolio to the Director of Finance's Statement of Investment Policy. (See Section IX. Reporting Methods on page 12)

Annually, the County Treasury Oversight Committee shall hire an external auditor to conduct an independent review to assure compliance of the Director of Finance's investment activities with the Statement of Investment Policy.

**D. SAFEKEEPING** - All securities purchased either outright or on repurchase agreements shall be held in safekeeping by a third party bank trust department acting as agent for the County under terms of a custody agreement executed by the bank and the Director of Finance. The only exceptions authorized are purchases from Local Agency Investment Fund (LAIF), collateralized time deposits, collateralized bank money market accounts, and investments in money market mutual funds.

**E. VOLUNTARY DEPOSITORS** - If a local agency determines the agency has excess funds which are not required for immediate use and with the consent of the County Director of Finance, the legislative or governing body may, by resolution or minute order, authorize the deposit of excess funds into the County Treasury for the purpose of investment pursuant to Government Code Section 53635. At no time will the County Treasury accept deposits of personal funds unless by Court order.

The County Director of Finance shall, on a case by case basis, determine the terms and conditions under which a city, public district, or any public or municipal corporations located within Kings County, and not required to deposit their funds in the County Treasury, may voluntarily deposit funds for investment purposes. The County Director of Finance shall evaluate each proposed deposit request prior to approving the deposit into the Treasury. The County Director of Finance must make a finding that the proposed deposit will not adversely affect the interests of the other depositors in the County Investment pool, prior to approving the deposit.

**F. WITHDRAWAL OF FUNDS FOR EXTERNAL INVESTMENT** -The County Treasury Oversight Committee's approved policy statement on "Treasury Restrictions on Withdrawal for External Investment" establishes the terms and conditions for Treasury depositors withdrawing funds for investment outside the County investment pool. (See Appendix A on page 17 and 18)

Any local agency, public entity, or public official that has funds on deposit in the County Treasury investment pool and that seeks to withdraw funds for the purpose of investing or depositing those funds outside the County Treasury pool, shall submit a resolution or minute order approved by the legislative or governing body requesting the withdrawal of the funds. Funds withdrawn shall become the responsibility of the requesting legislative body, and the Director of Finance will be held harmless from liability.

The County Director of Finance shall evaluate each proposed withdrawal for its consistency with the County Treasury Oversight Committee policy prior to approving the withdrawal. The County Director of Finance must also make a finding that the proposed withdrawal will not adversely affect the interests of the other depositors in the County Treasury pool, prior to approving the withdrawal.



## **VII. SUITABLE AND AUTHORIZED INVESTMENTS**

**A. INVESTMENT TYPES** - The County treasury may invest money among the following authorized investments and within the limits imposed by Government Code 53601 et seq. or 53635 et seq., or as more further restricted in Schedule 2-Investment Parameters on page 16:

- 1. United States Treasury Bills, Notes, Bonds, and Certificates of Indebtedness**, or those for which the full faith and credit of the United States are pledged for the payment of principal and interest.
- 2. Registered state warrants or treasury notes or bonds of the State of California**, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the State or by a department, board, agency, or authority of the State.
- 3. Registered treasury notes or bonds of any of the other 49 states** including bonds payable solely out of the revenues from revenue-producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of any of the other 49 states, in addition to California.
- 4. Bonds, notes, warrants, or other evidences of indebtedness of any local agency within the State of California**, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the local agency, or by a department, board, agency, or authority of the local agency.
- 5. Federal agency or United States government-sponsored enterprise obligations, participations, or other instruments**, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises.
- 6. Banker's Acceptances (BA)** otherwise known as Bills of Exchange or Time Drafts, both domestic and foreign, drawn on and accepted by a commercial bank.
- 7. Commercial Paper (CP)** of "prime" quality issued by corporations that are organized and operating within the United States and having total assets in excess of five hundred million dollars (\$500,000,000).
- 8. Negotiable Certificates of Deposit** issued by a nationally or state chartered bank or a savings association or federal association, or by a federally- or state-licensed branch of a foreign bank.
- 9. Certificates of Deposit Account Registry Service (CDARS)** placed with a local CDARS member. CDARS are fully insured as to principal and interest that may be accrued by the Federal Deposit Insurance Corporation (FDIC) or the National Credit Union Administration (NCUA).
- 10. Collateralized Time Deposits** issued by a nationally or state-chartered bank or savings and loan association within the State of California with an overall rating of not less than "satisfactory"

in its most recent evaluation by the appropriate federal financial supervisory agency of its record of meeting the credit needs of California's communities pursuant to Section 2906 of Title 12 of the United States Code.

**11. Repurchase Agreements or Reverse Repurchase Agreements, or Securites Lending Agreement** purchased in compliance with the Government Code 53601(j). Repurchase agreements must be issued by nationally or state-chartered banks or primary security dealers with whom the County Director of Finance has entered into a Master Repurchase Agreement.

**12. Medium Term Corporate Notes (MTN)**, defined as all corporate and depository institution debt securities with a maximum remaining maturity of five years or less, issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States.

**13. Shares of Beneficial Interest** issued by diversified management companies (1) that invests in the securities and obligations as authorized by subdivision (a) to (k), inclusive, or subdivisions (m) to (o) inclusive of Government Code 53601, and that comply with the investment restrictions of Article 2 of the Government Code (commencing with Section 53630), or (2) that are money market funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940. (15 U.S.C. Sec 80a-1, and following.)

**14. Local Agency Investment Fund (LAIF)** an investment pool created by Government Code 16429.1 in which the State Treasurer invests pooled political subdivision funds.

**15. Notes, Bonds, or other obligations** secured by a valid first priority security interest in eligible securities listed in Section 53651 having a market value at least equal to that required by Section 53652.

**16. Shares of beneficial interest issued by a joint powers authority** organized pursuant to Section 6509.7 that invests in the securities and obligations authorized in subdivisions (a) to (q), inclusive. Each share shall represent an equal proportional interest in the underlying pool of securities owned by the joint powers authority. To be eligible under this section, the joint powers authority issuing the shares shall have retained an investment adviser that meets all of the following criteria:

- (1) The adviser is registered or exempt from registration with the Securities and Exchange Commission.
- (2) The adviser has not less than five years of experience investing in the securities and obligations authorized in subdivisions (a) to (q), inclusive.
- (3) The adviser has assets under management in excess of five hundred million dollars (\$500,000,000).

**17. Supranational Debt Obligations** United States dollar-denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development (IBRD), International Finance Corporation (IFC), or Inter-American Development Bank (IADB) only, eligible for purchase and sale within the United States. Authorized by CGC 53601 (q) and this policy.



**B. RESTRICTIONS ON AUTHORIZED INVESTMENTS-** In accordance with G.C. 53601.6, the County Treasury shall not invest any funds in inverse floaters, range notes, or mortgage derived interest-only strips. Additionally, no funds shall be invested in any security that could result in zero interest accrual if held to maturity. No funds shall be invested in Medium Term Corporate Notes with a make-whole call provision that, at time of purchase, are priced at a premium. No shares of beneficial interest will be purchased where the principal dollars invested are subject to daily net asset value (NAV) adjustments of the fund's portfolio except for the CalTrust. The Treasury shall not invest in financial options and futures contracts directly, but may purchase authorized investments of callable securities with imbedded call provisions. The Treasury will not purchase an authorized investment below the credit quality restriction of Schedule 2 - Investment Parameters, but may elect to hold an instrument to maturity that has been later downgraded by the nationally recognized statistical-rating organization i.e. Moody's, Standard and Poors, or Fitch.

**C. COMPETITIVE BIDDING** - Bids for investment products shall be taken from a minimum of three authorized institutions. Awards will be made giving consideration to safety, liquidity, a balanced portfolio, and diversification. Exceptions to the above would involve repurchase agreements, securities possessing unique characteristics which would make competitive bidding impractical, or market circumstances in which competitive bidding could be adverse to the best interest of the Director of Finance's investment program.

**D. COLLATERALIZATION** - In accordance with California Government Code 53652, 53601 (j) full collateralization of public deposits is required for collateralized time deposits, collateralized bank money market accounts, and repurchase agreements. The Director of Finance may waive collateralization for that portion of any deposit that is fully insured by the FDIC per Government Code 53653.

## **VIII. INVESTMENT PARAMETERS**

**A. DIVERSIFICATION** - The investments will be diversified by security type and institution within the percent restrictions of Government Code 53601, 53601.8, 53635, 53635.2, and 53635.8 or as further defined in Schedule 2, Investment Parameters. Percent restrictions shall be applicable only for the date of purchase. Any future percent deviations due to cash flow demands reducing the total investment portfolio shall not be considered out of compliance. Maximum investment amounts in any issuer name shall be limited as provided in the Investment Parameters on page 16.

**B. MAXIMUM MATURITIES** - Maturity limitations for each instrument type shall be restricted as provided in Government Code 53601, 53601.8, 53635, and 53635.8 or as further defined in Schedule 2 - Investment Parameters on page 16. No investment shall be made in any security, other than a security underlying a repurchase agreement authorized in this policy, which at the time of investment has a term remaining to maturity in excess of five years, unless a legislative body has granted express authority to make that investment either specifically or as part of an investment program approved by that legislative body no less than three months prior to the investment.

## IX. REPORTING

**A. METHODS** - The County Director of Finance or designee shall prepare an investment report at least quarterly, including a succinct management summary that provides a clear picture of the status of the investment portfolio. This summary will be prepared in a manner, which will allow the reader to ascertain whether investment activities have conformed to the investment policy.

The report will be provided within 30 days following the end of the quarter covered by the report and submitted to the County Board of Supervisors, County Administrative Officer, Finance Director, other members of the County Treasury Oversight Committee, and pool participants.

The report will include the following:

1. A Statement of Compliance with the Investment Policy.
2. A listing of individual securities and moneys held at the end of the reporting period to include:
  - (a) The type of instrument.
  - (b) The name of the issuer.
  - (c) Purchase date, maturity date, and days to maturity.
  - (d) Issuers rating.(Long term or short term, as appropriate)
  - (e) Par and dollar amount invested in each security.
  - (f) The current market value of securities as of the date of the report and the source of the valuation.
3. A statement estimating the ability of the County Treasury to meet its pool's expenditure requirement for the next six months.
4. A statement of the method of interest accounting used.
5. Portfolio Sector Allocation and Quality Allocation graphs.
6. A Statement of Interest Earnings Report for the Quarter.
7. If applicable, a description of any of the local agency's funds, investments, or programs, that are under the management of contracted parties, but excluding funds deposited into the Local Agency Investment Fund administered by the State Treasurer.

**B. QUARTERLY INTEREST CALCULATION AND APPORTIONMENT** - Gross interest for the quarter is the total interest earned on an accrual basis on the Treasury portfolio investments for that quarter. Administrative expenses pursuant to G.C. 27013 are deducted to arrive at net interest to be apportioned. Administrative expenses consist of audit expenses, direct banking expenses, not otherwise recovered directly from Treasury depositors, safekeeping fees, plus actual quarterly Treasury operational expenses. The net earnings for the quarter are divided by the Treasury's total average daily balance creating an "interest allocation factor" or "daily

interest factor" for each average dollar invested. Multiply the "interest allocation factor" by the quarterly average daily balance of each fund to determine the interest earnings for each fund. Interest is apportioned quarterly to all depositors in the Treasury pool. The "interest allocation factor" can be converted into the annualized quarterly interest rate; multiply the factor by the number of days in the year, and divide that answer by the number of days in the quarter.

## **X. POLICY EXCEPTIONS & REVISIONS**

**A. EXEMPTION** - Any previously legal investments, that settled prior to the effective date and that no longer meet the current guidelines of this Policy, shall be exempted from the new requirements. At maturity or liquidation, such moneys shall be reinvested only as provided by this Policy.

Moneys held by a trustee or fiscal agent and pledged to the payment or security of bonds or other indebtedness, or obligations under a lease, installment sale, or other agreement of a local agency, or certificates of participation in those bonds, indebtedness, or lease installment sale, or other agreements, may be invested in accordance with the statutory provisions governing the issuance thereof. The proceeds of sales, or funds set aside for the repayment, of any notes or other indebtedness issued shall not be invested for a term that exceeds the term of the notes.

**B. AMENDMENTS** - This policy shall be reviewed at least on an annual basis. Any changes shall be submitted by the Director of Finance to the County Treasury Oversight Committee for consideration and comments, and the Board of Supervisors for review and approval.



**KINGS COUNTY DIRECTOR OF FINANCE'S  
SCHEDULE 1 - STATEMENT OF AUTHORIZED FIRMS**

The Treasury is authorized to conduct investment security transactions with the following investment firms and broker/dealers, designated by the Federal Reserve Bank as primary government dealers or divisions of primary dealers. Security transactions with firms, other than those appearing on this list, are prohibited.

- A. Firms designated by the Federal Reserve Bank as Primary Government Dealers or a division of a Primary Dealer:

UBS Financial Services Inc., an affiliate of UBS Securities LLC  
RBC Capital Markets, LLC  
Wells Fargo Securities, LLC  
Cantor Fitzgerald & Co.

- B. Firms designated for the purchase of money market mutual funds pursuant to G.C. 53601 (l) and (p):

BlackRock  
Bank of the West  
CalTRUST

- C. Firms designated for repurchase agreements with Master Repurchase Agreements on file:

UBS Financial Services Inc., an affiliate of UBS Securities LLC

- D. State of California, Local Agency Investment Fund

- E. Purchases directly from major issuers of commercial paper, bankers acceptances, negotiable certificates of deposit, or collateralized time deposits, meeting the requirements set forth in section 53635, 53601(g), 53601(i), 53601(n), respectively, and 53635.2 of the California Government Code.

To ensure compliance with the County Director of Finance's Investment Policy, firms designated in A and C above are supplied a complete copy of the policy and must certify having read it.

  
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James P. Erb, CPA, Director of Finance

Dated: January 1, 2023



SCHEDULE 2 – INVESTMENT PARAMETERS (Revised 11/18/15)

AUTHORIZED INVESTMENTS	DIVERSIFICATION	PURCHASE RESTRICTIONS	MATURITY	CREDIT QUALITY (NRSRO)
U.S. Treasury notes, bills, bonds or other certificates of indebtedness	95% Max.	None	Max. 5 years	N/A
Notes, participations, or obligations issued by Federal agencies or United States government-sponsored enterprises (GSE)	85% Max.	None	Max. 5 years	N/A
Bonds, notes, warrants or certificates of indebtedness issued by the State of California or local agencies or County of Kings or any other State	20% or \$20mm Max.	None	Max. 5 years unless prior BOS approval	L/T rating A or A2 or better
Bankers Acceptances	40% Max.	Max. \$5mm any one name	Max. 180 days	S/T rating A-1 or P-1 L/T rating (if Out-standing) AA- or Aa3 or better
Commercial paper of corporations organized and operating within the U.S. with total assets exceeding \$500 mm	40% Max.	Max. 10% in any one name, No Extendable CP	Max. 270 days.	S/T rating A-1 or P-1 L/T rating (if Out-standing) AA- or Aa3 or better
State of California Local Agency Investment Fund	Max. Dollars allowed by State Treasurer	Max. Transactions allowed by State Treasurer	Overnight liquidity	N/A
Negotiable CD's issued by National or State chartered banks or a federally- or state- licensed branch of a foreign bank	25% Max. (CDs + CDARS)	G.C. 53638 policy restrictions	Max. 3 years	L/T rating AA- or Aa3 or better
Certificates of Deposit Account Registry Service (CDARS)	25% Max (CDs + CDARS)	G.C. 53601.8 & 53635.8 conditions apply	Max. 3 years	100% FDIC/NCUA insured as to Principal and Interest
Collateralized Time Deposits.	10% Max.	Collateral policy restrictions G.C. 53601(n)	Max. 24 months	
Repurchase Agreements with collateral restricted to U. S. Treasury, Federal Agencies, or United States government-sponsored enterprises (GSE)	10% Max.	Master Repurchase and Tri-Party Custodial Agreements to be on file. 102% haircut	Max. 1 year	
Reverse Repurchase Agreements or Securities Lending on U.S. Treasury & Federal Agency Securities in portfolio	10% Max with approval of the Director of Finance	G.C. 53601(j) Reverse Repurchase and Securities Lending restrictions	Max. 92 days unless guaranteed spread	
Corporate Notes on U.S. Corp or U.S. Subsidiary of a foreign corp.	30% Max.	Max. \$15mm any one name Make - Whole Call Restrictions	Max. 5 years	L/T rating AA- or Aa3 or better
Asset Backed Securities on U.S. Corp.	0% Max.	Not authorized	Not authorized	Not Authorized
Money Market mutual funds that invest in eligible securities meeting Government Code requirements.	20% Max.	Fund 5 years or more old NAV pricing <b>restriction</b> No front or back loads	Overnight liquidity	L/T rating: Highest rating from two NRSRO, i.e. AAA, Aaa, etc. Retain Investment Advisor per G.C. 53601(l) & (p)
Supranationals – Washington dollar denominated IBRD, IFC or IADB	10% per Name	Max. 10% in any one name	Max. 5 years	L/T rating: Highest rating from two NRSRO, i.e. AAA, Aaa, etc.

## APPENDIX A

### COUNTY TREASURY OVERSIGHT COMMITTEE

Policy Statement and Authorized Practice Approved March 4, 1996

#### Treasury Restrictions on Withdrawal for External Investment

Authorization: Pursuant to Government Code Section 27130 and Kings County Board of Supervisor's Resolution No. 95-081, dated December 5, 1995, the Kings County Treasury Oversight Committee is authorized to establish criteria on the withdrawal of funds on deposit in the County Treasury investment pool for the purpose of investing or depositing those funds outside the County Treasury pool.

Request for Withdrawal: Any local agency, public entity, or public official that has funds on deposit in the County Treasury investment pool and that seeks to withdraw funds for external deposit or investment, shall first submit a request by resolution or minute order approved by the legislative or governing body for withdrawal of the funds.

Assessment of Withdrawal Impact: The County Director of Finance shall evaluate all requests for withdrawal to determine if the interests of the other Treasury depositors in the County Treasury pool will be adversely affected. If the County Director of Finance determines that the combined number of requests or total dollar amount requested is sufficient to constitute a "run on the treasury", no withdrawal requests shall be processed until the County Treasury Oversight Committee has reviewed the treasury financial position and assists the Director of Finance in establishing an action plan.

Approval or Disapproval: The County Director of Finance shall approve all requests upon the finding that other Treasury depositors will not be adversely affected. If other Treasury depositors are perceived to be adversely impacted, the County Director of Finance may postpone action on any withdrawal request until the County Treasury Oversight Committee has reviewed the situation.

Approved Withdrawal Criteria: Approved withdrawals will be processed dependent on availability of funds, the type of investments required to be liquidated, market conditions, settlement periods, and dollar amounts to be withdrawn. The following are target goals for withdrawals:

- a. If adequate liquidity exists in short term investments and requires minimal liquidation and settlement, withdrawals of amounts up to \$1,000,000.00 shall be processed immediately upon the County Director of Finance's approval.
- b. If the County Treasury liquidity position is such as to require liquidation of more difficult investment(s), the below processing times shall apply based on the withdrawal dollar amounts and market factors.
  - (1). If the withdrawal amount is less than \$1,000,000.00, and favorable market conditions exist, requests shall be processed within three workdays.

(2). If the withdrawal amount is greater than \$1,000,000.00, or unfavorable market conditions exist, requests shall be processed within five workdays.

*Disclaimer of Liability:* Any and all funds withdrawn from the County Treasury investment pool for the purpose of investing or depositing such funds outside the pool shall become the responsibility of the legislative body requesting the action. The County Director of Finance or County of Kings shall in no manner be held responsible or liable for withdrawn funds or investments purchased with said funds. The request of any legislative body, by resolution or minute order, authorizing the withdrawal of funds for deposit or investment outside the County Treasury investment pool must provide a disclaimer of liability. The Director of Finance shall not honor any such withdrawal request if a disclaimer clause is not provided.



## **GLOSSARY OF TERMS**

**AGENCIES OR FEDERAL AGENCIES:** Federal sponsored agency securities including discount notes, or interest bearing notes, and bonds. The agencies were created by Congress to reduce the cost of capital for certain borrowing sectors of the economy deemed to be important enough to warrant assistance, such as farmers, homeowners, and students.

**ASKED PRICE:** The lowest price at which a dealer is willing to sell a security.

**BANKERS ACCEPTANCES (BA'S):** A time draft or bill of exchange that is accepted payment by banks engaged in financing of international trade. The accepting institution guarantees payment of the bill as well as the issuer.

**BID:** Price at which someone is willing here and now to purchase a security.

**BOOK VALUE:** The value at which a security is carried on the inventory list or other financial records of an investor. The Book Value may differ significantly from the security's current value in the market.

**BROKER:** Person or firm acting as intermediary between buyer and seller.

**CALLABLE BOND:** A bond issue in which all or part of its outstanding principal amount may be redeemed before maturity by the issuer under specified conditions.

**CERTIFICATES OF DEPOSIT (CD'S):** A time deposit with a specific maturity evidenced by a certificate. They are issued in two forms negotiable and collateralized.

**Negotiable Certificates of Deposit:** May be sold by one holder to another prior to maturity. The issuing bank agrees to pay the amount of the deposit plus interest earned to the BEARER of the certificate at maturity.

**Collateralized Time Deposits:** These certificates are collateralized and are not money market instruments since they cannot be traded in the secondary market. They are issued on a fixed maturity basis and fixed payee.

**CERTIFICATE OF DEPOSIT ACCOUNT REGISTRY SERVICES (CDARS):** Certificates of Deposit that are placed by a member bank with commercial banks, savings banks, savings and loan associations, or credit unions, such that the principal and all accrued interest during the term of the certificate are fully insured by either the FDIC OR NCUA.

**COLLATERAL:** Securities pledged by a bank to secure deposits of public funds, or an asset pledged by a borrower to a lender.

**COMMERCIAL PAPER:** An unsecured short-term promissory note issued by corporations with maturities ranging from 2 to 270 days.

**COUNTY TREASURY OVERSIGHT COMMITTEE:** A committee established by Board of Supervisors Resolution No. 95-081, dated December 5, 1995 to allow local agency representatives participation in the policies that guide the investment of depositor funds. The primary responsibilities include: (1) review and monitor the County Director of Finance's investment policy, (2) cause an annual audit to be conducted to determine the county treasury's compliance, and (3) establish criteria for depositor withdrawal of funds for the purpose of investing or depositing outside the county treasury pool.

**COUPON RATE:** The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value.

**DEALER:** A dealer, as opposed to a broker, acts as a principal in all transaction, buying and selling for his own account.

**DEBENTURE:** A longer-term debt instrument issued by a corporation that is unsecured by other collateral. Hence, only the good faith and credit standing of the issuer backs the security.

**DELIVERY VERSUS PAYMENT:** There are two methods of delivery of securities: delivery vs. payment and delivery vs. receipt. Delivery vs. payment is delivery of securities with an exchange of money for the securities. Delivery vs. receipt is delivery of securities with an exchange of a signed receipt for the securities.

**DISCOUNT:** The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

**DISCOUNT SECURITIES:** Non-interest bearing money market instruments that are issued at a discount and redeemed at maturity for full face value, e.g. U.S. Treasury Bills

**DIVERSIFICATION:** A process of investing assets among a range of security types by sector, maturity, and quality rating.

**DOLLAR WEIGHTED AVERAGE MATURITY:** The sum of the amount of each outstanding investment multiplied by the number of days to maturity, divided by the total amount of outstanding investments.

**FEDERAL CREDIT AGENCIES:** Agencies of the Federal government set up to supply credit to various classes of institutions and individuals, e.g. S&L's, small business firms, students, farmers, farm cooperatives, and exporters.

**FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC):** A federal agency that insures bank deposits, currently up to \$250,000 per deposit.

**FEDERAL FARM CREDIT BANKS (FFCB):** is a nationwide system of lending institutions that provide credit and related services to farmers, ranchers, producers and harvesters of agricultural products, and other farm related businesses.



**FEDERAL FUNDS RATE:** The rate of interest at which Fed funds are traded. This rate is currently pegged by the Federal Reserve through open-market operations.

**FEDERAL HOME LOAN BANKS (FHLB):** The institutions that regulate and lend to savings and loan association. The Federal Home Loan Banks play a role analogous to that played by the Federal Reserve Banks vis-à-vis member commercial banks.

**FEDERAL HOME LOAN MORTGAGE CORPORATION (FHLMC) :** is a federally chartered and stockholder-owned corporation. Freddie Mac purchases mortgage loans from qualified financial institutions and resales these loans in the form of guaranteed mortgage securities.

**FEDERAL NATIONAL MORTGAGE ASSOCIATION (FNMA):** FNMA, like GNMA was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing and Urban Development (HUD). It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans, in addition to fixed-rate mortgages. FNMA's securities are also highly liquid and are widely accepted. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest.

**FEDERAL OPEN MARKET COMMITTEE (FOMC):** Consists of seven members of the Federal Reserve Board and five of the twelve Federal Reserve Bank Presidents. The President of the New York Federal Reserve Bank is a permanent member, while the other Presidents serve on a rotating basis. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of Government Securities in the open market as a means of influencing the volume of bank credit and money.

**FEDERAL RESERVE SYSTEM:** The central bank of the United States created by Congress and consisting of a seven member Board of Governors in Washington, D.C., 12 regional Federal Reserve Banks, their 24 branches, and all national and state banks that are members of the system.

**FLOATER:** A derivative that has its coupon determined by using the yield of other securities.

**FUTURES:** Futures contracts are the units of trading at a commodity exchange. They are legally binding agreements made within the confines of an exchange trading area. All futures contracts call for the purchase or sale of a physical commodity of financial instrument on dates from one month to more than two years in the future.

**GOVERNMENT NATIONAL MORTGAGE ASSOCIATION (GNMA or Ginnie Mae)** Securities influencing the volume of bank credit guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loan associations, and other institution. Security holder is protected by full faith and credit of the U.S. Government. Ginnie MAE securities are backed by the FHA, VA, or FMHM mortgages. The term "passthroughs" is often used to describe Ginnie Maes.

**GOVERNMENT-SPONSORED ENTERPRISES (GSE):** General term for several privately owned, publicly chartered agencies created to reduce borrowing costs for certain sectors of the economy such as

farmers, homeowners and students. The GSEs that issue debt instruments include: Federal Home Loan Banks, Federal National Mortgage Association, Federal Home Loan Mortgage Corporation, Federal Farm Credit System, Federal Agricultural Mortgage Corporation, and the Student Loan Marketing Association.

**LIQUIDITY:** A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the spread between bid and asked prices is narrow and reasonable sales can be done at those quotes.

**LOCAL AGENCY INVESTMENT FUND (LAIF):** The aggregate of all funds from political subdivisions that are placed in the custody of the California State Treasurer for investment and reinvestment.

**MARKET RISK:** The risk that the value of a security will rise or decline as a result of changes in market conditions.

**MARKET VALUE:** The price at which a security is trading and could presumably be purchased or sold.

**MASTER REPURCHASE AGREEMENT:** A written contract covering all future transactions between the parties to repurchase--reverse repurchase agreements that establishes each party's rights in the transaction. A master agreement will often specify, among other things, the right of the buyer-lender to liquidate the underlying securities in the event of default by the seller-borrower.

**MATURITY:** The date upon which the principal or stated value of an investment becomes due and payable.

**MONEY MARKET:** The market in which short-term debt instruments (bills, commercial paper, banker's acceptances, etc.) are issued and traded.

**MONEY MARKET MUTUAL FUND:** Mutual funds that invest solely in money market instruments (short-term debt instruments, such as Treasury bills, commercial paper, bankers' acceptances, etc.).

**NATIONALLY RECOGNIZED STATISTICAL-RATING ORGANIZATION (NRSRO)** Independent credit rating agencies which are utilized to analyze and rate the quality of the issuers underlying debt.

**OFFER:** The price asked by a seller of securities. (When you are buying securities, you ask for an offer.)

**OPEN MARKET OPERATIONS:** Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

**OPTIONS:** The buyer of a call option has the right to buy the underlying security at fixed price. The option seller is obligated to sell the security if the buyer chooses to exercise the option.



**PORTFOLIO:** Collection of securities held by an investor.

**PRIMARY DEALER:** A group of government securities dealers who submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC)-registered securities broker-dealer, banks and a few unregulated firms.

**PRUDENT PERSON RULE:** An investment standard. In California the law requires that a fiduciary, such as a trustee, may invest money only in a list of securities approved by the State, the authorized investments. The trustee may invest in a security if it is one, which would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital.

**QUALIFIED PUBLIC DEPOSITORIES:** A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.

**RATE OF RETURN:** The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond or the current income return.

**REINVESTMENT RISK:** The risk that a fixed-income investor will be unable to reinvest income proceeds from a security holding at the same rate of return currently generated by that holding.

**REPURCHASE AGREEMENT (RP or REPO):** A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security "buyer" in effect lends the "seller" money for the period of the agreement, and the terms of the agreement are structured to compensate him for this. Dealers use RP extensively to finance their positions. Exception: When the Fed is said to be doing RP, it is lending money, this is increasing bank reserves.

**REVERSE REPURCHASE AGREEMENT:** A dealer of securities buys securities from an investor with an agreement to sell them at a fixed price on a fixed date. The security "buyer" in effect lends the "seller" or "investor" money for the period of the agreement, and the terms of the agreement are structured to compensate the dealer for this. Investors use reverse-repos to meet temporary cash shortages without liquidating the investments.

**SAFEKEEPING:** A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank's vaults for protection.

**SECONDARY MARKET:** A market made for the purchase and sale of outstanding issues following the initial distribution.

**SECURITY:** Any investment instrument authorized for purchase under Government Code 53601 or 53635.



**SECURITIES AND EXCHANGE COMMISSION (SEC):** Agency created by Congress to protect investor in securities transactions by administering securities legislation.

**SECURITIES LENDING AGREEMENT:** An agreement under which a local agency agrees to transfer securities to a borrower who, in turn, agrees to provide collateral to the local agency. During the term of the agreement, both the securities and the collateral are held by a third party. At the conclusion of the agreement, the securities are transferred back to the local agency in return for the collateral.

**SUPRANATIONALS:** An international organization, or union, whereby member states transcend national boundaries or interests to share in the decision-making and vote on issues pertaining to the wider grouping.

**SURPLUS FUNDS:** All moneys are not required to meet the banks demands on the treasury to redeem check warrants on any given day are considered "surplus funds" for investments.

**TREASURY BILLS:** A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months, or one year.

**TREASURY NOTES:** A interest bearing security issued by the U.S. Treasury to finance the Federal debt with a maturity range of from zero to ten years.

**TREASURY BOND:** Long-term U.S. Treasury securities having initial maturities between ten to thirty years.

**TRI-PARTY CUSTODIAL AGREEMENT:** A third party custodian bank agrees to safekeep the repo collateral in a segregated custody account for the client. The custodian bank independently prices the collateral and ensures that the collateral is properly securitized.

**UNIFORM NET CAPITAL RULE (SEC RULE 15C3-1):** Securities and Exchange Commission requirement that member firms as well as nonmember broker-dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called net capital rule and net capital ratio. Indebtedness covers all money owed to a firm, including margin loans and commitments to purchase securities, one-reason new public issues are spread among members of underwriting syndicates. Liquid capital includes cash and assets easily converted into cash.

**YIELD:** The rate of annual income return on an investment expressed as a percentage. (a) **INCOME YIELD** is obtained by dividing the current dollar income by the current market price for the security. (b) **NET YIELD** or **YIELD TO MATURITY** is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period of the date of purchase to the date of maturity of the bond.

**YIELD-TO-CALL (YTC):** The rate of return an investor earns from a bond assuming the bond is redeemed (called) prior to its nominal maturity date.

**YIELD CURVE:** A graphic representation that depicts the relationship at a given point in time between yields and maturity for bonds that are identical in every way except maturity. A normal yield curve may be alternatively referred to as a positive yield curve.

**YIELD-TO-MATURITY:** The rate of return yielded by a debt security held to maturity when both interest payments and the investor's potential capital gain or loss are included in the calculation of return.

## BOARD ACTION ITEM

TOPIC: APPROVAL OF RESOLUTION **B121422**. RESOLUTION REGARDING CALIFORNIA STATE PRESCHOOL PROGRAM CONTRACT APPROVAL AND AUTHORIZED SIGNATURE.

DATE OF MEETING: December 14, 2022

ISSUE: California Department of Education- California State Preschool Program requires Board Approval to enter into the Continued Funding Application and all contract documents. Board approval is also required to complete the application and contract documents utilizing electric signatures.

BACKGROUND: Each fall the Kings County Office of Education's California State Preschool Program completes the Continued Funding Application to continue providing California State Preschool services. The 2023-2024 Continued Funding Application requires a Board resolution authorizing entering into the Continued Funding Application and all contract documents, and the use of electronic signatures to complete said application and contract.

RESOURCE: Rebecca Villa, Director ECE Programs  
[rebecca.villa@kingscoe.org](mailto:rebecca.villa@kingscoe.org)  
(559)589-7075

Joy Santos, Assistant Superintendent  
[joy.santos@kingscoe.org](mailto:joy.santos@kingscoe.org)  
(559)589-7068

RECOMMENDATION: The Administration recommends the Board approve resolution **B121422** authorizing entering into the Continued Funding Application and contract, and the use of electronic signatures to complete said application and contract

**Kings County Office of Education  
Resolution B121422**

**RESOLUTION REGARDING CALIFORNIA STATE PRESCHOOL PROGRAM  
CONTRACT APPROVAL AND AUTHORIZED SIGNATURE**

**Statement of Approval**

**WHEREAS**, I am authorized by the California State Preschool Program's governing authority to execute the Continued Funding Application, and all related contract documents; signifying their intent to automatically renew the current contract for FY 2023–24, under new terms and conditions to be established by the California Department of Education, unless rejected in writing prior to the effective date of the new CSPP contract on July 1, 2023.

**WHEREAS**, I have supervisory authority over the California State Preschool Program, and I have actual, personal knowledge of the information provided in the Continued Funding Application and certify that it is true and correct in all material respects.

**WHEREAS**, I am familiar with and will ensure that the California State Preschool Program complies with all applicable program statutes and regulations.

**NOW, THEREFORE BE IT RESOLVED**, this resolution be adopted in order to certify the approval of the Kings County Office of Education's Governing Board to enter into a contract with the California Department of Education's-California State Preschool Program, vendor number 1016 for the purpose of providing child care and development services and to authorize the designated personnel to electronically sign contract documents for Fiscal Year 2023-2024.

PASSED AND ADOPTED by the Governing Board on December 14, 2022 by the following vote:

AYES:  
NOES:  
ABSENT:

STATE OF CALIFORNIA(SS)  
COUNTY OF KINGS)

I, Todd Barlow, Clerk/Secretary of the Kings County Office of Education's Governing Board, do hereby certify that the foregoing is a full and correct copy of a resolution duly passed and adopted by said Board at a regularly called and conducted meeting held on said date: December 14, 2022.

\_\_\_\_\_  
Clerk/Secretary of the Governing Board

\_\_\_\_\_  
Date

KINGS COUNTY OFFICE OF EDUCATION RESOLUTION NO. **C121422**

Board of Trustees  
Kings County Board of Education

RESOLUTION REGARDING ABSENT BOARD MEMBER COMPENSATION  
(Education Code § 35120(c))

**WHEREAS**, Education Code Section 35120(c) provides that a board member may be paid for any meeting when absent if the board by resolution duly adopted and included in its minutes finds that at the time of the meeting: 1) he or she is performing services outside the meeting for the school district or districts, (2) he or she was ill or on jury duty, (3) the absence was due to a hardship deemed acceptable by the board. Or;

**WHEREAS**, Board Bylaw 9250 provides that a board member may be paid for any meeting when absent if the board by resolution duly adopted and included in its minutes finds that at the time of the meeting: the board member attended an approved alternate attendance activity, sponsored or endorsed by the Kings County Office of Education, during the same month of the absence.

**NOW, THEREFORE BE IT RESOLVED** that the Trustees of the Kings County Board of Education determines as follows:

1. Board Member **Alicia Ramirez** was absent from the Kings County Board of Education's Regular board meeting held **November 9, 2022** due to:

- ☐ Performing services outside the meeting for the county office
- ☐ Illness
- ☐ Jury Duty
- ☐ Hardship deemed acceptable by the Board
- ☒ Attended an approved alternate attendance activity, sponsored or endorsed by the Kings County Office of Education.

Approved alternate attendance activity: **Shelly Baird Halloween Trunk or Treat Parade**

Date of approved alternate attendance activity: **Monday, October 31, 2022**

2. Said Board Members shall be paid for the meeting.

**PASSED AND ADOPTED THIS 14<sup>th</sup> day of December at a Regular board meeting, by the following vote:**

AYES:

NOES:

ABSTAIN:

ABSENT:

\_\_\_\_\_  
President

\_\_\_\_\_  
Vice President

## BOARD DISCUSSION ITEM

TOPIC	DISPOSAL OF FIXED ASSETS
DATE	December 14, 2022
ISSUE	In accordance with Education Code 1279, the Superintendent has certified that the items listed for disposal are worth less than \$25,000 and the report is submitted for your review.
BACKGROUND	<p>BP 3270 requires the County Superintendent or designee to certify the value of the property with value less than \$25,000 being disposed in a quarterly report and submitted to the County Board of Education for its review.</p> <p>The Superintendent will use the procedures under Administrative Rule 3270 for disposal of the property.</p>
RESOURCE	Ivo Denham Fixed Asset Disposal List
RECOMMENDATION	Discussion item and no action necessary.

**KINGS COUNTY OFFICE OF EDUCATION  
FIXED ASSET DISPOSAL LIST**

ASSET #	DESCRIPTION	ASSET #	DESCRIPTION
73006082	HOT POINT REFRIGERATOR	73001025	2-SIDED WOODEN BOOKSHELF
73012842	DELL DESKTOP	73001030	STEEL TEACHER DESK
73013239	OPTIPLEX 9020	73001031	TEACHER DESK
73013453	LATTITUDE E5570	73001005	INVALEX LIFT
73013427	LATITUDE E5570	73001013	DESK W/BODY BRACE
73014281	DELL E7450	73001015	TABLE, FULL TILT, W/RESTRAINTS
73014276	DELL E7450	73000883	PORTABLE PA SYSTEM
73013253	DELL LATITUDE	73000890	METAL DESK
73013254	DELL LATITUDE	73000891	METAL DESK
73014277	DELL LATITUDE	73000972	WOODENT TEACHER DESK
73012899	PRECISION TOWER 5810	73000767	PLATFORM WALKING RAIL
73013452	LATITUDE E5570	73000775	SELECTRIC TYPEWRITER
73013445	LATITUDE E7440	73000793	EXAMINATION TABLES
73013441	LATITUDE E5570	73000794	EXAMINATION TABLES
73010523	LAMINATOR 27" EASY LAM II	73000880	SELECTRIC TYPEWRITER
73011036	EPSON PROJECTOR	73000758	VESTIBULATOR II
73011427	PROMETHIAN ACTIVOSOUND 100	73000764	SITTING SCALE W/CHAIR
73011316	FUJITSU SCANNER	73000765	PULLY WEIGHTS PORTER
73011432	APPLIE IPAD 2	73000766	TILTED WALKING RAIL
73006790	DIGITAL CAMERA	73000711	ELECTRIC STOVE W/OVEN
73006791	DIGITAL CAMERA	73000713	DESK FOR DISABLED
73006792	DIGITAL CAMERA	73000726	WOODEN DESK
73006793	DIGITAL CAMERA	73000758	VESTIBULATOR II
73007107	COMPUTER TABLE	73013014	BUNN COFFEE BREWER
73007108	COMPUTER TABLE	73008890	DISHWASHER
73005008	FORM TREADMILL	73009599	OASIS VWERSACOOOLER II
73005745	SONY DIGITAL CAMERA	73008031	TEACHER'S AIDE DESK
73006119	CLASSROOM PARTITION		
73003459	TILT TABLE		
73003461	FRAME FOR SWING CHAIR		
73003446	TUMBLE FORMS		
73003447	WALKER		
73003448	WALKER		
73003450	BODY BOARD		
73003423	WHEEL CHAIR		
73003440	TEACHER DESK		
73003445	TUMBLE FORMS		
73003064	EXERCISE TABLE W/WEIGHTS		
73003075	WOODEN STAIRS W/STEEL RAILS		
73003083	FEEDER CHAIR		
73003350	INFANT SEAT		
73001209	LG CHROME STAND W/HANGING CHR		
73001211	ELECTRIC STOVE - WHIRLPOOL		
73001243	WOODEN TEACHER DISK		
73001205	WOODEN TEACHER DISK		
73001074	16MM PROJECTOR		
73001081	16MM PROJECTOR		
73001105	16MM PROJECTOR		
73001128	METAL DESK		
73001130	METAL DESK		
73001059	PORTABLE CHAIR - INVACARE		
73001060	FULL BODY SUPPORT CHAIR		
73001061	FULL BODY CHAIR		

## BOARD INFORMATION ITEM

This should be a one sheet brief outline of the matter to be acted upon. If more detailed information is required, it should be attached. The cover sheet should include:

TOPIC: INFECTIOUS DISEASES BP 5141.22 and  
ADMINISTRATIVE REGULATION 5141.22 – FIRST READ

DATE OF MEETING: December 14, 2022

ISSUE: This is a first read of the revised Board Policy and  
Administrative Regulation 5141.22 – Infectious Diseases

BACKGROUND: There have been changes in education code which need to  
be reflected in our Board Policy and Administrative  
Regulation, Infectious Diseases. Changes have been  
tracked to show strikeouts and added text. This draft is  
presented here for your first reading.

RESOURCE: Rebecca Jensen,  
Assistant Superintendent, Special Education  
559-589-7097



# Kings County Board of Education

## Board Policy

BP 5141.22

### Students

#### INFECTIOUS DISEASES

The Kings County Board of Education and the Kings County Superintendent of Schools recognize their dual responsibility to protect the health and welfare of students and staff as well as to protect individual legal rights to a free and appropriate education. **desire to protect students from risks posed by exposure to infectious diseases while providing a high-quality education for all students. The Superintendent or designee shall collaborate with local and state health officials to develop and regularly update a comprehensive plan for disease prevention that promotes preventative measures, mitigation, education, communication, and training of students and staff. All measures to limit the spread of infectious diseases shall be nondiscriminatory and ensure that equity is promoted.**

#### Infectious Disease Prevention

~~The Superintendent or designee shall collaborate with parents/guardians and local health agencies and organizations to develop a comprehensive approach to disease prevention that promotes preventative measures and education of students and staff.~~

The Superintendent or designee shall regularly review resources available from health experts to ensure that county programs **and operations** are based on the most up-to-date information.

The Superintendent or designee shall ensure that the county's comprehensive health education program provides **age-appropriate** information about the **nature and symptoms of communicable diseases**, ~~prevention of infectious diseases, including the nature of blood borne pathogens and their transmission, as well as information~~ **and how** to help prevent the spread of contagious diseases. ~~, such as a pandemic influenza. He/she shall also ensure that each county-run school has sufficient infection prevention supplies that are easily accessible to staff. As well, district schools supported by county nurses will be notified of the need to purchase sufficient infection prevention supplies.~~

**If the local health officer notifies the district of an outbreak of a communicable disease, or the imminent and proximate threat of a communicable disease outbreak or epidemic that threatens the public's health, the district shall take any action that the health officer deems necessary to control the spread of the disease. The district shall comply with all applicable state and federal privacy laws in regard to any such information received from the local health officer. (Health and Safety Code 120175.5)**

#### Universal Precautions

Students and staff shall observe universal precautions in order to prevent exposure to bloodborne pathogens and to prevent the spread of infectious diseases.

The Superintendent or designee shall inform students of the precautions to be used in

cases of exposure to blood or other body fluids through injury, accident, or classroom instruction.

### Students with Infectious Diseases

The Superintendent or designee shall exclude students **from on-campus instruction** only in accordance with law, Board policy, and administrative regulation. Because bloodborne pathogens such as hepatitis B virus, hepatitis C virus, and human immunodeficiency virus (HIV) are not casually transmitted, the presence of infectious conditions of this type is not, by itself, sufficient reason to exclude students from attending school.  
BP 5141.22

Parents/guardians are encouraged to inform the Superintendent or designee if their child has an infectious disease so that school staff may work cooperatively with the student's parents/guardians to minimize the child's exposure to other diseases in the school setting. **If necessary, the Superintendent or designee shall inform health officials of any potential outbreak.** The Superintendent or designee shall ensure that student confidentiality **and privacy** rights are strictly observed in accordance with law.

### Legal References:

<b>Federal</b>	<b>Description</b>
20 USC 1232g	Family Educational Rights and Privacy Act (FERPA) of 1974
20 USC 1400-1482	Individuals with Disabilities Education Act
29 USC 794	Rehabilitation Act of 1973, Section 504
45 CFR 164.500-164.534	Health Insurance Portability and Accountability Act (HIPAA)

<b>Management Resources</b>	<b>Description</b>
Court Decision	Thomas v. Atascadero Unified School District, (1987) 662 F.Supp. 376
Website	<a href="#"><u>U.S. Government Pandemic Flu Information</u></a>
Website	<a href="#"><u>CSBA</u></a>
Website	<a href="#"><u>Centers for Disease Control and Prevention</u></a>
Website	<a href="#"><u>California Department of Public Health</u></a>
Website	<a href="#"><u>California Department of Education</u></a>

<b>State</b>	<b>Description</b>
17 CCR 2500-2511	<a href="#"><u>Communicable disease reporting requirements</u></a>
8 CCR 5193	California bloodborne pathogens standard
CA Constitution Article 1, Section 1	<a href="#"><u>Right to Privacy</u></a>
Civ. Code 1798-1798.76	<a href="#"><u>Information Practices Act</u></a>
Civ. Code 56-56.37	<a href="#"><u>Confidentiality of medical information</u></a>

Ed. Code 48210-48216	Persons excluded
Ed. Code 49073-49079	Privacy of pupil records
Ed. Code 49403	Cooperation in control of communicable disease and immunization of pupils
Ed. Code 49405	Smallpox control
Ed. Code 49406	Examination for tuberculosis (employees)
Ed. Code 49408	Information for use in emergencies
Ed. Code 49602	Confidentiality of student information
Ed. Code 51202	Instruction in personal and public health and safety
H&S Code 120230	Exclusion for communicable disease
H&S Code 120325-120380	Immunization against communicable diseases
H&S Code 120875-120895	AIDS information
H&S Code 120975-121022	Mandated blood testing and confidentiality to protect public health
H&S Code 121475-121520	Tuberculosis tests for pupils

Adopted by Board: June 4, 1986 Reviewed by

Board: December 6, 1989 Reviewed by Board:

May 4, 1994 Revised by Board: May 7, 1997

Revised by Board: July 7, 1999 Revised by

Board: December 7, 2006 Reviewed by Board:

December 6, 2017

# Kings County Board of Education

## Administrative Regulation

AR 5141.22

Students

### INFECTIOUS DISEASES

The Superintendent or designee ~~shall immediately report to the local health officer the presence or suspected presence of any communicable disease.~~ **work with state and local health officials to develop and regularly update a plan to prevent and mitigate the spread of infectious diseases. Components of the plan may include, but are not necessarily limited to:**

1. A communication strategy for informing students, parents/guardians, staff, and the community about the disease(s), including symptoms, complications, transmission, and current recommendations from state and local departments of public health
2. Protocols for assessing when campus closures are necessary and when campus(es) may reopen
3. Alternative means of instruction, schedules, and attendance, including the provision of instruction to students with disabilities, English learners, and foster or homeless youth, in the event of campus closures or partial closures
4. Guidelines regarding preventative measures such as social distancing, personal protective equipment, temperature checks, and/or any other health screening allowed by law
5. Protocols regarding the acquisition and provision of personal protective equipment and other supplies
6. Procedures for the cancellation or alteration of extracurricular activities and field trips
7. Protocols for transportation of students using county vehicles
8. Information on effective hygiene practices
9. Provisions for continuing free and reduced-price meal services
10. Processes for protecting students who are at higher risk from the disease
11. Programs that enhance a positive school climate and foster the emotional well-being of all students
12. Guidelines for cleaning and sanitization of district facilities and equipment
13. Protocols for visitors and outside groups that utilize district facilities
14. Staff training

The Superintendent or designee shall immediately report to the local health officer the presence or suspected presence of any communicable disease. (17 CCR 2508)

Universal Precautions in the Classroom

Before students work with blood, blood products, or other body fluids, the teacher shall explain the potentially hazardous nature of blood and body fluids in the transmission of various agents from one person to another and the specific procedures and safety precautions to be used in the lesson.

The following precautions shall be used when students are working with blood or other body fluids:

1. Before and after exposure to blood or other body fluids, students shall wash their hands with soap and water and cover any existing cut, wound, or open sore with a sterile dressing.
2. Students shall wear gloves or other personal protective equipment as appropriate.
3. Blood typing or similar experiments may be conducted by teacher demonstrations. When being performed individually, students shall work with their own blood or use prepackaged ABO/Rh blood cell kits that have vials of blood previously tested for transmissible agents.
  - a. **For finger punctures,** ~~S~~students shall use individual sterile lancets for finger punctures and shall not reuse them.
  - b. Before the finger is punctured, it shall be wiped with a piece of cotton that has been immersed in alcohol.
  - c. If bleeding persists after the finger is punctured, the student shall apply a sterile bandage using moderate pressure.
4. Lancets and any other materials contaminated with blood or body fluids shall be discarded into a ~~sharps box~~**solution consisting of one part bleach to 10 parts water (1:10), made fresh daily.**
5. At the end of the class, surfaces shall be wiped with alcohol or a solution of one part bleach to 10 parts water.

~~In determining whether or not to exclude a student from the school site, administrators will follow these guidelines:~~

- ~~1. Consider each case individually.~~
- ~~2. Consider various educational alternatives for the assignment of students.~~
- ~~3. Protect the confidentiality of information and records.~~
- ~~4. Consult legal, medical and insurance authority and receive written assurances/concurrences as to their opinions that inclusion of a student with an infectious or contagious disease would not increase the risk to other students and staff.~~
- ~~5. Consider the welfare of the student with such a disease.~~
- ~~6. Inform parents or guardians of the decision to exclude a student and provide opportunities for a formal response.~~
- ~~7. Implement programs to inform students, staff, parents and the community as to the facts about infectious and contagious diseases where appropriate.~~

## ~~8. Review each individual decision periodically.~~

### Legal References:

<b>Federal</b>	<b>Description</b>
20 USC 1232g	Family Educational Rights and Privacy Act (FERPA) of 1974
20 USC 1400-1482	Individuals with Disabilities Education Act
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H&S Code 120975-121022	Mandated blood testing and confidentiality to protect public health
H&S Code 121475-121520	Tuberculosis tests for pupils

Adopted by Board: December 7, 2006

Revised by Board: December 6, 2017

## BOARD INFORMATION ITEM

This should be a one sheet brief outline of the matter to be acted upon. If more detailed information is required, it should be attached. The cover sheet should include:

TOPIC:	HEAD LICE BP 5141.33 – FIRST READ
DATE OF MEETING:	December 14, 2022
ISSUE:	This is a first read of the revised Board Policy 5141.33 – Head Lice
BACKGROUND:	There have been changes in education code which need to be reflected in our Board Policy, Head Lice. Changes have been tracked to show strikeouts and added text. This draft is presented here for your first reading.
RESOURCE:	Rebecca Jensen, Assistant Superintendent, Special Education 559-589-7097



# Kings County Board of Education

## Board Policy

BP 5141.33

### Students

#### HEAD LICE AND NIT-FREE REQUIREMENT

The Governing Board ~~believes~~ **recognizes** that ~~the district's~~ head lice **infestations among students require treatment but do not pose a risk of transmitting disease. The Superintendent or designee shall encourage early detection and treatment in a manner that** ~~management program should emphasize the correct diagnosis and treatment of head lice in order to minimize~~ **s** ~~disruption of the education process~~ **program** and ~~to reduce~~ **s** ~~the number of student absences. resulting from infestation. In consultation with the school nurse, the Superintendent or designee may establish a routine screening program to help prevent the spread of head lice.~~

**The Superintendent or designee may distribute information to parents/guardians of preschool and elementary students regarding routine screening, symptoms, accurate diagnosis, and proper treatment of head lice infestations. The Superintendent or designee also may provide related information to school staff.**

~~School employees shall report all suspected cases of head lice to the school nurse or designee as soon as possible. The nurse or designee shall examine the student and other students who are siblings of the affected student or members of the same household.~~

~~It is the policy of the Kings County Board of Education and the Kings County Superintendent of Schools that in order to effectively control the outbreak of lice in school age children, students in classes operated by the Kings County Board of Education or Kings County Superintendent of Schools are to be excluded from school until their hair is "nit" free. The student who is excluded from school because of lice infestation may return to school after treatment with an effective pediculicide and removal of all visible nits.~~ **If a student is found with active, adult head lice, he/she shall be allowed to stay in school until the end of the school day. The parent/guardian of any such student shall be given information about the treatment of head lice and encouraged to begin treatment of the student immediately and to check all members of the family. The parent/guardian also shall be informed that the student shall be checked upon return to school the next day and allowed to remain in school if no active head lice are detected.**

Upon the student's return to school, the school nurse or designee shall check the student for active head lice. If it is determined that the student remains infected with head lice, the school nurse or designee shall contact the student's parent/guardian to discuss treatment. As needed, he/she may provide additional resources and/or referral to the local health department, health care providers, or other agencies.

If a student is found consistently infested with head lice, he/she may be referred to a multidisciplinary team, which may consist of the school nurse, representatives from the local health department and social services, and other appropriate individuals, to determine the best approach for identifying and resolving problems contributing to the student's head lice infestations.

~~The Superintendent or designee shall send home the notification required by law for excluded students. (Education Code 48213)~~

~~The principal and school nurse shall work with the parents/guardians of any student who has been deemed to be a chronic head lice case in order to help minimize the student's absences from school.~~

When it is determined that one two or more students in any class or school are infested with have been identified as having a head lice, the principal or designee may, at their discretion, notify infestation, all students in the class shall be examined. In consultation with the school nurse, the principal may also send information about head lice home to all parents/guardians of the students in that class or school and provide them with information about the detection and treatment of head lice.

Staff shall maintain the privacy of students identified as having head lice. and excluded from attendance.

#### Legal References:

##### EDUCATION CODE

Ed. Code 48320-48325

School attendance review boards

Ed. Code 49451

Physical examinations: parent's refusal to consent

Adopted by Board: May 7, 1986 Revised by Board: November 1, 1989 Reviewed by Board: May 4, 1994 Revised by Board: May 7, 1997 Revised by Board: December 6, 2006

## BOARD INFORMATION ITEM

This should be a one sheet brief outline of the matter to be acted upon. If more detailed information is required, it should be attached. The cover sheet should include:

TOPIC:	SEXUAL HEALTH AND HIV/AIDS PREVENTION INSTRUCTION BP 6142.1 and AR 6142.1 – FIRST READ
DATE OF MEETING:	December 14, 2022
ISSUE:	This is a first read of the revised Board Policy and Administrative Regulation 6142.1 – Sexual Health and HIV/AIDS Prevention Instruction
BACKGROUND:	There have been changes in education code which need to be reflected in our Board Policy and Administrative Regulation, Sexual Health and HIV/AIDS Prevention Instruction. Because of the significant changes in the recommended text, you have been provided with a draft of the new BP and AR along with the previous policies. These drafts are presented here for your first reading.
RESOURCE:	Rebecca Jensen, Assistant Superintendent, Special Education 559-589-7097

# **Kings County Office of Education**

## **DRAFT**

### **Board Policy**

#### **Sexual Health And HIV/AIDS Prevention Instruction**

BP 6142.1

#### **Instruction**

The Governing Board desires to provide a well-planned, integrated sequence of medically accurate and inclusive instruction on comprehensive sexual health and human immunodeficiency virus (HIV) prevention. The district's educational program shall address the goals of the California Healthy Youth Act pursuant to Education Code 51930-51939, including providing students with the knowledge and skills necessary to protect them from risks presented by sexually transmitted infections, unintended pregnancy, sexual harassment, sexual assault, sexual abuse, and human trafficking and to have healthy, positive, and safe relationships and behaviors. The district's educational program shall also promote students' understanding of sexuality as a normal part of human development and their development of healthy attitudes and behaviors concerning adolescent growth and development, body image, gender, gender identity, gender expression, sexual orientation, relationships, marriage, and family.

(cf. 5030 - Student Wellness)

(cf. 5141.22 - Infectious Diseases)

(cf. 5141.25 - Availability of Condoms)

(cf. 5146 - Married/Pregnant/Parenting Students)

(cf. 6142.8 - Comprehensive Health Education)

The district shall respect the rights of parents/guardians to supervise their children's education on these subjects and to impart values regarding human sexuality to their children.

Comprehensive sexual health education and HIV prevention education shall be offered to all students in grades 7-12 at least once in junior high or middle school and at least once in high school. (Education Code 51934)

(cf. 6143 - Courses of Study)

The district's comprehensive sexual health education program shall include information on the affirmative consent standard. Affirmative consent is defined as affirmative, conscious, and voluntary agreement to engage in sexual activity. Teachers delivering such instruction shall consult information related to sexual harassment and violence in the state health curriculum framework. (Education Code 51225.36, 67386)

The Superintendent or designee shall identify appropriate methods for informing the school community about subjects related to the district's comprehensive sexual health and HIV

prevention education. The Superintendent or designee shall use such identified methods to inform parents/guardians of students in grades 6-12 about human trafficking prevention resources, as required pursuant to Education Code 49381.

#### Parent/Guardian Consent

At the beginning of each school year or at the time of a student's enrollment, parents/guardians shall be notified, in the manner specified in the accompanying administrative regulation, that they may request in writing that their child be excused from participating in comprehensive sexual health and HIV prevention education. Students so excused by their parents/guardians shall be given an alternative educational activity. (Education Code 51240, 51938, 51939)

(cf. 5022 - Student and Family Privacy Rights)

A student shall not be subject to disciplinary action, academic penalty, or other sanction if the student's parent/guardian declines to permit the student to receive the instruction. (Education Code 51939)

#### Legal Reference:

##### EDUCATION CODE

220 Prohibition of discrimination

33544 Inclusion of sexual harassment and violence in health curriculum framework

48980 Notice at beginning of term

49381 Human trafficking prevention resources

51202 Instruction in personal and public health and safety

51210.8 Health education curriculum

51225.36 Instruction in sexual harassment and violence; districts that require health education for graduation

51240 Excuse from instruction due to religious beliefs

51513 Test, questionnaire, survey, or examination containing questions about beliefs or practices

51930-51939 California Healthy Youth Act

51950 Abuse, sexual abuse, and human trafficking prevention education

67386 Student safety; affirmative consent standard

##### HEALTH AND SAFETY CODE

1255.7 Parents surrendering physical custody of a baby

##### PENAL CODE

243.4 Sexual battery

261.5 Unlawful sexual intercourse

271.5 Parents voluntarily surrendering custody of a baby

##### UNITED STATES CODE, TITLE 20

1232h Protection of student rights

7906 Sex education requirements and prohibited use of funds

Management Resources:

CSBA PUBLICATIONS

Promoting Healthy Relationships for Adolescents: Board Policy Considerations, Governance Brief, August 2014

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Health Education Content Standards for California Public Schools, Kindergarten Through Grade 12, 2008

Health Framework for California Public Schools: Kindergarten through Grade 12, 2003

HUMAN RIGHTS CAMPAIGN FOUNDATION PUBLICATIONS

California LGBTQ Youth Report, January 2019

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education, Sex Education and HIV/AIDS/STD Instruction:  
<http://www.cde.ca.gov/ls/he/se>

California Department of Public Health: <http://www.cdph.ca.gov>

California Healthy Kids Resource Center: <http://www.californiahealthykids.org>

California Partnership to End Domestic Violence: <http://www.cpedv.org>

California Safe Schools Coalition: <http://www.casafeschools.org>

Centers for Disease Control and Prevention: <http://www.cdc.gov>

Human Rights Campaign: <http://www.hrc.org/hrc-story/hrc-foundation>

U.S. Food and Drug Administration: <http://www.fda.gov>

08/2022

# Kings County Office of Education

## DRAFT

### **Administrative Regulation**

#### **Sexual Health And HIV/AIDS Prevention Instruction**

AR 6142.1  
**Instruction**

#### Definitions

Comprehensive sexual health education means education regarding human development and sexuality, including education on pregnancy, contraception, and sexually transmitted infections. (Education Code 51931)

HIV prevention education means instruction on the nature of human immunodeficiency virus (HIV) and acquired immune deficiency syndrome (AIDS), methods of transmission, strategies to reduce the risk of HIV infection, and social and public health issues related to HIV and AIDS. (Education Code 51931)

(cf. 6142.8 - Comprehensive Health Education)  
(cf. 6143 - Courses of Study)

Age appropriate refers to topics, messages, and teaching methods suitable to particular ages or age groups of children and adolescents, based on developing cognitive, emotional, and behavioral capacity typical for the age or age group. (Education Code 51931)

Medically accurate means verified or supported by research conducted in compliance with scientific methods and published in peer-reviewed journals, where appropriate, and recognized as accurate and objective by professional organizations and agencies with expertise in the relevant field, such as the federal Centers for Disease Control and Prevention, the American Public Health Association, the American Academy of Pediatrics, and the American College of Obstetricians and Gynecologists. (Education Code 51931)

#### General Criteria for Instruction and Materials

The Superintendent or designee shall ensure that the district's comprehensive sexual health and HIV prevention instruction and materials: (Education Code 51933)

1. Are age appropriate
2. Are medically accurate and objective
3. Are aligned with and support the following purposes as specified in Education Code 51930:

- a. To provide students with the knowledge and skills necessary to protect their sexual and reproductive health from HIV and other sexually transmitted infections and from unintended pregnancy
- b. To provide students with the knowledge and skills they need to develop healthy attitudes concerning adolescent growth and development, body image, gender, sexual orientation, relationships, marriage, and family
- c. To promote understanding of sexuality as a normal part of human development
- d. To ensure students receive integrated, comprehensive, accurate, and unbiased sexual health and HIV prevention instruction and provide educators with clear tools and guidance to accomplish that end
- e. To provide students with the knowledge and skills necessary to have healthy, positive, and safe relationships and behaviors

4. Are appropriate for use with English learners, students with disabilities, and students of all races, genders, sexual orientations, and ethnic and cultural backgrounds

(cf. 6174 - Education for English Learners)

5. Are available on an equal basis to a student who is an English learner, consistent with the existing curriculum and alternative options for an English learner as otherwise provided in the Education Code

6. Are accessible to students with disabilities, including, but not limited to, the provision of a modified curriculum, materials, and instruction in alternative formats and auxiliary aids

(cf. 6159 - Individualized Education Program)

7. Do not reflect or promote bias against any person in protected categories of discrimination pursuant to Education Code 220

(cf. 0410 - Nondiscrimination in District Programs and Activities)

(cf. 1312.3 - Uniform Complaint Procedures)

8. Affirmatively recognize that people have different sexual orientations and, when discussing or providing examples of relationships and couples, shall be inclusive of same-sex relationships

9. Teach students about gender, gender expression, and gender identity, and explore the harm of negative gender stereotypes

10. Encourage students to communicate with their parents/guardians and other trusted adults



about human sexuality and provide the knowledge and skills necessary to do so

11. Teach the value of and prepare students to have and maintain committed relationships such as marriage

12. Provide students with knowledge and skills they need to form healthy relationships that are based on mutual respect and affection and are free from violence, coercion, harassment, and intimidation

(cf. 5145.3 - Nondiscrimination/Harassment)

13. Provide students with knowledge and skills for making and implementing healthy decisions about sexuality, including communication and refusal skills to assist students in overcoming peer pressure and using effective decision-making skills to avoid high-risk activities

14. Do not teach or promote religious doctrine

#### Components of Sexual Health and HIV Prevention Education

The district's comprehensive sexual health education and HIV prevention education for students in grades 7-12, in addition to complying with the criteria listed above in the section "General Criteria for Instruction and Materials," shall include all of the following: (Education Code 51934)

1. Information on the nature of HIV and other sexually transmitted infections and their effects on the human body

2. Information on the manner in which HIV and other sexually transmitted infections are and are not transmitted, including information on the relative risk of infection according to specific behaviors, including sexual behaviors and injection drug use

3. Information that abstinence from sexual activity and injection drug use is the only certain way to prevent HIV and other sexually transmitted infections, and that abstinence from sexual intercourse is the only certain way to prevent unintended pregnancy

The instruction shall provide information about the value of delaying sexual activity while also providing medically accurate information on other methods of preventing HIV and other sexually transmitted infections and pregnancy.

(cf. 5141.25 - Availability of Condoms)

(cf. 5146 - Married/Pregnant/Parenting Students)

4. Information about the effectiveness and safety of all federal Food and Drug Administration (FDA) approved methods that prevent or reduce the risk of contracting HIV and other sexually transmitted infections, including use of antiretroviral medication, consistent with the Centers for Disease Control and Prevention

5. Information about the effectiveness and safety of reducing the risk of HIV transmission as a result of injection drug use by decreasing needle use and needle sharing
6. Information about the treatment of HIV and other sexually transmitted infections, including how antiretroviral therapy can dramatically prolong the lives of many people living with HIV and reduce the likelihood of transmitting HIV to others
7. Discussion about social views on HIV and AIDS, including addressing unfounded stereotypes and myths regarding HIV and AIDS and people living with HIV

This instruction shall emphasize that successfully treated HIV-positive individuals have a normal life expectancy, all people are at some risk of contracting HIV, and testing is the only way to know if one is HIV-positive.

8. Information about local resources, how to access local resources, and students' legal rights to access local resources for sexual and reproductive health care such as testing and medical care for HIV and other sexually transmitted infections and pregnancy prevention and care, as well as local resources for assistance with sexual assault and intimate partner violence
9. Information about the effectiveness and safety of FDA-approved contraceptive methods in preventing pregnancy, including, but not limited to, emergency contraception. Instruction on pregnancy shall include an objective discussion of all legally available pregnancy outcomes, including, but not limited to:
  - a. Parenting, adoption, and abortion
  - b. Information on the law on surrendering physical custody of a minor child 72 hours of age or younger, pursuant to Health and Safety Code 1255.7 and Penal Code 271.5
  - c. The importance of prenatal care
10. Information about sexual harassment, sexual assault, sexual abuse, and human trafficking, including:
  - a. Information on the prevalence and nature of human trafficking, strategies to reduce the risk of human trafficking, techniques to set healthy boundaries, and how to safely seek assistance if there is a suspicion of trafficking
  - b. Information on how social media and mobile device applications are used for human trafficking
11. Information about adolescent relationship abuse and intimate partner violence, including the early warning signs of each

The district's comprehensive sexual health education and HIV prevention education shall include instruction regarding the potential risks and consequences of creating and sharing suggestive or sexually explicit materials through cell phones, social networking web sites, computer networks, or other digital media. (Education Code 51934)

#### Professional Development

The district's comprehensive sexual health education and HIV prevention education shall be provided by instructors trained in the appropriate courses who are knowledgeable of the most recent medically accurate research on human sexuality, healthy relationships, pregnancy, and HIV and other sexually transmitted infections. (Education Code 51931, 51934)

The Superintendent or designee shall cooperatively plan and conduct in-service training for all district personnel who provide HIV prevention education, through regional planning, joint powers agreements, or contract services. (Education Code 51935)

(cf. 4131 - Staff Development)

In developing and providing in-service training, the Superintendent or designee shall cooperate and collaborate with the teachers who provide HIV prevention education and with the California Department of Education (CDE). (Education Code 51935)

The district shall periodically conduct in-service training to enable district personnel to learn new developments in the scientific understanding of HIV. In-service training shall be voluntary for personnel who have demonstrated expertise or received in-service training from the CDE or Centers for Disease Control and Prevention. (Education Code 51935)

The Superintendent or designee may expand HIV in-service training to cover the topic of comprehensive sexual health education in order for district personnel teaching comprehensive sexual health education to learn new developments in the scientific understanding of sexual health. (Education Code 51935)

The Superintendent or designee shall periodically provide continuing education that enables district personnel to learn about new developments in the understanding of abuse, including sexual abuse, and human trafficking and current prevention efforts and methods. Such education may include early identification of abuse, including sexual abuse, and human trafficking of students and minors. (Education Code 51950)

#### Use of Consultants or Guest Speakers

The Superintendent or designee may contract with outside consultants or guest speakers, including those who have developed multilingual curricula or curricula accessible to persons with disabilities, to deliver comprehensive sexual health and HIV prevention education or to provide training for district personnel. All outside consultants and guest speakers shall have

expertise in comprehensive sexual health education and HIV prevention education and knowledge of the most recent medically accurate research on the relevant topic(s) covered in the instruction. The Superintendent or designee shall ensure that any instruction provided by an outside speaker or consultant complies with Board policy, administrative regulation, and Education Code 51930-51939. (Education Code 51933, 51934, 51936)

(cf. 6145.8 - Assemblies and Special Events)

#### Parent/Guardian Notification

At the beginning of each school year or at the time of a student's enrollment, the Superintendent or designee shall notify parents/guardians about instruction in comprehensive sexual health education and HIV prevention education, as well as research on student health behaviors and risks, planned for the coming year. The notice shall advise parents/guardians: (Education Code 48980, 51938)

1. That written and audiovisual educational materials to be used in comprehensive sexual health and HIV prevention education are available for inspection
2. That parents/guardians have a right to excuse their child from comprehensive sexual health or HIV prevention education, or research on student health behaviors and risks, provided they submit their request in writing to the district
3. That parents/guardians have a right to request a copy of Education Code 51930-51939
4. Whether the comprehensive sexual health or HIV prevention education will be taught by district personnel or outside consultants and, if the district chooses to use outside consultants or guest speakers for this purpose, the following information:
  - a. The date of the instruction
  - b. The name of the organization or affiliation of each guest speaker
  - c. Information stating the right of the parent/guardian to request a copy of Education Code 51933, 51934, and 51938

If the arrangements for instruction by outside consultants or guest speakers are made after the beginning of the school year, the Superintendent or designee shall notify parents/guardians by mail or another commonly used method of notification no fewer than 14 days before the instruction is given.

(cf. 5145.6 - Parental Notifications)

#### Nonapplicability to Certain Instruction or Materials

The requirements of Education Code 51930-51939 pertaining to instructional content, teacher

training, and parental notification and consent shall not apply to the following: (Education Code 51932)

1. A description or illustration of human reproductive organs that may appear in a textbook, adopted pursuant to law, if the textbook does not include other elements of comprehensive sexual health education or HIV prevention education as defined in Education Code 51931

(cf. 6142.93 - Science Instruction)

2. Instruction, materials, presentations, or programming that discusses gender, gender identity, gender expression, sexual orientation, discrimination, harassment, bullying, intimidation, relationships, or family and does not discuss human reproductive organs and their functions

08/2022

## INFORMATION ITEM

DATE: December 14, 2022

TOPIC: Board Policy/ Administrative Regulation 6146.1:  
High School Graduation Requirements

ISSUE: This board policy was last revised in 2006.  
Revisions presented for consideration today  
were made based on CSBA guidelines.

BACKGROUND: The Board shall ensure that  
King County Office of Education policies align with  
the county's vision and goals, promote student  
achievement, provide for consistent and fair  
treatment of students and staff,  
and proactively address equity and the provision of  
equal access to opportunities for all students.

RESOURCE: Joy Santos, Assistant Superintendent,  
Educational Services  
[joy.santos@kingscoe.org](mailto:joy.santos@kingscoe.org)  
559-589-7068

RECOMMENDATION: Administration recommends revision of policy and  
placement of policy for approval on the January  
agenda.

# Kings County Board of Education Board Policy

BP 6146.1

Instruction

## HIGH SCHOOL GRADUATION REQUIREMENTS

The ~~governing board~~ Kings County Office of Education desires to prepare ~~each~~ all students to **successfully complete the high school course of study and** obtain a diploma ~~of high school graduation in order to provide students with~~ that represents **their educational achievement and increases their** opportunities for postsecondary education and ~~or~~ employment.

The county office of education (COE) students shall complete graduation course requirements as specified in Education Code 51225.3 and those adopted by the Board, except for students who are exempted as provided in “Exemptions from County Office - Adopted Graduation Requirements,” below. Students who are exempted from county office - adopted graduation requirements shall be eligible to participate in any graduation ceremony and school activity related to graduation in which other students are eligible to participate.

### Course Requirements

To obtain a **high school** diploma ~~of graduation from high school~~, students shall complete ~~at least~~ the following courses in grades 9-12, with each course being one year unless otherwise specified:

1. Three courses in English (**Education Code 51225.3**)
2. Two courses in mathematics (**Education Code 51225.3**)

**Students shall complete at least one mathematics course that meets the state academic content standards for Algebra I or Mathematics I. Students may complete such coursework prior to grade 9 provided that they also complete two mathematics courses in grades 9-12. (Education Code 51224.5)**

~~Education Code 51224.5 provides that, as part of the mathematics requirement, students must complete coursework at least equivalent to state content standards for Algebra I. This requirement applies to all students, including students in alternative or continuing education, or special education.~~

~~Beginning in the 2003-04 school year, at least one mathematics course, or a combination of the two mathematics courses required for completion in grades~~

~~9-12, shall meet or exceed state academic content standards for Algebra I.~~

~~Completion, prior to grade 9, or of algebra coursework that meets or exceeds state academic content standards shall **satisfy the algebra coursework requirement but shall** not exempt a student from the requirement to complete two mathematics courses in grades 9-12.~~

3. Two courses in science, including biological and physical sciences (**Education Code 51225.3**)
4. Three courses in social studies, including United States (**U.S.**) history and geography; world history, culture, and geography; a one-semester course in American government and civics; and a one-semester course in economics (**Education Code 51225.3**)
5. One course in visual or performing arts, ~~foreign~~ **world** language, or **career technical education (CTE)**. **For purposes of this requirement, a course in American Sign Language shall be deemed a course in world language. (Education Code 51225.3)**

**To be counted towards meeting grade requirements, a CTE course shall be aligned to the CTE model curriculum standards and framework adopted by the State Board of Education. (Education Code 51225.3)**

6. Two courses in physical education, unless the student has been exempted pursuant to **other section of the Education Code** ~~51241~~ (**Education Code 51225.3**)
7. **Beginning with the 2029-30 school year, a one-semester course in ethnic studies (Education Code 51225.3)**

Because the prescribed course of study may not accommodate the needs of some students, the Board shall provide alternative means for the completion of prescribed courses in accordance with law.

~~California Exit Exam for the Classes of 2006 and Later~~

~~Beginning in the 2005-06 school year, each student completing grade 12 shall have successfully passed the state exit examination in language arts and~~



~~mathematics as a condition of high school graduation.~~

~~Supplemental instruction shall be offered to any student in grades 7-12 who does not demonstrate "sufficient progress," as defined in Board policy, toward passing the exit examination.~~

~~Students who have not passed on or both parts of the exit exam by the end of grade 12 shall have the opportunity to receive intensive instruction and services for up to two consecutive academic years after completion of grade 12 or until they have passed both parts of the exam, whichever comes first.~~

~~Students who have passed all the County's course requirements by the end of their senior year but are unable to pass the high school exit examination shall receive a certificate of completion.~~

~~The Superintendent or designee shall regularly report to the Board regarding the number of students receiving a certificate of completion and the resources that have been offered to such students.~~

### **Exemptions From County Office - Adopted Graduation Requirements**

Prior to the beginning of grade 10, the individualized education program (IEP) team for each student with disabilities shall determine whether the student is eligible for exemption from all coursework and other requirements adopted by the Board in addition to the statewide course requirements for high school graduation, and if so, shall notify the student's parent/guardian of the exemption. A student with disabilities shall be eligible for the exemption, if the student's IEP provides for both of the following requirements: (Education Code 51225.31)

1. That the student take the alternate assessment aligned to alternate achievement standards in grade 11 as described in Education Code 60640
2. That the student complete state standards aligned coursework to meet the statewide coursework specified in Education Code 51225.3

In addition, a foster youth, homeless student, former juvenile court school student, child of a military family, or migrant student who transfers into the county office school or between county office schools any time after completing the second year of high school, or a newly arrived immigrant student who is in the third or fourth year of high school and is participating in a newcomer program, shall be exempted from any graduation requirements adopted by the board that are in addition to statewide course requirements. This exemption shall not apply if the superintendent or designee makes a finding that the student is reasonably able to complete the requirements in time to graduate by

the end of the fourth year of high school.

Within 30 days of the transfer into a school by a foster youth, homeless student, former juvenile court school student, child of a military family, migrant student, or a newly arrived immigrant student, or of the commencement of participation in a newcomer program, as applicable, the Superintendent or designee shall notify an eligible student, and others as required by law, of the availability of the exemption from local graduation requirements and whether the student qualifies for it. (Education Code 51225.1)

### **Retroactive Diplomas**

Any student who completed grade 12 in the 2003-04 through 2014-15 school year and met all applicable graduation requirements other than the passage of the high school exit examination shall be granted a high school diploma. (Education Code 51413)

In addition, ~~The Board~~ the COE may retroactively grant a high school diplomas to a former students who: (Education Code 48204.4, 51430, 51440) ~~has interned by order of the federal government during World War II or who is an honorably discharged veteran of World War II, the Korean War, or the Vietnam War, provided that he/she was enrolled in a district school immediately preceding the internment or military service and he/she did not receive a diploma because his/her education was interrupted due the internment or military service.~~

~~In addition, the Board may retroactively grant a diploma to a deceased former student who satisfied the above conditions. The diplomas shall be received by the deceased student's next of kin.~~

1. Departed California against their will while in grade 12 and did not receive a diploma because the departure interrupted their education, provided that they were in good academic standing at the time of the departure.

Persons may be considered to have departed California against their will if they were in custody of a government agency and were transferred to another state, were subject to a lawful order from a court or government agency that authorized their removal from California, were subject to a lawful order and were permitted to depart California before being removed from California pursuant to the lawful order, were removed or were permitted to depart voluntarily pursuant to the federal Immigration and Nationality Act, or departed due to other circumstances determined by the COE that are consistent with the purposes of Education Code 48204.4.

In determining whether to award a diploma under these circumstances,

**the Superintendent or designee shall consider any coursework that may have been completed outside of the U.S. or through online or virtual courses.**

- 2. Were interned by order of the federal government during World War II or are honorably discharged veterans of World War II, the Korean War, or the Vietnam War, provided that they were enrolled in a COE high school immediately preceding the internment of military service and did not receive a diploma because their education was interrupted due to the internment or military service in those wars.**

**Deceased former students who satisfy these conditions may be granted a retroactive diploma to be received by their next of kin.**

- 3. Are veterans who entered the military service of the U.S. while in grade 12 and who had satisfactorily completed the first half of the work required for grade 12 in a COE school.**
- 4. Were in their senior year of high school during the 2019-20 school year, were in good academic standing and on track to graduate at the end of the 2019-20 school year as of March 1, 2020, and were unable to complete the statewide graduation requirements as a result of the COVID-19 crisis.**

### **Honorary Diplomas**

**The Board may grant an honorary high school diploma to: (Education Code 51225.5)**

- 1. An international exchange student who has not completed the course of study ordinarily required for graduation and who is returning to the student's home country following the completion of one academic school year in the COE.**
- 2. A student who is terminally ill.**

**The honorary diploma shall be clearly distinguishable from the regular diploma of graduation awarded by the COE. (Education Code 51225.5)**

### **Legal Reference:**

**EDUCATION CODE**

**~~35186-Williams Uniform Complaint Procedures~~**

**~~37252-Supplemental instruction programs~~**

~~37154 Supplemental instruction based on failure to pass exit exam by end of grade 12~~

~~37254.1 Required student participation in supplemental instruction~~

**47612 Enrollment in charter school**

48200 Compulsory attendance

**48204.4 Parents/guardians departing California against their will**

48412 Certificate of proficiency

48430 Continuation education schools and classes

48645.5 Acceptance of coursework

~~48980~~

**48980 Required notification at beginning of term**

**49701 Interstate Compact on Educational Opportunity for Military Children**

51224 Skills and knowledge required for adult life

51224.5 Algebra instruction

**51225.1 Exemption from district graduation requirements**

**51225.2 Student in foster care defined; acceptance of coursework, credits, retaking of course**

51225.3 Requirements for graduation

**51225.36 Instruction in sexual harassment and violence; districts that require health education for graduation**

51225.5 Honorary diplomas; ~~foreign-exchange students~~

51228 Graduation requirements

51240-51246 Exemptions from requirements

51250-51251 Assistance to military dependents

51410-51412 Diplomas

51420-51427 High school equivalency certificates

**51430 Retroactive high school diplomas**

**51440 Retroactive high school diplomas**

51450-51455 Golden State Seal Merit Diploma

51745 Independent study restrictions

~~52378 Supplemental school counseling program~~

56390-56392 Recognition for educational achievement, special education

60850-60859 High school exit examination

66204 Certification of high school courses as meeting university admissions criteria

## **CODE OF REGULATIONS, TITLE 5**

**1600-1651 Graduation of students from grade 12 and credit toward graduation**

**4600-4670 Uniform complaint procedures**

## **COURT DECISIONS**

**O'Connell v. Superior Court (Valenzuela), (2006) 141 Cal.App.4th 1452**

**Management Resources:**

**WEBSITES**

**CSBA:** <http://www.csba.org>

**California Department of Education, High School:** <http://www.cde.ca.gov/ci/gs/hs>

**University of California, List of Approved a-g Courses:**

<http://www.universityofcalifornia.edu/admissions/freshman/requirements>

Adopted by Board: February 1, 2006

Revised by Board: \_\_\_\_\_

# Kings County Board of Education

## Administrative Rules & Regulations

AR 6146.1  
Instruction

### HIGH SCHOOL GRADUATION REQUIREMENTS

#### Notifications

Requirements for graduation and specified alternative means for completing the prescribed course of study shall be made available to students, parents/guardians, and the public. (**Education Code 51225.3**)

~~Students shall not be required to have resided within the district for any minimum length of time as a condition of high school graduation.~~

~~If a student successfully completes the County's graduation requirements while attending a juvenile court school or nonpublic, nonsectarian school or agency, the district shall issue the student a diploma from the school the student last attended.~~

~~California Exit Examination for the Classes of 2006 and Later~~

~~At the beginning of each school year or at the time a student transfers into the county, the Governing Board shall provide written notification to all students in grades 9-12 and to their parents/guardians that, starting in the 2005-06 school year and each year thereafter, each student completing the 12<sup>th</sup> grade shall be required to successfully pass the state's high school exit examination as a condition of graduation. The notification shall include, at a minimum, the date of the examination, the requirements for passing the examination, and the consequences of not passing the examination.~~

~~The examination shall be administered in accordance with law, Board policy, and administrative regulation.~~

~~When students do not demonstrate sufficient progress toward passing the exit examination, supplemental instruction offered by the district shall be designed to assist students to succeed on the exit examination and shall reflect statewide academic standards to the extent that the district has aligned its curriculum with those standards. Students will be encouraged to attend supplemental programs.~~

~~Students not passing the California High School Exit Examination (CAHSEE) who meet other graduation requirements will be issued an alternative certificate of completion indicating proficiency standards in writing, reading, and math along with course requirements that have been met.~~

**In the annual notification sent to parents/guardians pursuant to Education Code 48980, the superintendent or designee shall include the following: (Education Code 48980)**

- 1. Information about county office of education (COE) high school graduation requirements and how much each requirement satisfies or does not satisfy the subject matter requirements for admission to the California State University and the University of California**
- 2. A complete list of career technical education courses offered by the COE that satisfy the subject matter requirements for admission to the California State University and the University of California, and which of the specific college admission requirements these courses satisfy**

*Legal Reference*

**EDUCATION CODE:**

**6146.11 Alternative Credits Toward Graduation**

**6145.6 International Exchange**

**6146.2 Certificate of Proficiency/High School Equivalency**

**5145.6 Parental Notifications**

**6143 Courses of Study**

**6178 Career Technical Education**

**6178.2 Regional Occupational Center/Program**

~~37252 Supplemental instructional programs~~

~~48430 Continuation education schools and classes~~

~~48645.5 Acceptance of coursework~~

~~48980~~

~~51224 Skills and knowledge required for adult life~~

~~51224.5 Algebra instruction~~

**48980 Required notification at beginning of term**

**51225.3 Requirements for graduation**

~~51225.5 Honorary diplomas; foreign exchange students~~

~~51228 Graduation requirements~~

~~51240-51246 Exemptions from requirements~~

~~51410-51412 Diplomas~~

~~51420-51427 High school equivalency certificates~~

~~51450-51455 Golden State Seal Merit Diploma~~

~~56390-56392 Recognition for educational achievement, special education~~  
~~60850-60859 High school exit examination~~  
~~66204 Certification of high school courses as meeting university admissions criteria~~

Adopted by Board: February 1, 2006  
Revised by Board: \_\_\_\_\_



## BOARD ACTION ITEM

TOPIC	APPROVE 2022-23 FIRST INTERIM REPORT
DATE	December 14, 2022
ISSUE	Consider the financial position of the Kings County Office of Education.
BACKGROUND	<p>On four separate occasions each fiscal year, the County Board of Education has the opportunity to review and approve the budgets of the Kings County Office of Education. The first approval occurs when the initial budget is adopted prior to June 30 each year. The second and third reviews occur at first and second interim reporting periods in December and March respectively. The final review occurs in October after the fiscal year has closed.</p> <p>The material presented today is that of the first interim reporting period and is based on information available at this time.</p> <p>The County Office of Education's General Fund budget is over \$51 million. There is a projected unrestricted balance of approximately \$11,937,873 of which \$1,500,000 is reserved for economic uncertainties.</p>
RESOURCE	Ivo Denham / Jamie Dial 589-7042 / 589-7091
RECOMMENDATION	The Superintendent recommends that the Board of Education approve the First Interim report.

# Kings County Office of Education

**2022-23 1<sup>ST</sup> INTERIM**

DECEMBER 14, 2022

Total General Fund Ending Fund Balance of \$16,426,352

Change in Total Fund Balance of (\$1,969,246) from Adopted Budget

Change in Unrestricted Fund Balance of (\$3,066,566) from Adopted Budget

Total Unrestricted General Ending Fund Balance of \$11,937,873

Includes Assignments of \$7,151,813

Reserve for Economic Uncertainty of \$1,500,000

Unrestricted Contributions of \$1,270,608 to the following programs:

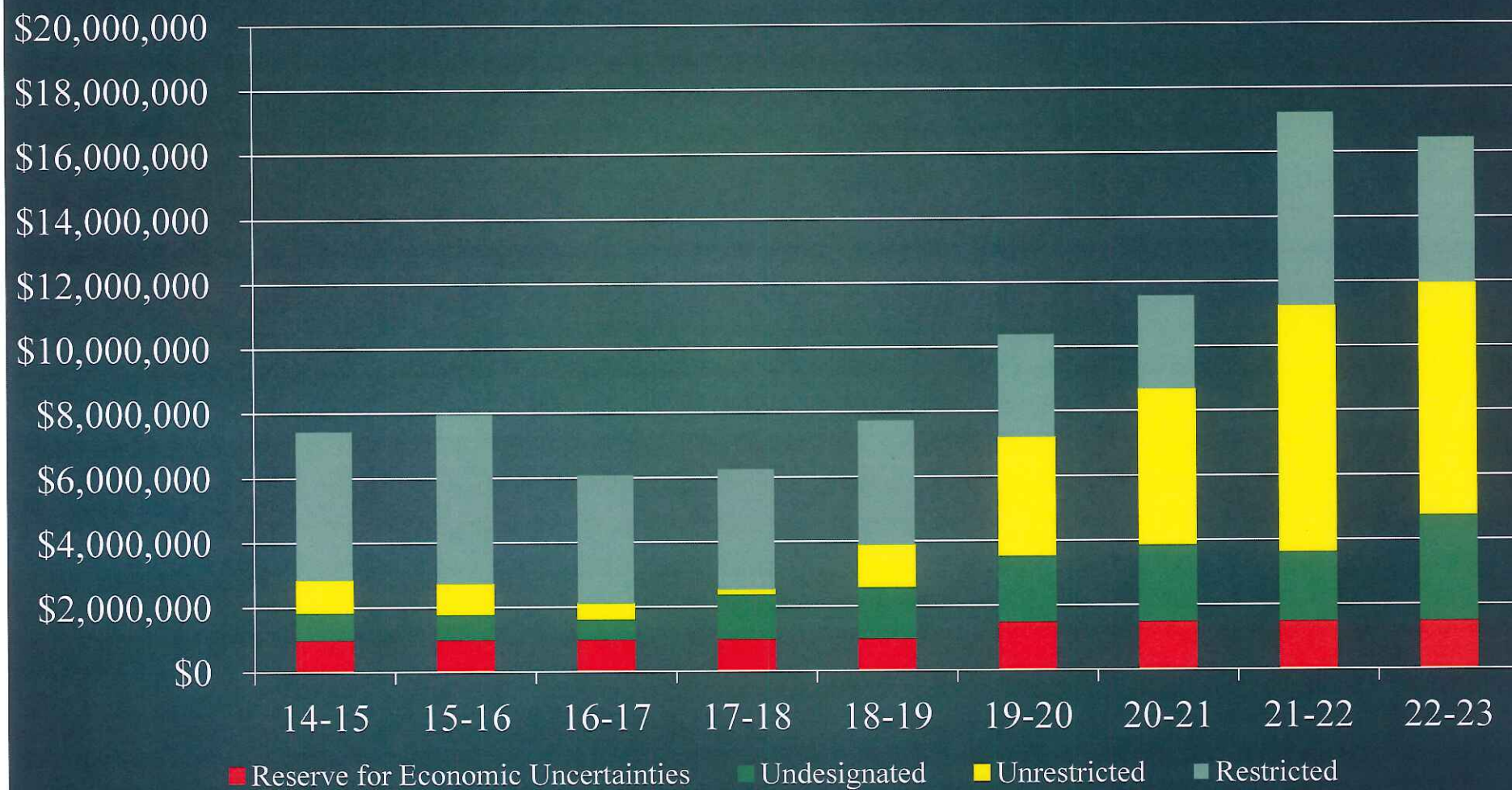
- Deferred Maintenance \$200,000
- JCM Alternative Education (LCFF Revenue) \$279,135
- JCM Alternative Education – Supplemental/Concentration (LCFF) \$217,080
- Special Education (JCM RSP Teacher, Mandate Block Grant) \$122,655
- Special Education Mental Health \$31,056
- Restricted Maintenance Program \$417,092
- Academic Decathlon \$3,000
- Career Education \$590

Reserve 9.33%



	Budget	1st Interim	Difference	Explanation
<b>BEGINNING BALANCE</b>				
Net Beginning Balance	\$15,896,001	\$17,206,854	\$1,310,853	Increase in Beginning Balance following the close of 2021-22
<b>REVENUES</b>				
LCFF Sources	\$10,362,331	\$10,663,733	\$301,402	LCFF County Operations grant increase of \$173K due to increased ADA, Tax transfer to SPED increase of \$128K
Federal Revenues	\$6,778,179	\$7,355,071	\$576,892	ELO Grant ESSER III \$98K, ARP Homeless Children & Youth \$196K, CDPH Workforce Development Grant \$271K
Other State Revenues	\$3,841,172	\$6,948,701	\$3,107,528	Increase in ASES \$169K, UPK \$79K, IEEEP Inclusive Grant \$364K, Educator Effectiveness \$150K, CA Community School Partnership \$200K, Career Tech Ed Incentive \$39K, Strong Workforce \$716K, Mental Health \$491K, Art & Music Instructional Block Grant \$174K, Learning Recovery Emergency Block Grant \$474K, K-16 Collaborative Grant \$164K
Other Local Revenues	\$24,357,823	\$25,541,163	\$1,183,340	MTSS \$215K, PASE Contracts \$702K, SPED AB602 \$161K
<b>Total, Revenues</b>	<b>\$45,339,506</b>	<b>\$50,508,667</b>	<b>\$5,169,161</b>	
<b>EXPENDITURES</b>				
Certificated Salaries	\$11,630,123	\$12,387,924	\$757,801	Certificated from Classified speech \$433K, One-Time Stipends \$87K, Additional Consultant for PASE & TUPE \$105K
Classified Salaries	\$12,401,948	\$12,818,488	\$416,540	SPED Aides \$265K, PASE Staff \$221K, Clerical Staff \$67K, SPED Extra Duty \$35K
Employee Benefits	\$11,603,052	\$12,144,946	\$541,894	Additional benefit costs associated with increased salaries, increase in health benefits \$95K
Books and Supplies	\$1,507,010	\$2,033,579	\$526,569	Additional supplies from the following: Textbooks from Lottery \$112K, ASES Supplies \$106K, PASE Supplies & Equip \$75K, IEEEP Supplies & Equip \$43K, IT Supplies \$30K, MTSS Supplies \$23K, SPED Learning Recovery Support \$23K, Strong Workforce Supplies \$19K, Maintenance Supplies \$17K, ARP Homeless \$15K, Career Technical Ed Incentive \$14K, SPED Equipment \$48K
Services, Other Oper Exp	\$5,061,795	\$7,244,970	\$2,183,176	Contracted speech \$409K, Strong Workforce \$706K, SPED Learning Recovery \$29K, NPS Contracts \$144K, NESS \$42K, DA System of Support \$60K, Technology Replacement \$54K, Deferred Maintenance \$55K, ELO Geer II \$20K, ELO ESSER III \$79K, Carl Perkins Career Tech \$26K, ASES \$54K, IEEEP \$18K, Educator Effectiveness \$27K, SPED Dispute Prevention & Resolution \$160K, Arts & Music Block Grant \$95K, Maintenance \$62K, IT \$115K, SBHIP \$24K
Capital Outlay	\$270,300	\$1,011,827	\$741,527	Technology Replacement \$73K, Deferred Maintenance \$149K, IEEEP \$299K, SPED Playground \$164K
Other Outgo(excl. 7300's)	\$321,783	\$640,314	\$318,531	SBHIP Pass through to districts \$318K
Direct/Indirect Support	(\$149,188)	(\$186,302)	(\$37,115)	Increase in indirect due to increased expenditures
<b>Total Expenditures</b>	<b>\$42,646,823</b>	<b>\$48,095,747</b>	<b>\$5,448,924</b>	
<b>OTHER FINANCING SOURCES/USES</b>				
Transfers				
Transfers In	\$0	\$0	\$0	
Transfers Out	\$193,086	\$3,193,423	\$3,000,337	Transfer of \$3M to Fund 1700 for future facilities needs
Other Sources/Uses				
Sources	\$0	\$0	\$0	
Uses	\$0	\$0	\$0	
Contributions	\$0	\$0	\$0	
<b>Total, Other Financing Sources/Uses</b>	<b>(\$193,086)</b>	<b>(\$3,193,423)</b>	<b>(\$3,000,337)</b>	
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$2,499,597</b>	<b>(\$780,502)</b>	<b>(\$3,280,099)</b>	
<b>ENDING FUND BALANCE</b>	<b>\$18,395,598</b>	<b>\$16,426,352</b>	<b>(\$1,969,247)</b>	

## Multi Year General Fund Balances



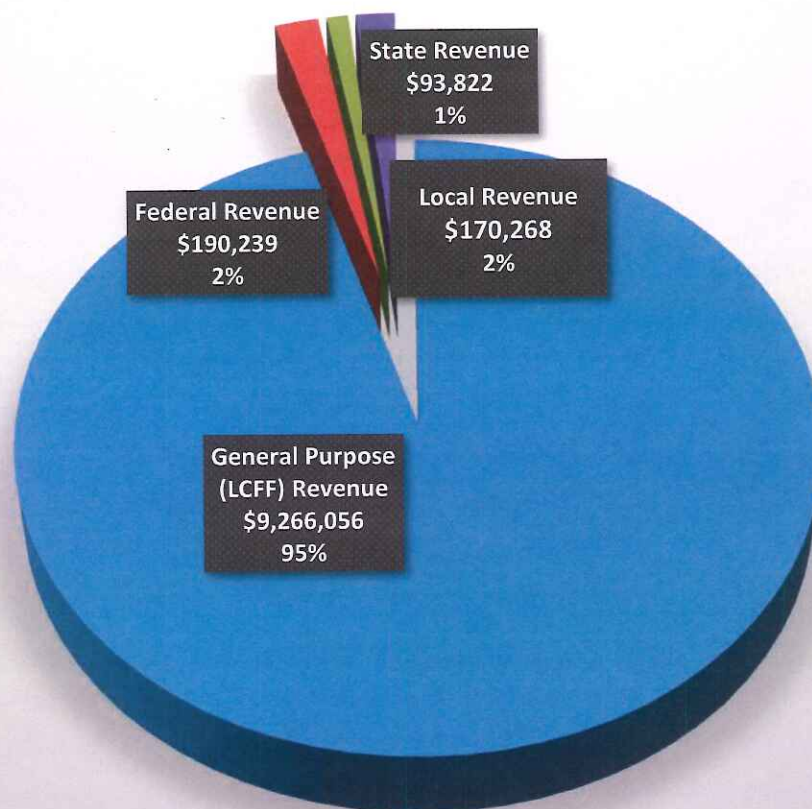


## Total General Fund

5

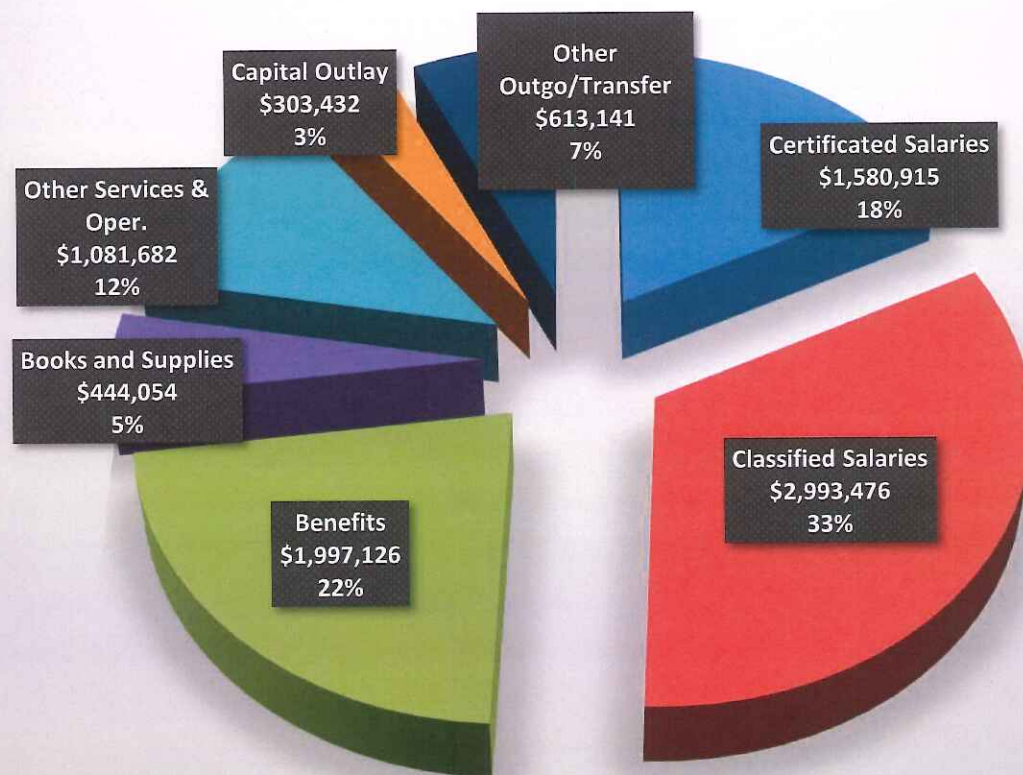
	Unrestricted	Restricted	Total
<b>BEGINNING BALANCE</b>			
Net Beginning Balance	11,231,314	5,975,540	\$17,206,854
<b>REVENUES</b>			
LCFF Sources	9,266,056	1,397,677	\$10,663,733
Federal Revenues	190,239	7,164,832	\$7,355,071
Other State Revenues	93,822	6,854,879	\$6,948,701
Other Local Revenues	649,905	24,891,258	\$25,541,163
<b>Total Revenues</b>	<b>10,200,022</b>	<b>40,308,646</b>	<b>\$50,508,667</b>
<b>EXPENDITURES</b>			
Certificated Salaries	1,580,915	10,807,009	\$12,387,924
Classified Salaries	2,993,476	9,825,012	\$12,818,488
Employee Benefits	1,997,126	10,147,820	\$12,144,946
Books and Supplies	444,054	1,589,525	\$2,033,579
Services, Other Oper Exp	1,081,682	6,163,288	\$7,244,970
Capital Outlay	303,432	708,395	\$1,011,827
Other Outgo(excl. 7300's)	296,783	343,531	\$640,314
Direct/Indirect Support	(2,872,878)	2,686,576	(\$186,302)
<b>Total Expenditures</b>	<b>\$5,824,590</b>	<b>\$42,271,157</b>	<b>\$48,095,747</b>
<b>OTHER FINANCING SOURCES/USES</b>			
Transfers			
Transfers In	-	-	\$0
Transfers Out	3,189,236.00	4,187.07	\$3,193,423
Other Sources/Uses	-	-	
Sources	-	-	\$0
Uses	-	-	\$0
Contributions	(479,637)	479,637	-
<b>Total, Other Financing Sources/Uses</b>	<b>(\$3,668,873)</b>	<b>\$475,450</b>	<b>(\$3,193,423)</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$706,559</b>	<b>(\$1,487,061)</b>	<b>(\$780,502)</b>
<b>ENDING FUND BALANCE</b>	<b>\$11,937,873</b>	<b>\$4,488,479</b>	<b>\$16,426,352</b>

### General Fund Unrestricted Revenue 1st Interim 2022-23



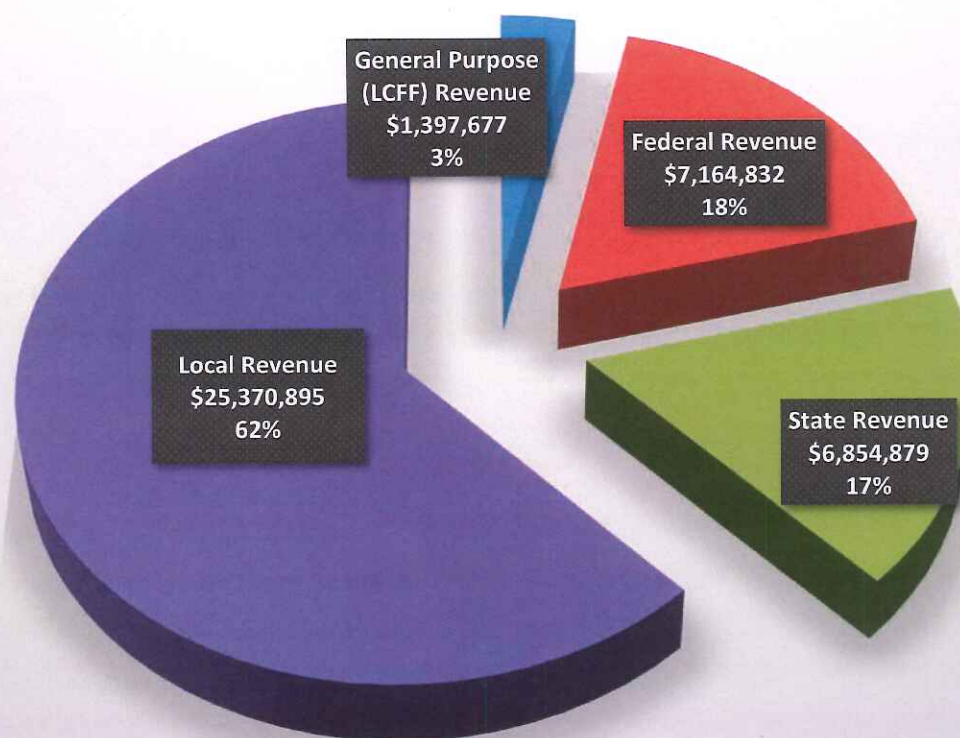


**General Fund Unrestricted Expenditures  
1st Interim 2022-23**

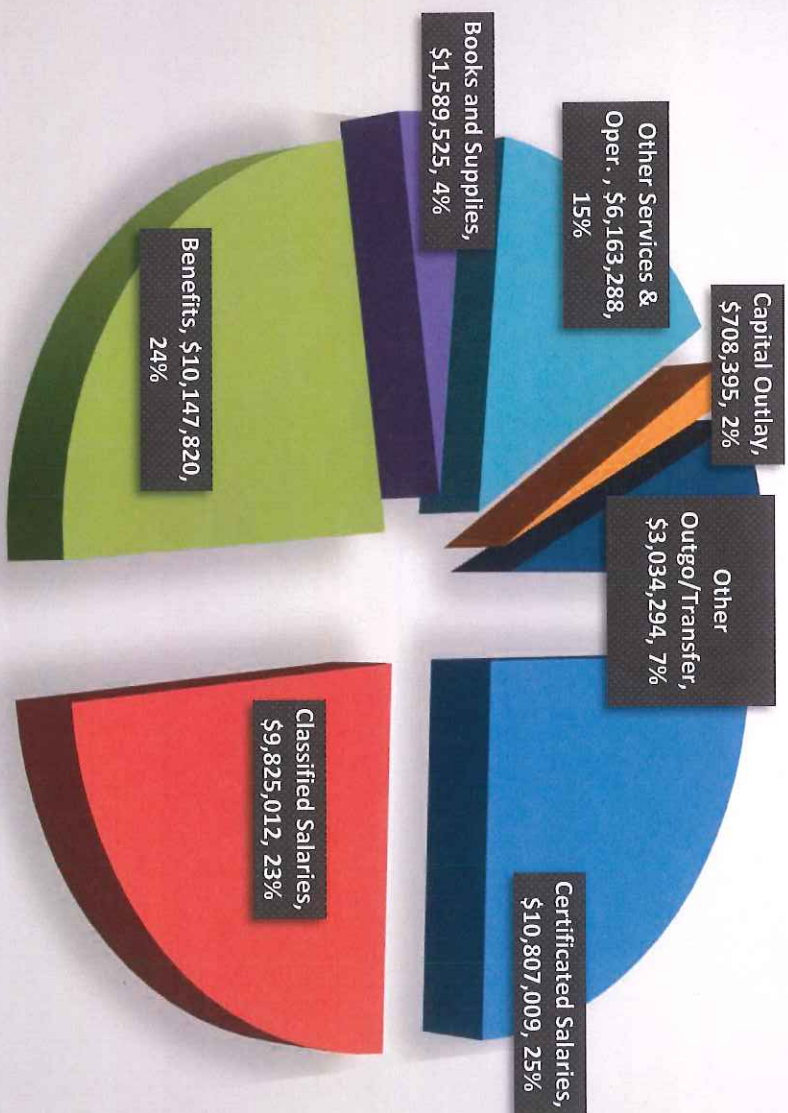




**General Fund Restricted Revenue  
1st Interim 2022-23**



### General Fund Restricted Expenditures 1st Interim 2022-23





# LCFF Funding for KCOE

10

County Operations Grant					
	ADA	Rate	Countywide ADA	Funding	Totals
<b>COE ADA Grant</b>	30,000	\$ 100.92	26,462.36		\$ 2,670,581
<b>District Allowance Grant</b>		\$ 320,797.00	13 Districts		\$ 4,170,361
<b>Operations Base Grant</b>					\$ 805,906
<b>County Operations Grant Total</b>					\$ 7,646,848
Pupil Driven Grants					
Grant Type	Rate	Program ADA	Funding	Totals	
<b>Court School Grant</b>					
Base Grant	\$ 13,783	30.00	\$ 413,490		
Supplemental (35%)	\$ 4,824				
Estimated ELL / FRM %	100.00%	30.00	\$ 144,720		
Concentration	50.00%	15.00	\$ 72,360		
<b>Pupil Driven Grants Total</b>					\$ 630,570
<b>Total LCFF Target Entitlement</b>					\$ 8,277,418
LCAP Funding					\$ 288,637
Differentiated Assistance					\$ 700,000
<b>Total Local Control Funding Formula Grant</b>					\$ 9,266,055

# Total General Fund Multi-Year Projection

Multi-Year Projection	2022-23	2023-24	2024-25
<b>Revenue</b>			
LCFF Sources	10,663,733	11,124,666	11,487,551
Federal Revenue	7,355,071	5,844,389	5,308,818
State Revenue	6,948,701	3,339,336	3,329,908
Local Revenue	25,541,163	27,594,880	27,906,778
Other Financing Sources	0	0	0
<b>Total Revenue</b>	<b>50,508,667</b>	<b>47,903,271</b>	<b>48,033,055</b>
<b>Expenditures</b>			
Certificated Salaries	12,387,924	12,867,420	13,110,614
Classified Salaries	12,818,488	12,905,189	13,149,096
Benefits	12,144,946	12,279,409	12,356,298
Books and Supplies	2,033,579	1,610,546	1,588,595
Other Services & Oper. Expenses	7,244,970	4,555,748	4,495,947
Capital Outlay	1,011,827	368,181	368,181
Other Outgo	640,314	321,783	321,783
Transfer of Indirect	(186,302)	(186,302)	(186,302)
Other Financing Uses	3,193,423	3,193,086	3,193,086
<b>Total Expenditures</b>	<b>51,289,170</b>	<b>47,915,060</b>	<b>48,397,298</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>(780,502)</b>	<b>(11,789)</b>	<b>(364,243)</b>
Beginning Balance	17,206,854	16,426,352	16,414,562
<b>Ending Balance</b>	<b>16,426,352</b>	<b>16,414,562</b>	<b>16,050,319</b>
Revolving/Stores/Prepays	1,800	1,800	1,800
Assigned Balances	7,150,013	7,347,207	7,557,055
Reserve for Economic Uncertainty (3%)	1,500,000	1,500,000	1,500,000
Restricted Programs	4,488,479	3,370,076	1,665,261
<b>Unappropriated Fund Balance</b>	<b>3,286,060</b>	<b>4,195,479</b>	<b>5,326,203</b>
<i>Total Available Reserve Percentage</i>	<b>9.33%</b>	<b>11.89%</b>	<b>14.10%</b>



# Fund Balance Information

Fund Number and Description		Beginning Balance	Revenues	Expenditures	Other Financing Uses/Sources	Projected Fund Balance June 30, 2020
0100	General Fund - Total	\$17,206,854	\$50,508,667	\$48,095,747	(\$3,193,423)	\$16,426,352
	General Fund - Unrestricted	\$11,231,314	\$10,200,022	\$5,824,590	(\$3,668,873)	\$11,937,873
	General Fund - Restricted	\$5,975,540	\$40,308,646	\$42,271,157	\$475,450	\$4,488,479
0800	Student Activity Special Revenue Fund	\$0	\$0	\$337	\$337	\$0
1200	Child Development	\$838,576	\$2,551,560	\$2,864,334	\$189,236	\$715,038
1700	Special Reserve for Other Than Capital Outlay	\$2,384,088	\$26,000	\$0	\$3,000,000	\$5,410,088
3500	School Facilities Fund	\$0	\$1,005,788	\$17,886	\$0	\$987,902
7300	Foundation Funds	\$36,652	\$447	\$5,100	\$3,850	\$35,849

Questions?

## KINGS COUNTY OFFICE OF EDUCATION

## GENERAL FUND RESOURCE ANALYSIS

## FISCAL YEAR 2022-2023 - FIRST INTERIM

WORKING BUDGET							
RESOURCE	DESCRIPTION	BEG BAL	REVENUE	EXPENSE	SUR/(DEF)	END BAL	CONTRIBUTION
0000	UNRESTRICTED	9,551,916	8,500,960	7,364,377	1,136,583	10,688,499	(1,270,608)
0020	OTHER UNRESTRICTED	226,790		125,511	(125,511)	101,279	
0097	SAFETY CREDITS	23,810	17,311	13,000	4,311	28,121	
0303	TIER III DEFERRED MAINTENANCE	1,236,775	200,000	288,900	(88,900)	1,147,875	200,000
0330	ALT ED	17,361	279,135	386,479	(107,344)	(89,984)	279,135
0332	LCFF SUPPLEMENTAL/CONC	21,206	217,080	225,632	(8,552)	12,654	217,080
1100	STATE LOTTERY	153,455	46,160	150,188	(104,028)	49,427	
1400	EDUCATION PROTECTION AC		459,739	459,739	0	0	
SUBTOTAL	UNRESTRICTED	11,231,314	9,720,385	9,013,826	706,559	11,937,873	
3010	IASA - TITLE 1 BASIC GRANTS		141,659	141,659	0	0	
3025	IASA - TITLE 1 N&D		140,028	140,028	0	0	
3183	ESSA: SCHOOL IMPROVEMENT		72,397	72,397	0	0	
3212	ESSER II - ELEMENTARY & SECONDARY S		82,153	82,153	0	0	
3213	ESSER III - ELEMENTARY & SECONDARY S		276,546	276,546	0	0	
3214	ESSER III - ELEMENTARY & SECONDARY S		141,480	141,480	0	0	
3217	ELO GRANT - GEER II		19,963	19,963	0	0	
3219	ELO GRANT - ESSER III State		97,773	97,773	0	0	
3305	SPED: ARP IDEA Part B		932,866	932,866	0	0	
3310	SPECIAL ED IDEA		4,215,773	4,215,773	0	0	
3315	SPECIAL ED IDEA PRESCHOOL		114,979	114,979	0	0	
3326	SPECIAL ED IDEA PRESCHOOL		14,090	14,090	0	0	
3327	SPECIAL ED IDEA MENTAL H		3,333	3,333	0	0	
3345	SPECIAL ED IDEA PRESCHOOL		1,000	1,000	0	0	
3385	SPECIAL ED IDEA EARLY IN		35,989	35,989	0	0	
3395	SP ED - ALTERNATIVE DISPUTE		14,601	14,601	0	0	
3410	DEPT REHAB WORK II		215,833	215,833	0	0	
3515	CARL PERKINS CAREER & TECH ED		44,137	44,137	0	0	
4035	TITLE II NCLB A TEACHER		12,497	12,497	0	0	
4204	NCLB TITLE III A		16,817	16,817	0	0	
5630	HOMELESS CHILDREN		75,446	75,446	0	0	
5632	AMERICAN RESCUE PLAN-HOMELESS CH		26,348	26,348	0	0	
5633	AMERICAN RESCUE PLAN-HOMELESS CH		195,687	195,687	0	0	
5634	AMERICAN RESCUE PLAN-HOMELESS CH		2,687	2,687	0	0	
5826	CDPH - WORKFORCE DEVELOPMENT GRA		270,750	270,750	0	0	
6010	AFTER SCHOOL EDUCATION		806,243	806,243	0	0	
6057	UNIVERSAL PREKINDERGART	146,250	78,750	92,939	(14,189)	132,061	
6128	INCLUSIVE EARLY EDUCATION		361,249	361,249	0	0	
6230	CALIFORNIA CLEAN ENERGY	10			0	10	
6266	EDUCATOR EFFECTIVENESS	543,546	150,109	188,348	(38,239)	505,307	
6300	LOTTERY INSTRUCTIONAL	26,809	16,516	27,686	(11,170)	15,639	
6331	CA COMMUNITY SCH PARTNERSHIP PLAN		200,000	102,248	97,752	97,752	
6360	HANDICAPPED ROP	2,451				2,451	
6371	CALWORKS FOR ROCP	11,699			0	11,699	
6387	CAREER TECHNICAL EDUCATION INCENT		39,060	39,060	0	0	345

## KINGS COUNTY OFFICE OF EDUCATION

## GENERAL FUND RESOURCE ANALYSIS

## FISCAL YEAR 2022-2023 - FIRST INTERIM

RESOURCE	DESCRIPTION	WORKING BUDGET				END BAL	CONTRIBUTION
		BEG BAL	REVENUE	EXPENSE	SUR/(DEF)		
6388	STRONG WORKFORCE PROGRAM		1,534,751	1,534,751	0	0	
6500	SPECIAL EDUCATION	(84,155)	19,342,235	19,147,486	194,749	110,594	122,655
6510	SPECIAL ED EARLY		383,120	383,120	0	0	
6520	SPECIAL ED PROJECT WORK		181,100	181,100	0	0	
6536	SPECIAL ED: DISPUTE PREVE	325,761		325,761	(325,761)	0	
6537	SPECIAL ED: LEARNING RECC	838,658		838,658	(838,658)	0	
6546	MENTAL HEALTH-RELATED SE	46,448	521,771	559,878	(38,107)	8,341	31,056
6680	CIG / TOBACCO		37,500	37,500	0	0	
6685	TOBACCO-USE PREVENTION		37,500	37,500	0	0	
6762	ARTS, MUSIC, & INSTRUCTIONAL MATERIA		173,706	114,117	59,589	59,589	
7366	FOSTER YOUTH SERVICES		340,419	340,419	0	0	
7368	DIRECT SERVICES FOR FOSTER YOUTH		96,274	96,274	0	0	
7388	SB 117 COVID-19 LEA RESPON	3,419		3,419	(3,419)	0	
7412	A-G COMPLETION GRANT: AC	56,250			0	56,250	
7413	A-G COMPLETION GRANT: LEA	56,250			0	56,250	
7415	CLASSIFIED SCHOOL EMPLOYEE SUMMEI		151,680	151,680	0	0	
7422	IN-PERSON INSTRUCTION (IPI) GRANT		125,375	125,375	0	0	
7430	COVID MITIGATION FOR COUN	128,262		128,262	(128,262)	0	
7435	LEARNING RECOVERY EMERGENCY BLOC		473,938		473,938	473,938	
7690	STRS ON-BEHALF PENSION		1,009,232	1,009,232	0	0	
7810	OTHER STATE	3,682	215,000	60,240	154,760	158,442	
7824	K-16 COLLABORATIVE GRANT		164,409	164,409	0	0	
8150	RESTRICTED MAINTENANCE		417,092	417,092	0	0	417,092
9001	RESTRICTED DONATIONS	246,027	21,125	191,299	(170,174)	75,853	3,000
9002	FACILITIES PROJECTS	(3,250)		(3,250)	3,250	0	
9003	NPS	186,755	415,605	537,185	(121,580)	65,175	
9007	RESTRICTED I.S.	1,505,721	2,540,202	3,155,621	(615,419)	890,302	
9010	OTHER LOCAL	337		337	(337)	0	
9013	KROP	4,790	6,034	6,675	(641)	4,150	590
9019	OTHER LOCAL RESTRICTED	817,204	1,081,503	1,439,683	(358,180)	459,025	
9021	INSERVICE TRAINING	198		198	(198)	0	
9024	STUDENT BEHAVIORAL HEALTH INCENTIV		342,531	342,531	0	0	
9050	LOCAL RESTRICTED CURRICU	358,762	1,519,422	1,414,184	105,238	464,000	
9062	COMMUNITY DEVELOP FUNDS	49,540	40,000	48,246	(8,246)	41,294	
9090	CVRC CONTRACTS	704,114	800,000	703,758	96,242	800,356	
SUBTOTAL	RESTRICTED	5,975,540	40,788,282	42,275,344	(1,487,061)	4,488,479	
	TOTALS	17,206,854	50,508,667	51,289,170	(780,502)	16,426,352	(0)
FUND							
0800	STUDENT ACTIVITY SPECIAL REVENUE FU		337	337	0	0	
1000	SPECIAL ED PASS-THROUGH		28,594,029	28,594,029	0	0	
1200	CHILD DEVELOPMENT FUND	838,576	2,740,796	2,864,334	(123,539)	715,038	
1700	SPECIAL RESERVE	2,384,088	3,026,000		3,026,000	5,410,088	
3500	SCHOOL FACILITY PROGRAM		1,005,788	17,886	987,902	987,902	
7300	FOUNDATION - PIONEER	21,179	3,988	4,500	(512)	20,667	
7310	FOUNDATION - LASEK	13,449	294	500	(206)	13,243	
7320	FOUNDATION - BILLINGSLEY	2,023	15	100	(85)	1,938	346



## KINGS COUNTY OFFICE OF EDUCATION

## GENERAL FUND RESOURCE ANALYSIS

## FISCAL YEAR 2022-2023 - FIRST INTERIM

RESOURCE	DESCRIPTION	WORKING BUDGET					CONTRIBUTION
		BEG BAL	REVENUE	EXPENSE	SUR/(DEF)	END BAL	
7600	VOLUNTARY DEDUCTIONS	0	14,072,000	14,072,000	0	0	
7610	PR CLEARANCE FUND		155,000,000	155,000,000	0	0	
7620	FEDERAL INCOME TAX		18,740,000	18,740,000	0	0	
7630	SIT		7,052,000	7,052,000	0	0	
7640	STRS		41,000,000	41,000,000	0	0	
7650	PERS	0	18,000,000	18,000,000	0	0	
7660	FICA		8,300,000	8,300,000	0	0	
7680	MEDICARE		6,300,000	6,300,000	0	0	
7690	SDI		220,000	220,000	0	0	
	TOTAL OTHER FUNDS	3,259,317	304,055,247	300,165,686	3,889,560	7,148,877	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	9,092,470.00	9,092,470.00	1,745,412.67	9,266,055.55	173,585.55	1.9%
2) Federal Revenue		8100-8299	190,239.00	190,239.00	0.00	190,239.00	0.00	0.0%
3) Other State Revenue		8300-8599	93,822.00	93,822.00	968.23	93,822.00	0.00	0.0%
4) Other Local Revenue		8600-8799	901,503.00	901,503.00	181,928.04	649,905.00	(251,598.00)	-27.9%
5) TOTAL, REVENUES			10,278,034.00	10,278,034.00	1,928,308.94	10,200,021.55		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,639,794.00	1,639,794.00	491,799.14	1,580,915.00	58,879.00	3.6%
2) Classified Salaries		2000-2999	3,111,949.00	3,111,949.00	962,175.80	2,993,476.00	118,473.00	3.8%
3) Employee Benefits		3000-3999	2,070,761.00	2,070,761.00	684,119.62	1,997,125.89	73,635.11	3.6%
4) Books and Supplies		4000-4999	285,540.42	285,540.42	167,052.21	444,054.02	(158,513.60)	-55.5%
5) Services and Other Operating Expenditures		5000-5999	884,434.30	884,434.30	487,053.50	1,081,682.36	(197,248.06)	-22.3%
6) Capital Outlay		6000-6999	78,300.00	78,300.00	6,432.00	303,432.00	(225,132.00)	-287.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	296,783.00	296,783.00	148,391.34	296,783.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,593,632.31)	(2,593,632.31)	(16,359.78)	(2,872,878.23)	279,245.92	-10.8%
9) TOTAL, EXPENDITURES			5,773,929.41	5,773,929.41	2,930,663.83	5,824,590.04		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			4,504,104.59	4,504,104.59	(1,002,354.89)	4,375,431.51		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	189,236.00	189,236.00	0.00	3,189,236.00	(3,000,000.00)	-1,585.3%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(339,997.11)	(339,997.11)	0.00	(479,636.68)	(139,639.57)	41.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(529,233.11)	(529,233.11)	0.00	(3,668,872.68)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			3,974,871.48	3,974,871.48	(1,002,354.89)	706,558.83		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,029,567.12	11,029,567.12		11,231,313.87	201,746.75	1.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,029,567.12	11,029,567.12		11,231,313.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,029,567.12	11,029,567.12		11,231,313.87		
2) Ending Balance, June 30 (E + F1e)			15,004,438.60	15,004,438.60		11,937,872.70		
<b>Components of Ending Fund Balance</b>								
a) Nonspendable								
Revolving Cash		9711	1,800.00	1,800.00		1,800.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	9,081,856.31	9,081,856.31		7,150,012.90		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,500,000.00	1,500,000.00		1,500,000.00		
Unassigned/Unappropriated Amount		9790	4,420,782.29	4,420,782.29		3,286,059.80		
<b>LCFF SOURCES</b>								
<b>Principal Apportionment</b>								
State Aid - Current Year		8011	6,584,945.00	6,584,945.00	1,146,296.00	6,590,379.00	5,434.00	0.1%
Education Protection Account State Aid - Current Year		8012	494,234.00	494,234.00	114,935.00	459,739.00	(34,495.00)	-7.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Tax Relief Subventions</b>								
Homeowners' Exemptions		8021	24,420.00	24,420.00	3,663.00	33,216.50	8,796.50	36.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	3,449.72	3,449.72	New
<b>County &amp; District Taxes</b>								
Secured Roll Taxes		8041	2,789,857.00	2,789,857.00	124,271.72	2,965,422.77	175,565.77	6.3%
Unsecured Roll Taxes		8042	172,888.00	172,888.00	17,274.87	157,939.95	(14,948.05)	-8.6%
Prior Years' Taxes		8043	43,538.00	43,538.00	23,010.24	61,185.22	17,647.22	40.5%
Supplemental Taxes		8044	6,491.00	6,491.00	24,879.66	16,783.39	10,292.39	158.6%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	134,806.49	94,380.36	94,380.36	New
Community Redevelopment Funds (SB 617/699/1992)		8047	245,958.00	245,958.00	156,275.69	281,236.64	35,278.64	14.3%
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%
<b>Miscellaneous Funds (EC 41604)</b>								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			10,362,331.00	10,362,331.00	1,745,412.67	10,663,732.55	301,401.55	2.9%
<b>LCFF Transfers</b>								
<b>Unrestricted LCFF</b>								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(1,269,861.00)	(1,269,861.00)	0.00	(1,397,677.00)	(127,816.00)	10.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	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, LCFF SOURCES			9,092,470.00	9,092,470.00	1,745,412.67	9,266,055.55	173,585.55	1.9%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	190,239.00	190,239.00	0.00	190,239.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			190,239.00	190,239.00	0.00	190,239.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	37,562.00	37,562.00	0.00	37,562.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	46,160.00	46,160.00	968.23	46,160.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	10,100.00	10,100.00	0.00	10,100.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			93,822.00	93,822.00	968.23	93,822.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	90,000.00	90,000.00	76,247.02	90,000.00	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								
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	115,600.00	115,600.00	11,789.00	117,300.00	1,700.00	1.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	68,000.00	68,000.00	21,804.07	68,804.00	804.00	1.2%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	373,761.00	373,761.00	72,087.95	373,801.00	40.00	0.0%
Tuition		8710	254,142.00	254,142.00	0.00	0.00	(254,142.00)	-100.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			901,503.00	901,503.00	181,928.04	649,905.00	(251,598.00)	-27.9%
TOTAL, REVENUES			10,278,034.00	10,278,034.00	1,928,308.94	10,200,021.55	(78,012.45)	-0.8%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	215,924.00	215,924.00	70,486.17	242,487.00	(26,563.00)	-12.3%
Certificated Pupil Support Salaries		1200	193,210.00	193,210.00	47,216.91	177,836.00	15,374.00	8.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,230,660.00	1,230,660.00	374,096.06	1,160,592.00	70,068.00	5.7%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,639,794.00	1,639,794.00	491,799.14	1,580,915.00	58,879.00	3.6%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	696,871.00	696,871.00	199,249.03	617,116.00	79,755.00	11.4%
Classified Supervisors' and Administrators' Salaries		2300	727,719.00	727,719.00	235,218.35	733,720.00	(6,001.00)	-0.8%
Clerical, Technical and Office Salaries		2400	1,631,654.00	1,631,654.00	509,143.94	1,586,046.00	45,608.00	2.8%
Other Classified Salaries		2900	55,705.00	55,705.00	18,564.48	56,594.00	(889.00)	-1.6%
TOTAL, CLASSIFIED SALARIES			3,111,949.00	3,111,949.00	962,175.80	2,993,476.00	118,473.00	3.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	318,856.00	318,856.00	93,946.45	301,762.89	17,093.11	5.4%
PERS		3201-3202	772,282.00	772,282.00	240,367.63	736,666.98	35,615.02	4.6%
OASDI/Medicare/Alternative		3301-3302	70,975.00	70,975.00	19,979.72	68,510.15	2,464.85	3.5%
Health and Welfare Benefits		3401-3402	633,007.00	633,007.00	191,577.21	619,592.00	13,415.00	2.1%
Unemployment Insurance		3501-3502	32,729.00	32,729.00	8,429.81	31,850.94	878.06	2.7%
Workers' Compensation		3601-3602	166,800.00	166,800.00	52,667.55	165,570.93	1,229.07	0.7%
OPEB, Allocated		3701-3702	76,012.00	76,012.00	77,151.25	73,072.00	2,940.00	3.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	100.00	100.00	0.00	100.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,070,761.00	2,070,761.00	684,119.62	1,997,125.89	73,635.11	3.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	96,453.73	97,000.00	(97,000.00)	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	232,552.42	232,552.42	58,088.75	259,300.22	(26,747.80)	-11.5%
Noncapitalized Equipment		4400	52,988.00	52,988.00	12,509.73	87,753.80	(34,765.80)	-65.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			285,540.42	285,540.42	167,052.21	444,054.02	(158,513.60)	-55.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	92,630.00	92,630.00	31,361.11	98,585.00	(5,955.00)	-6.4%
Dues and Memberships		5300	54,574.00	54,574.00	43,918.55	56,737.00	(2,163.00)	-4.0%
Insurance		5400-5450	75,000.00	75,000.00	58,162.00	75,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	278,550.00	278,550.00	112,660.10	297,005.00	(18,455.00)	-6.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	170,831.00	170,831.00	38,084.12	180,905.71	(10,074.71)	-5.9%
Transfers of Direct Costs		5710	(636,157.16)	(636,157.16)	(9,718.53)	(659,545.62)	23,388.46	-3.7%
Transfers of Direct Costs - Interfund		5750	(37,409.00)	(37,409.00)	(915.57)	(42,228.38)	4,819.38	-12.9%
Professional/Consulting Services and Operating Expenditures		5800	805,612.22	805,612.22	192,227.69	992,364.41	(186,752.19)	-23.2%
Communications		5900	80,803.24	80,803.24	21,274.03	82,859.24	(2,056.00)	-2.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			884,434.30	884,434.30	487,053.50	1,081,682.36	(197,248.06)	-22.3%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	58,000.00	(58,000.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	91,000.00	(91,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	78,300.00	78,300.00	6,432.00	154,432.00	(76,132.00)	-97.2%
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			78,300.00	78,300.00	6,432.00	303,432.00	(225,132.00)	-287.5%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	43,613.00	43,613.00	22,865.57	43,613.00	0.00	0.0%
Other Debt Service - Principal		7439	253,170.00	253,170.00	125,525.77	253,170.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			296,783.00	296,783.00	148,391.34	296,783.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(2,444,444.68)	(2,444,444.68)	(14,586.71)	(2,686,576.04)	242,131.36	-9.9%
Transfers of Indirect Costs - Interfund		7350	(149,187.63)	(149,187.63)	(1,773.07)	(186,302.19)	37,114.56	-24.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,593,632.31)	(2,593,632.31)	(16,359.78)	(2,872,878.23)	279,245.92	-10.8%
<b>TOTAL, EXPENDITURES</b>			5,773,929.41	5,773,929.41	2,930,663.83	5,824,590.04	(50,660.63)	-0.9%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	189,236.00	189,236.00	0.00	189,236.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	3,000,000.00	(3,000,000.00)	New
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			189,236.00	189,236.00	0.00	3,189,236.00	(3,000,000.00)	-1,585.3%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(434,754.11)	(434,754.11)	0.00	(574,393.68)	(139,639.57)	32.1%
Contributions from Restricted Revenues		8990	94,757.00	94,757.00	0.00	94,757.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(339,997.11)	(339,997.11)	0.00	(479,636.68)	(139,639.57)	41.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(529,233.11)	(529,233.11)	0.00	(3,668,872.68)	(3,139,639.57)	593.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,269,861.00	1,269,861.00	0.00	1,397,677.00	127,816.00	10.1%
2) Federal Revenue		8100-8299	6,587,940.25	6,587,940.25	223,303.01	7,164,831.78	576,891.53	8.8%
3) Other State Revenue		8300-8599	3,747,350.37	3,747,350.37	1,976,733.25	6,854,878.74	3,107,528.37	82.9%
4) Other Local Revenue		8600-8799	23,456,320.17	23,456,320.17	3,394,527.45	24,891,258.19	1,434,938.02	6.1%
5) TOTAL, REVENUES			35,061,471.79	35,061,471.79	5,594,563.71	40,308,645.71		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	9,990,329.00	9,990,329.00	3,094,540.62	10,807,009.40	(816,680.40)	-8.2%
2) Classified Salaries		2000-2999	9,289,999.00	9,289,999.00	2,823,976.03	9,825,012.10	(535,013.10)	-5.8%
3) Employee Benefits		3000-3999	9,532,291.00	9,532,291.00	2,515,389.05	10,147,820.15	(615,529.15)	-6.5%
4) Books and Supplies		4000-4999	1,221,469.47	1,221,469.47	634,900.85	1,589,524.66	(368,055.19)	-30.1%
5) Services and Other Operating Expenditures		5000-5999	4,177,360.30	4,177,360.30	929,879.26	6,163,288.05	(1,985,927.75)	-47.5%
6) Capital Outlay		6000-6999	192,000.00	192,000.00	120,647.89	708,395.24	(516,395.24)	-269.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	25,000.00	25,000.00	0.00	343,531.00	(318,531.00)	-1,274.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,444,444.68	2,444,444.68	14,586.71	2,686,576.04	(242,131.36)	-9.9%
9) TOTAL, EXPENDITURES			36,872,893.45	36,872,893.45	10,133,920.41	42,271,156.64		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,811,421.66)	(1,811,421.66)	(4,539,356.70)	(1,962,510.93)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,850.00	3,850.00	0.00	4,187.07	(337.07)	-8.8%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	339,997.11	339,997.11	0.00	479,636.68	139,639.57	41.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			336,147.11	336,147.11	0.00	475,449.61		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,475,274.55)	(1,475,274.55)	(4,539,356.70)	(1,487,061.32)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,881,966.45	4,881,966.45		5,991,072.68	1,109,106.23	22.7%
b) Audit Adjustments		9793	(15,532.50)	(15,532.50)		(15,532.50)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,866,433.95	4,866,433.95		5,975,540.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,866,433.95	4,866,433.95		5,975,540.18		
2) Ending Balance, June 30 (E + F1e)			3,391,159.40	3,391,159.40		4,488,478.86		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,391,159.40	3,391,159.40		4,488,478.86		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	1,269,861.00	1,269,861.00	0.00	1,397,677.00	127,816.00	10.1%
LCFF/Revenue Limit Transfers - Prior Years		8099	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, LCFF SOURCES			1,269,861.00	1,269,861.00	0.00	1,397,677.00	127,816.00	10.1%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,215,773.00	4,215,773.00	0.00	4,215,773.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,194,325.00	1,194,325.00	2,674.39	1,116,858.39	(77,466.61)	-6.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	29,168.54	29,168.54	5,730.10	16,816.54	(12,352.00)	-42.3%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	137,300.28	137,300.28	25,135.36	141,659.38	4,359.10	3.2%
Title I, Part D, Local Delinquent Programs	3025	8290	141,189.54	141,189.54	1,054.83	140,027.57	(1,161.97)	-0.8%
Title II, Part A, Supporting Effective Instruction	4035	8290	11,944.35	11,944.35	1,125.79	12,497.33	552.98	4.6%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	156,439.00	156,439.00	30,638.75	147,843.49	(8,595.51)	-5.5%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	44,136.76	44,136.76	New
All Other Federal Revenue	All Other	8290	701,800.54	701,800.54	156,943.79	1,329,219.32	627,418.78	89.4%
TOTAL, FEDERAL REVENUE			6,587,940.25	6,587,940.25	223,303.01	7,164,831.78	576,891.53	8.8%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	333,415.00	333,415.00	107,274.00	383,120.00	49,705.00	14.9%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	16,516.00	16,516.00	1,061.38	16,516.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	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	637,528.17	637,528.17	106,022.26	806,243.13	168,714.96	26.5%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	58,050.00	39,060.00	39,060.00	New
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,684,891.20	2,684,891.20	1,704,325.61	5,534,939.61	2,850,048.41	106.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,747,350.37</b>	<b>3,747,350.37</b>	<b>1,976,733.25</b>	<b>6,854,878.74</b>	<b>3,107,528.37</b>	<b>82.9%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	30,000.00	30,000.00	25,845.48	40,000.00	10,000.00	33.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300.00	300.00	(2,746.44)	(2,932.59)	(3,232.59)	-1,077.5%
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	2,637,134.00	2,637,134.00	107,816.63	3,566,845.62	929,711.62	35.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,067,061.02	1,067,061.02	0.00	1,049,492.94	(17,568.08)	-1.6%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		

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Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	318,531.00	318,531.00	New
All Other Local Revenue		8699	1,953,486.00	1,953,486.00	1,051,774.79	2,097,419.00	143,933.00	7.4%
Tuition		8710	7,608,228.15	7,608,228.15	(705,475.01)	7,500,629.22	(107,598.93)	-1.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	10,160,111.00	10,160,111.00	2,917,312.00	10,321,273.00	161,162.00	1.6%
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			23,456,320.17	23,456,320.17	3,394,527.45	24,891,258.19	1,434,938.02	6.1%
TOTAL, REVENUES			35,061,471.79	35,061,471.79	5,594,563.71	40,308,645.71	5,247,173.92	15.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,713,346.00	4,713,346.00	1,349,133.09	4,726,100.40	(12,754.40)	-0.3%
Certificated Pupil Support Salaries		1200	2,581,886.00	2,581,886.00	885,791.38	3,147,299.00	(565,413.00)	-21.9%
Certificated Supervisors' and Administrators' Salaries		1300	2,421,551.00	2,421,551.00	779,238.32	2,643,024.00	(221,473.00)	-9.1%
Other Certificated Salaries		1900	273,546.00	273,546.00	80,377.83	290,586.00	(17,040.00)	-6.2%
TOTAL, CERTIFICATED SALARIES			9,990,329.00	9,990,329.00	3,094,540.62	10,807,009.40	(816,680.40)	-8.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	379,910.90	379,910.90	114,667.05	392,381.00	(12,470.10)	-3.3%
Classified Support Salaries		2200	6,618,634.27	6,618,634.27	1,894,461.70	6,848,040.92	(229,406.65)	-3.5%
Classified Supervisors' and Administrators' Salaries		2300	255,303.00	255,303.00	85,903.72	259,711.00	(4,408.00)	-1.7%
Clerical, Technical and Office Salaries		2400	1,447,326.60	1,447,326.60	510,650.16	1,559,480.00	(112,153.40)	-7.7%
Other Classified Salaries		2900	588,824.23	588,824.23	218,293.40	765,399.18	(176,574.95)	-30.0%
TOTAL, CLASSIFIED SALARIES			9,289,999.00	9,289,999.00	2,823,976.03	9,825,012.10	(535,013.10)	-5.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,779,392.00	2,779,392.00	488,249.51	2,816,890.00	(37,498.00)	-1.3%
PERS		3201-3202	2,427,986.00	2,427,986.00	767,187.39	2,654,804.55	(226,818.55)	-9.3%
OASDI/Medicare/Alternative		3301-3302	289,938.00	289,938.00	85,762.86	315,248.31	(25,310.31)	-8.7%
Health and Welfare Benefits		3401-3402	2,974,113.00	2,974,113.00	930,546.39	3,185,693.05	(211,580.05)	-7.1%
Unemployment Insurance		3501-3502	95,499.00	95,499.00	29,512.58	102,776.63	(7,277.63)	-7.6%
Workers' Compensation		3601-3602	661,790.00	661,790.00	214,130.32	745,900.86	(84,110.86)	-12.7%
OPEB, Allocated		3701-3702	303,573.00	303,573.00	0.00	326,506.75	(22,933.75)	-7.6%
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			9,532,291.00	9,532,291.00	2,515,389.05	10,147,820.15	(615,529.15)	-6.5%

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)
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	10,000.00	10,000.00	64,635.63	25,086.00	(15,086.00)	-150.9%
Books and Other Reference Materials		4200	34,500.00	34,500.00	19,819.29	19,819.29	14,680.71	42.6%
Materials and Supplies		4300	947,415.55	947,415.55	460,715.47	1,216,439.46	(269,023.91)	-28.4%
Noncapitalized Equipment		4400	229,053.92	229,053.92	89,730.46	327,679.91	(98,625.99)	-43.1%
Food		4700	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,221,469.47	1,221,469.47	634,900.85	1,589,524.66	(368,055.19)	-30.1%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,136,620.11	1,136,620.11	145,820.10	2,350,513.99	(1,213,893.88)	-106.8%
Travel and Conferences		5200	424,893.05	424,893.05	83,068.72	432,916.04	(8,022.99)	-1.9%
Dues and Memberships		5300	9,808.42	9,808.42	5,576.40	13,615.64	(3,807.22)	-38.8%
Insurance		5400-5450	5,187.00	5,187.00	2,860.20	5,187.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,500.00	3,500.00	1,423.74	3,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	389,028.15	389,028.15	118,757.31	411,166.15	(22,138.00)	-5.7%
Transfers of Direct Costs		5710	636,157.16	636,157.16	9,718.53	659,545.62	(23,388.46)	-3.7%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	1,200.00	1,200.00	(1,200.00)	New
Professional/Consulting Services and Operating Expenditures		5800	1,524,191.29	1,524,191.29	552,187.71	2,237,593.49	(713,402.20)	-46.8%
Communications		5900	47,975.12	47,975.12	9,266.55	48,050.12	(75.00)	-0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,177,360.30	4,177,360.30	929,879.26	6,163,288.05	(1,985,927.75)	-47.5%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	18,983.00	417,740.74	(417,740.74)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	85,904.50	82,654.50	(82,654.50)	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	192,000.00	192,000.00	15,760.39	208,000.00	(16,000.00)	-8.3%
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			192,000.00	192,000.00	120,647.89	708,395.24	(516,395.24)	-269.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	318,531.00	(318,531.00)	New
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			25,000.00	25,000.00	0.00	343,531.00	(318,531.00)	-1,274.1%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	2,444,444.68	2,444,444.68	14,586.71	2,686,576.04	(242,131.36)	-9.9%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,444,444.68	2,444,444.68	14,586.71	2,686,576.04	(242,131.36)	-9.9%
<b>TOTAL, EXPENDITURES</b>			36,872,893.45	36,872,893.45	10,133,920.41	42,271,156.64	(5,398,263.19)	-14.6%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,850.00	3,850.00	0.00	4,187.07	(337.07)	-8.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,850.00	3,850.00	0.00	4,187.07	(337.07)	-8.8%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	434,754.11	434,754.11	0.00	574,393.68	139,639.57	32.1%
Contributions from Restricted Revenues		8990	(94,757.00)	(94,757.00)	0.00	(94,757.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			339,997.11	339,997.11	0.00	479,636.68	139,639.57	41.1%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			336,147.11	336,147.11	0.00	475,449.61	(139,302.50)	-41.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	10,362,331.00	10,362,331.00	1,745,412.67	10,663,732.55	301,401.55	2.9%
2) Federal Revenue		8100-8299	6,778,179.25	6,778,179.25	223,303.01	7,355,070.78	576,891.53	8.5%
3) Other State Revenue		8300-8599	3,841,172.37	3,841,172.37	1,977,701.48	6,948,700.74	3,107,528.37	80.9%
4) Other Local Revenue		8600-8799	24,357,823.17	24,357,823.17	3,576,455.49	25,541,163.19	1,183,340.02	4.9%
5) TOTAL, REVENUES			45,339,505.79	45,339,505.79	7,522,872.65	50,508,667.26		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	11,630,123.00	11,630,123.00	3,586,339.76	12,387,924.40	(757,801.40)	-6.5%
2) Classified Salaries		2000-2999	12,401,948.00	12,401,948.00	3,786,151.83	12,818,488.10	(416,540.10)	-3.4%
3) Employee Benefits		3000-3999	11,603,052.00	11,603,052.00	3,199,508.67	12,144,946.04	(541,894.04)	-4.7%
4) Books and Supplies		4000-4999	1,507,009.89	1,507,009.89	801,953.06	2,033,578.68	(526,568.79)	-34.9%
5) Services and Other Operating Expenditures		5000-5999	5,061,794.60	5,061,794.60	1,416,932.76	7,244,970.41	(2,183,175.81)	-43.1%
6) Capital Outlay		6000-6999	270,300.00	270,300.00	127,079.89	1,011,827.24	(741,527.24)	-274.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	321,783.00	321,783.00	148,391.34	640,314.00	(318,531.00)	-99.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(149,187.63)	(149,187.63)	(1,773.07)	(186,302.19)	37,114.56	-24.9%
9) TOTAL, EXPENDITURES			42,646,822.86	42,646,822.86	13,064,584.24	48,095,746.68		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			2,692,682.93	2,692,682.93	(5,541,711.59)	2,412,920.58		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	193,086.00	193,086.00	0.00	3,193,423.07	(3,000,337.07)	-1,553.9%
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			(193,086.00)	(193,086.00)	0.00	(3,193,423.07)		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>								
			2,499,596.93	2,499,596.93	(5,541,711.59)	(780,502.49)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,911,533.57	15,911,533.57		17,222,386.55	1,310,852.98	8.2%
b) Audit Adjustments		9793	(15,532.50)	(15,532.50)		(15,532.50)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,896,001.07	15,896,001.07		17,206,854.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,896,001.07	15,896,001.07		17,206,854.05		
2) Ending Balance, June 30 (E + F1e)			18,395,598.00	18,395,598.00		16,426,351.56		
<b>Components of Ending Fund Balance</b>								
a) Nonspendable								
Revolving Cash		9711	1,800.00	1,800.00		1,800.00		
Stores		9712	0.00	0.00		0.00		

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

16 10165 0000000  
Form 011  
D81839PZC9(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,391,159.40	3,391,159.40		4,488,478.86		
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	9,081,856.31	9,081,856.31		7,150,012.90		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,500,000.00	1,500,000.00		1,500,000.00		
Unassigned/Unappropriated Amount		9790	4,420,782.29	4,420,782.29		3,286,059.80		
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	6,584,945.00	6,584,945.00	1,146,296.00	6,590,379.00	5,434.00	0.1%
Education Protection Account State Aid - Current Year		8012	494,234.00	494,234.00	114,935.00	459,739.00	(34,495.00)	-7.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	24,420.00	24,420.00	3,663.00	33,216.50	8,796.50	36.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	3,449.72	3,449.72	New
County & District Taxes								
Secured Roll Taxes		8041	2,789,857.00	2,789,857.00	124,271.72	2,965,422.77	175,565.77	6.3%
Unsecured Roll Taxes		8042	172,888.00	172,888.00	17,274.87	157,939.95	(14,948.05)	-8.6%
Prior Years' Taxes		8043	43,538.00	43,538.00	23,010.24	61,185.22	17,647.22	40.5%
Supplemental Taxes		8044	6,491.00	6,491.00	24,879.66	16,783.39	10,292.39	158.6%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	134,806.49	94,380.36	94,380.36	New
Community Redevelopment Funds (SB 617/699/1992)		8047	245,958.00	245,958.00	156,275.69	281,236.64	35,278.64	14.3%
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			10,362,331.00	10,362,331.00	1,745,412.67	10,663,732.55	301,401.55	2.9%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, LCFF SOURCES			10,362,331.00	10,362,331.00	1,745,412.67	10,663,732.55	301,401.55	2.9%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	190,239.00	190,239.00	0.00	190,239.00	0.00	0.0%
Special Education Entitlement		8181	4,215,773.00	4,215,773.00	0.00	4,215,773.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,194,325.00	1,194,325.00	2,674.39	1,116,858.39	(77,466.61)	-6.5%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	29,168.54	29,168.54	5,730.10	16,816.54	(12,352.00)	-42.3%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	137,300.28	137,300.28	25,135.36	141,659.38	4,359.10	3.2%
Title I, Part D, Local Delinquent Programs	3025	8290	141,189.54	141,189.54	1,054.83	140,027.57	(1,161.97)	-0.8%
Title II, Part A, Supporting Effective Instruction	4035	8290	11,944.35	11,944.35	1,125.79	12,497.33	552.98	4.6%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	156,439.00	156,439.00	30,638.75	147,843.49	(8,595.51)	-5.5%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	44,136.76	44,136.76	New
All Other Federal Revenue	All Other	8290	701,800.54	701,800.54	156,943.79	1,329,219.32	627,418.78	89.4%
TOTAL, FEDERAL REVENUE			6,778,179.25	6,778,179.25	223,303.01	7,355,070.78	576,891.53	8.5%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	333,415.00	333,415.00	107,274.00	383,120.00	49,705.00	14.9%
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	37,562.00	37,562.00	0.00	37,562.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	62,676.00	62,676.00	2,029.61	62,676.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	637,528.17	637,528.17	106,022.26	806,243.13	168,714.96	26.5%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	58,050.00	39,060.00	39,060.00	New
Drug/Alcohol/Tobacco Funds	8650, 6680, 6685, 6690, 6695	8590	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,694,991.20	2,694,991.20	1,704,325.61	5,545,039.61	2,850,048.41	105.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,841,172.37</b>	<b>3,841,172.37</b>	<b>1,977,701.48</b>	<b>6,948,700.74</b>	<b>3,107,528.37</b>	<b>80.9%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	30,000.00	30,000.00	25,845.48	40,000.00	10,000.00	33.3%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	90,300.00	90,300.00	73,500.58	87,067.41	(3,232.59)	-3.6%
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	2,752,734.00	2,752,734.00	119,605.63	3,684,145.62	931,411.62	33.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,135,061.02	1,135,061.02	21,804.07	1,118,296.94	(16,764.08)	-1.5%
Other Local Revenue								

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	318,531.00	318,531.00	New
All Other Local Revenue		8699	2,327,247.00	2,327,247.00	1,123,862.74	2,471,220.00	143,973.00	6.2%
Tuition		8710	7,862,370.15	7,862,370.15	(705,475.01)	7,500,629.22	(361,740.93)	-4.6%
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	10,160,111.00	10,160,111.00	2,917,312.00	10,321,273.00	161,162.00	1.6%
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			24,357,823.17	24,357,823.17	3,576,455.49	25,541,163.19	1,183,340.02	4.9%
TOTAL, REVENUES			45,339,505.79	45,339,505.79	7,522,872.65	50,508,667.26	5,169,161.47	11.4%
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	4,929,270.00	4,929,270.00	1,419,619.26	4,968,587.40	(39,317.40)	-0.8%
Certificated Pupil Support Salaries		1200	2,775,096.00	2,775,096.00	933,008.29	3,325,135.00	(550,039.00)	-19.8%
Certificated Supervisors' and Administrators' Salaries		1300	3,652,211.00	3,652,211.00	1,153,334.38	3,803,616.00	(151,405.00)	-4.1%
Other Certificated Salaries		1900	273,546.00	273,546.00	80,377.83	290,586.00	(17,040.00)	-6.2%
TOTAL, CERTIFICATED SALARIES			11,630,123.00	11,630,123.00	3,586,339.76	12,387,924.40	(757,801.40)	-6.5%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	379,910.90	379,910.90	114,667.05	392,381.00	(12,470.10)	-3.3%
Classified Support Salaries		2200	7,315,505.27	7,315,505.27	2,093,710.73	7,465,156.92	(149,651.65)	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	983,022.00	983,022.00	321,122.07	993,431.00	(10,409.00)	-1.1%
Clerical, Technical and Office Salaries		2400	3,078,980.60	3,078,980.60	1,019,794.10	3,145,526.00	(66,545.40)	-2.2%
Other Classified Salaries		2900	644,529.23	644,529.23	236,857.88	821,993.18	(177,463.95)	-27.5%
TOTAL, CLASSIFIED SALARIES			12,401,948.00	12,401,948.00	3,786,151.83	12,818,488.10	(416,540.10)	-3.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,098,248.00	3,098,248.00	582,195.96	3,118,652.89	(20,404.89)	-0.7%
PERS		3201-3202	3,200,268.00	3,200,268.00	1,007,555.02	3,391,471.53	(191,203.53)	-6.0%
OASDI/Medicare/Alternative		3301-3302	360,913.00	360,913.00	105,742.58	383,758.46	(22,845.46)	-6.3%
Health and Welfare Benefits		3401-3402	3,607,120.00	3,607,120.00	1,122,123.60	3,805,285.05	(198,165.05)	-5.5%
Unemployment Insurance		3501-3502	128,228.00	128,228.00	37,942.39	134,627.57	(6,399.57)	-5.0%
Workers' Compensation		3601-3602	828,590.00	828,590.00	266,797.87	911,471.79	(82,881.79)	-10.0%
OPEB, Allocated		3701-3702	379,585.00	379,585.00	77,151.25	399,578.75	(19,993.75)	-5.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Employee Benefits		3901-3902	100.00	100.00	0.00	100.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			11,603,052.00	11,603,052.00	3,199,508.67	12,144,946.04	(541,894.04)	-4.7%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	10,000.00	10,000.00	161,089.36	122,086.00	(112,086.00)	-1,120.9%
Books and Other Reference Materials		4200	34,500.00	34,500.00	19,819.29	19,819.29	14,680.71	42.6%
Materials and Supplies		4300	1,179,967.97	1,179,967.97	518,804.22	1,475,739.68	(295,771.71)	-25.1%
Noncapitalized Equipment		4400	282,041.92	282,041.92	102,240.19	415,433.71	(133,391.79)	-47.3%
Food		4700	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,507,009.89	1,507,009.89	801,953.06	2,033,578.68	(526,568.79)	-34.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,136,620.11	1,136,620.11	145,820.10	2,350,513.99	(1,213,893.88)	-106.8%
Travel and Conferences		5200	517,523.05	517,523.05	114,429.83	531,501.04	(13,977.99)	-2.7%
Dues and Memberships		5300	64,382.42	64,382.42	49,494.95	70,352.64	(5,970.22)	-9.3%
Insurance		5400-5450	80,187.00	80,187.00	61,022.20	80,187.00	0.00	0.0%
Operations and Housekeeping Services		5500	282,050.00	282,050.00	114,083.84	300,505.00	(18,455.00)	-6.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	559,859.15	559,859.15	156,841.43	592,071.86	(32,212.71)	-5.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(37,409.00)	(37,409.00)	284.43	(41,028.38)	3,619.38	-9.7%
Professional/Consulting Services and Operating Expenditures		5800	2,329,803.51	2,329,803.51	744,415.40	3,229,957.90	(900,154.39)	-38.6%
Communications		5900	128,778.36	128,778.36	30,540.58	130,909.36	(2,131.00)	-1.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,061,794.60	5,061,794.60	1,416,932.76	7,244,970.41	(2,183,175.81)	-43.1%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	18,983.00	475,740.74	(475,740.74)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	85,904.50	173,654.50	(173,654.50)	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	270,300.00	270,300.00	22,192.39	362,432.00	(92,132.00)	-34.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			270,300.00	270,300.00	127,079.89	1,011,827.24	(741,527.24)	-274.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	318,531.00	(318,531.00)	New

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

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Form 011  
D81839PZC9(2022-23)

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	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	43,613.00	43,613.00	22,865.57	43,613.00	0.00	0.0%
Other Debt Service - Principal		7439	253,170.00	253,170.00	125,525.77	253,170.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			321,783.00	321,783.00	148,391.34	640,314.00	(318,531.00)	-99.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(149,187.63)	(149,187.63)	(1,773.07)	(186,302.19)	37,114.56	-24.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(149,187.63)	(149,187.63)	(1,773.07)	(186,302.19)	37,114.56	-24.9%
<b>TOTAL, EXPENDITURES</b>			42,646,822.86	42,646,822.86	13,064,584.24	48,095,746.68	(5,448,923.82)	-12.8%
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	189,236.00	189,236.00	0.00	189,236.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	3,000,000.00	(3,000,000.00)	New
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	3,850.00	3,850.00	0.00	4,187.07	(337.07)	-8.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			193,086.00	193,086.00	0.00	3,193,423.07	(3,000,337.07)	-1,553.9%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(193,086.00)	(193,086.00)	0.00	(3,193,423.07)	3,000,337.07	-1,553.9%

Resource	Description	2022-23 Projected Totals
6057	Child Dev: Universal Prekindergarten (UPK) Planning & Implementation Grant - Countywide Planning and Capacity Building Grant	132,061.00
6230	California Clean Energy Jobs Act	9.97
6266	Educator Effectiveness, FY 2021-22	505,306.79
6300	Lottery: Instructional Materials	15,638.78
6331	CA Community Schools Partnership Act - Planning Grant	97,752.00
6360	Pupils with Disabilities Attending ROC/P	2,451.41
6371	CalWORKs for ROCP or Adult Education	11,699.41
6500	Special Education	110,593.84
6546	Mental Health-Related Services	8,341.39
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	59,588.85
7412	A-G Access/Success Grant	56,250.00
7413	A-G Learning Loss Mitigation Grant	56,250.00
7435	Learning Recovery Emergency Block Grant	473,938.00
7810	Other Restricted State	158,442.00
9010	Other Restricted Local	2,800,155.42
Total, Restricted Balance		4,488,478.86

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	337.07	(337.07)	New
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	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	337.07		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	(337.07)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	337.07	337.07	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	337.07		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning 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) 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		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>REVENUES</b>								
Sale of Equipment and Supplies		8631	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%
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%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%

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)
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Materials and Supplies		4300	0.00	0.00	0.00	337.07	(337.07)	New
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	337.07	(337.07)	New
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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%
<b>CAPITAL OUTLAY</b>								
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%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	337.07		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	337.07	337.07	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	337.07	337.07	New
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds from Disposal of Capital Assets		8953	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%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	337.07		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,513,308.00	5,513,308.00	(2,381.00)	5,618,885.00	105,577.00	1.9%
3) Other State Revenue		8300-8599	15,030,095.00	15,030,095.00	6,363,140.00	22,975,144.00	7,945,049.00	52.9%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			20,543,403.00	20,543,403.00	6,360,759.00	28,594,029.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	20,543,403.00	20,543,403.00	11,278,883.00	28,594,029.00	(8,050,626.00)	-39.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,543,403.00	20,543,403.00	11,278,883.00	28,594,029.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(4,918,124.00)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(4,918,124.00)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
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		
<b>Components of Ending Fund Balance</b>								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
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		
<b>LCFF SOURCES</b>								
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%
<b>FEDERAL REVENUE</b>								
Pass-Through Revenues From Federal Sources		8287	5,513,308.00	5,513,308.00	(2,381.00)	5,618,885.00	105,577.00	1.9%
TOTAL, FEDERAL REVENUE			5,513,308.00	5,513,308.00	(2,381.00)	5,618,885.00	105,577.00	1.9%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	13,200,000.00	13,200,000.00	6,363,140.00	21,145,855.00	7,945,855.00	60.2%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,830,095.00	1,830,095.00	0.00	1,829,289.00	(806.00)	0.0%
TOTAL, OTHER STATE REVENUE			15,030,095.00	15,030,095.00	6,363,140.00	22,975,144.00	7,945,049.00	52.9%
<b>OTHER LOCAL REVENUE</b>								
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%
<b>TOTAL, REVENUES</b>			20,543,403.00	20,543,403.00	6,360,759.00	28,594,029.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	2,779,011.00	2,779,011.00	971,099.00	2,783,275.00	(4,264.00)	-0.2%
To County Offices		7212	4,564,392.00	4,564,392.00	3,944,644.00	4,664,899.00	(100,507.00)	-2.2%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	6500	7221	7,605,500.00	7,605,500.00	3,445,828.00	11,819,067.00	(4,213,567.00)	-55.4%
To County Offices	6500	7222	5,594,500.00	5,594,500.00	2,917,312.00	9,326,788.00	(3,732,288.00)	-66.7%
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)			20,543,403.00	20,543,403.00	11,278,883.00	28,594,029.00	(8,050,626.00)	-39.2%
TOTAL, EXPENDITURES			20,543,403.00	20,543,403.00	11,278,883.00	28,594,029.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	186,472.66	186,472.66	37,954.53	236,436.65	49,963.99	26.8%
3) Other State Revenue		8300-8599	1,022,900.34	1,022,900.34	354,786.86	1,364,706.14	341,805.80	33.4%
4) Other Local Revenue		8600-8799	829,283.00	829,283.00	143,901.77	950,416.89	121,133.89	14.6%
5) TOTAL, REVENUES			2,038,656.00	2,038,656.00	536,643.16	2,551,559.68		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	655,446.00	655,446.00	185,974.43	687,372.00	(31,926.00)	-4.9%
2) Classified Salaries		2000-2999	535,705.00	535,705.00	170,428.18	562,690.00	(26,985.00)	-5.0%
3) Employee Benefits		3000-3999	632,826.00	632,826.00	167,173.29	662,032.54	(29,206.54)	-4.6%
4) Books and Supplies		4000-4999	57,228.86	57,228.86	57,520.97	309,209.20	(251,980.34)	-440.3%
5) Services and Other Operating Expenditures		5000-5999	294,776.51	294,776.51	76,798.83	456,728.26	(161,951.75)	-54.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	149,187.63	149,187.63	1,773.07	186,302.19	(37,114.56)	-24.9%
9) TOTAL, EXPENDITURES			2,325,170.00	2,325,170.00	659,668.77	2,864,334.19		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(286,514.00)	(286,514.00)	(123,025.61)	(312,774.51)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	189,236.00	189,236.00	0.00	189,236.00	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			189,236.00	189,236.00	0.00	189,236.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(97,278.00)	(97,278.00)	(123,025.61)	(123,538.51)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	696,632.11	696,632.11		838,576.36	141,944.25	20.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			696,632.11	696,632.11		838,576.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			696,632.11	696,632.11		838,576.36		
2) Ending Balance, June 30 (E + F1e)			599,354.11	599,354.11		715,037.85		
<b>Components of Ending Fund Balance</b>								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	12,071.95	12,071.95		26,398.12		
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	587,282.16	587,282.16		688,639.73		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	186,472.66	186,472.66	37,954.53	236,436.65	49,963.99	26.8%
TOTAL, FEDERAL REVENUE			186,472.66	186,472.66	37,954.53	236,436.65	49,963.99	26.8%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	641,528.00	641,528.00	266,876.00	805,573.00	164,045.00	25.6%
All Other State Revenue	All Other	8590	381,372.34	381,372.34	87,910.86	559,133.14	177,760.80	46.6%
TOTAL, OTHER STATE REVENUE			1,022,900.34	1,022,900.34	354,786.86	1,364,706.14	341,805.80	33.4%
<b>OTHER LOCAL REVENUE</b>								
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	4,805.00	4,805.00	1,735.02	4,805.00	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	15,000.00	15,000.00	New
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	824,478.00	824,478.00	142,166.75	930,611.89	106,133.89	12.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			829,283.00	829,283.00	143,901.77	950,416.89	121,133.89	14.6%
<b>TOTAL, REVENUES</b>			2,038,656.00	2,038,656.00	536,643.16	2,551,559.68		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	229,551.00	229,551.00	63,454.07	243,263.00	(13,712.00)	-6.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	206,056.00	206,056.00	68,685.36	233,761.00	(27,705.00)	-13.4%
Other Certificated Salaries		1900	219,839.00	219,839.00	53,835.00	210,348.00	9,491.00	4.3%
TOTAL, CERTIFICATED SALARIES			655,446.00	655,446.00	185,974.43	687,372.00	(31,926.00)	-4.9%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	136,941.00	136,941.00	37,461.16	143,875.00	(6,934.00)	-5.1%
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%

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)
Clerical, Technical and Office Salaries		2400	347,945.00	347,945.00	116,192.62	366,992.00	(19,047.00)	-5.5%
Other Classified Salaries		2900	50,819.00	50,819.00	16,774.40	51,823.00	(1,004.00)	-2.0%
TOTAL, CLASSIFIED SALARIES			535,705.00	535,705.00	170,428.18	562,690.00	(26,985.00)	-5.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	140,942.00	140,942.00	29,604.75	146,839.00	(5,897.00)	-4.2%
PERS		3201-3202	158,924.00	158,924.00	50,731.98	162,170.54	(3,246.54)	-2.0%
OASDI/Medicare/Alternative		3301-3302	17,299.00	17,299.00	4,929.85	18,320.00	(1,021.00)	-5.9%
Health and Welfare Benefits		3401-3402	250,577.00	250,577.00	66,986.25	262,104.00	(11,527.00)	-4.6%
Unemployment Insurance		3501-3502	5,908.00	5,908.00	1,811.13	6,259.00	(351.00)	-5.9%
Workers' Compensation		3601-3602	39,649.00	39,649.00	13,109.33	45,294.00	(5,645.00)	-14.2%
OPEB, Allocated		3701-3702	19,527.00	19,527.00	0.00	21,046.00	(1,519.00)	-7.8%
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			632,826.00	632,826.00	167,173.29	662,032.54	(29,206.54)	-4.6%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	57,228.86	57,228.86	53,648.97	305,337.20	(248,108.34)	-433.5%
Noncapitalized Equipment		4400	0.00	0.00	3,872.00	3,872.00	(3,872.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			57,228.86	57,228.86	57,520.97	309,209.20	(251,980.34)	-440.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	8,968.05	8,968.05	11,157.80	39,749.38	(30,781.33)	-343.2%
Dues and Memberships		5300	4,228.46	4,228.46	3,026.98	6,535.00	(2,306.54)	-54.5%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	12,960.00	12,960.00	5,147.86	11,960.00	1,000.00	7.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	85,078.00	85,078.00	36,344.55	91,009.68	(5,931.68)	-7.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	37,409.00	37,409.00	(284.43)	41,028.38	(3,619.38)	-9.7%
Professional/Consulting Services and								
Operating Expenditures		5800	145,677.00	145,677.00	21,254.03	266,141.78	(120,464.78)	-82.7%
Communications		5900	456.00	456.00	152.04	304.04	151.96	33.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			294,776.51	294,776.51	76,798.83	456,728.26	(161,951.75)	-54.9%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	149,187.63	149,187.63	1,773.07	186,302.19	(37,114.56)	-24.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			149,187.63	149,187.63	1,773.07	186,302.19	(37,114.56)	-24.9%
<b>TOTAL, EXPENDITURES</b>			2,325,170.00	2,325,170.00	659,668.77	2,864,334.19		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	189,236.00	189,236.00	0.00	189,236.00	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			189,236.00	189,236.00	0.00	189,236.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			189,236.00	189,236.00	0.00	189,236.00		

Resource	Description	2022-23 Projected Totals
6130	Child Development: Center-Based Reserve Account	12,049.62
9010	Other Restricted Local	14,348.50
Total, Restricted Balance		26,398.12

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	26,000.00	26,000.00	5,889.70	26,000.00	0.00	0.0%
5) TOTAL, REVENUES			26,000.00	26,000.00	5,889.70	26,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			26,000.00	26,000.00	5,889.70	26,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	3,000,000.00	3,000,000.00	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	3,000,000.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			26,000.00	26,000.00	5,889.70	3,026,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,383,546.01	2,383,546.01		2,384,088.28	542.27	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,383,546.01	2,383,546.01		2,384,088.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,383,546.01	2,383,546.01		2,384,088.28		
2) Ending Balance, June 30 (E + F1e)			2,409,546.01	2,409,546.01		5,410,088.28		
<b>Components of Ending Fund Balance</b>								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
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	2,409,546.01	2,409,546.01		5,410,088.28		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	26,000.00	26,000.00	5,889.70	26,000.00	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			26,000.00	26,000.00	5,889.70	26,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			26,000.00	26,000.00	5,889.70	26,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	3,000,000.00	3,000,000.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	3,000,000.00	3,000,000.00	New
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + e)			0.00	0.00	0.00	3,000,000.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	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	1,005,788.00	1,005,788.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	1,005,788.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	17,886.00	(17,886.00)	New
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	17,886.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	0.00	987,902.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	987,902.00		
<b>F. FUND BALANCE, RESERVES</b>								
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		987,902.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		987,902.00		
c) Committed								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	1,005,788.00	1,005,788.00	New
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	1,005,788.00	1,005,788.00	New
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	1,005,788.00		
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	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)
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%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	17,886.00	(17,886.00)	New
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	17,886.00	(17,886.00)	New
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
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	17,886.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/County School Facilities Fund		8913	0.00	0.00	0.00	0.00	0.00	0.0%
From: All Other Funds								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: 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%

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

Resource	Description	2022-23 Projected Totals
7710	State School Facilities Projects	987,902.00
Total, Restricted Balance		987,902.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	445.00	445.00	290.04	447.00	2.00	0.4%
5) TOTAL, REVENUES			445.00	445.00	290.04	447.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	100.00	100.00	0.00	100.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	5,000.00	5,000.00	1,200.00	5,000.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			5,100.00	5,100.00	1,200.00	5,100.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)</b>			(4,655.00)	(4,655.00)	(909.96)	(4,653.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,850.00	3,850.00	0.00	3,850.00	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			3,850.00	3,850.00	0.00	3,850.00		
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(805.00)	(805.00)	(909.96)	(803.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	36,151.99	36,151.99		36,651.59	499.60	1.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			36,151.99	36,151.99		36,651.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			36,151.99	36,151.99		36,651.59		
2) Ending Net Position, June 30 (E + F1e)			35,346.99	35,346.99		35,848.59		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	35,346.99	35,346.99		35,848.59		
<b>OTHER STATE REVENUE</b>								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	345.00	345.00	90.04	247.00	(98.00)	-28.4%
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	100.00	100.00	200.00	200.00	100.00	100.0%
TOTAL, OTHER LOCAL REVENUE			445.00	445.00	290.04	447.00	2.00	0.4%
TOTAL, REVENUES			445.00	445.00	290.04	447.00		
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

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, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	100.00	100.00	0.00	100.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			100.00	100.00	0.00	100.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		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	5,000.00	5,000.00	1,200.00	5,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,000.00	5,000.00	1,200.00	5,000.00	0.00	0.0%
<b>DEPRECIATION AND AMORTIZATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			5,100.00	5,100.00	1,200.00	5,100.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	3,850.00	3,850.00	0.00	3,850.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,850.00	3,850.00	0.00	3,850.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%



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 + c - d + e)			3,850.00	3,850.00	0.00	3,850.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. ADDITIONS</b>								
1) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
2) Funds Collected for Others		8800	240,881,764.89	240,881,764.89	89,068,057.73	268,684,000.00	27,802,235.11	11.5%
3) TOTAL, ADDITIONS			240,881,764.89	240,881,764.89	89,068,057.73	268,684,000.00		
<b>B. DEDUCTIONS</b>								
2) Services and Other Operating Expenses		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Funds Distributed to Others		7500	240,881,764.89	240,881,764.89	89,068,057.73	268,684,000.00	(27,802,235.11)	-11.5%
3) TOTAL, DEDUCTIONS			240,881,764.89	240,881,764.89	89,068,057.73	268,684,000.00		
<b>C. NET INCREASE (DECREASE) IN NET POSITION (A3 - B3)</b>			0.00	0.00	0.00	0.00		
<b>D. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	.22	.22		.44	.22	100.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (D1a + D1b)			.22	.22		.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (D1c + D1d)			.22	.22		.44		
2) Ending Net Position, June 30 (C + D1e)			.22	.22		.44		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	.22	.22		.44		
<b>TOTAL ADDITIONS</b>								
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%
Funds Collected for Others		8800	240,881,764.89	240,881,764.89	89,068,057.73	268,684,000.00	27,802,235.11	11.5%
TOTAL, ADDITIONS			240,881,764.89	240,881,764.89	89,068,057.73	268,684,000.00		
<b>TOTAL DEDUCTIONS</b>								
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Funds Distributed to Others		7500	240,881,764.89	240,881,764.89	89,068,057.73	268,684,000.00	(27,802,235.11)	-11.5%
TOTAL, DEDUCTIONS			240,881,764.89	240,881,764.89	89,068,057.73	268,684,000.00		

First Interim  
COUNTY OFFICE OF EDUCATION CERTIFICATION OF INTERIM  
REPORT  
For the Fiscal Year 2022-23

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: December 14, 2022

Signed: \_\_\_\_\_

County Superintendent of Schools

**CERTIFICATION OF FINANCIAL CONDITION**

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**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: Ivo Denham

Telephone: 559-589-7042

Title: Director Business Services

E-mail: idenham@kingscoe.org

**Criteria and Standards Review Summary**

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

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

S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2021-22) annual payment? • 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
			X	
			X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since budget adoption in OPEB liabilities?		X
			X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
			n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)	X X 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	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0.0%
b. Juvenile Hall's, 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)]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	30.00	30.00	30.00	30.00	0.00	0.0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0.0%
b. Special Education-Special Day Class	234.83	234.83	234.83	234.83	0.00	0.0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0.0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0.0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0.0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	234.83	234.83	234.83	234.83	0.00	0.0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	264.83	264.83	264.83	264.83	0.00	0.0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0.0%
<b>5. County Operations Grant ADA</b>	26,462.36	26,462.36	26,462.36	26,462.36	0.00	0.0%
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October									
A. BEGINNING CASH			13,093,864.53	13,438,853.96	13,636,743.05	11,831,527.64	12,118,872.64	12,224,969.47	14,010,717.49	14,116,814.32
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019			409,392.00	483,387.00	368,452.00	680,510.38	795,445.13	680,510.38	680,510.38
Property Taxes	8020-8079			484,181.67				1,564,716.44		
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299		80,891.02	8,351.67	102,970.40	31,089.92	891,470.97	891,470.97	891,470.97	891,470.97
Other State Revenue	8300-8599		273,351.63	1,047,288.89	420,566.22	236,494.74	621,374.91	621,374.91	621,374.91	621,374.91
Other Local Revenue	8600-8799		112,376.61	989,205.08	1,220,491.35	1,254,382.45	2,745,588.46	2,745,588.46	2,745,588.46	2,745,588.46
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			466,619.26	2,938,419.31	2,227,414.97	1,890,419.11	4,938,944.72	6,618,595.91	4,938,944.72	4,938,944.72
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		369,647.22	1,051,080.39	1,071,570.00	1,094,042.15	1,100,198.08	1,100,198.08	1,100,198.08	1,100,198.08
Classified Salaries	2000-2999		695,733.71	1,021,624.42	1,031,895.93	1,036,897.77	1,129,042.03	1,129,042.03	1,129,042.03	1,129,042.03
Employee Benefits	3000-3999		494,340.29	887,840.33	904,904.73	912,423.32	1,118,179.67	1,118,179.67	1,118,179.67	1,118,179.67
Books and Supplies	4000-4999		15,149.83	156,997.09	439,031.85	190,774.29	153,953.20	153,953.20	153,953.20	153,953.20
Services	5000-5999		205,936.45	416,977.29	482,276.90	311,742.12	728,504.71	728,504.71	728,504.71	728,504.71
Capital Outlay	6000-6599		5,985.00	95,967.54	18,695.35	6,432.00	110,593.42	110,593.42	110,593.42	110,593.42
Other Outgo	7000-7499		(443.31)	147,948.04	(443.23)	(443.23)	38,424.19	38,424.19	38,424.19	38,424.19
Interfund Transfers Out	7600-7629						399,177.88	399,177.88	399,177.88	399,177.88

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,786,349.19	3,778,435.10	3,947,931.53	3,551,868.42	4,778,073.18	4,778,073.18	4,778,073.18	4,778,073.18
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	6,800.00					850.00	850.00	850.00	850.00
Accounts Receivable	9200-9299	8,251,860.93	3,434,301.85	1,916,950.51	152,772.39	2,196,445.63	68,923.82	68,923.82	68,923.82	68,923.82
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330	55,317.27		53,726.63	250.00		167.58	167.58	167.58	167.58
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490	248,520.00					31,065.00	31,065.00	31,065.00	31,065.00
SUBTOTAL		8,562,498.20	3,434,301.85	1,970,677.14	153,022.39	2,196,445.63	101,006.40	101,006.40	101,006.40	101,006.40
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	2,946,863.51	1,443,304.20	14,866.89	(5,207.77)	247,651.32	155,781.11	155,781.11	155,781.11	155,781.11
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650	1,487,112.67	326,278.29	917,905.37	242,929.01					
Deferred Inflows of Resources	9690									
SUBTOTAL		4,433,976.18	1,769,582.49	932,772.26	237,721.24	247,651.32	155,781.11	155,781.11	155,781.11	155,781.11
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		4,128,522.02	1,664,719.36	1,037,904.88	(84,698.85)	1,948,794.31	(54,774.71)	(54,774.71)	(54,774.71)	(54,774.71)
E. NET INCREASE/DECREASE (B - C + D)			344,989.43	197,889.09	(1,805,215.41)	287,345.00	106,096.83	1,785,748.02	106,096.83	106,096.83
F. ENDING CASH (A + E)			13,438,853.96	13,636,743.05	11,831,527.64	12,118,872.64	12,224,969.47	14,010,717.49	14,116,814.32	14,222,911.15
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):		October							
A. BEGINNING CASH		14,222,911.15	14,443,942.73	16,114,756.00	16,220,852.83				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	795,445.13	680,510.38	680,510.38	795,445.09	0.00		7,050,118.25	7,050,118.00
Property Taxes	8020-8079		1,564,716.44					3,613,614.55	3,613,614.55
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	891,470.97	891,470.97	891,470.97	891,470.98			7,355,070.78	7,355,070.78
Other State Revenue	8300-8599	621,374.91	621,374.91	621,374.91	621,374.89			6,948,700.74	6,948,700.74
Other Local Revenue	8600-8799	2,745,588.46	2,745,588.46	2,745,588.46	2,745,588.48			25,541,163.19	25,541,163.19
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		5,053,879.47	6,503,661.16	4,938,944.72	5,053,879.44	0.00	0.00	50,508,667.51	50,508,667.26
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,100,198.08	1,100,198.08	1,100,198.08	1,100,198.08	0.00		12,387,924.40	12,387,924.40
Classified Salaries	2000-2999	1,129,042.03	1,129,042.03	1,129,042.03	1,129,042.06			12,818,488.10	12,818,488.10
Employee Benefits	3000-3999	1,118,179.67	1,118,179.67	1,118,179.67	1,118,179.68			12,144,946.04	12,144,946.04
Books and Supplies	4000-4999	153,953.20	153,953.20	153,953.20	153,953.22			2,033,578.68	2,033,578.68
Services	5000-5999	728,504.71	728,504.71	728,504.71	728,504.68			7,244,970.41	7,244,970.41
Capital Outlay	6000-6599	110,593.42	110,593.42	110,593.42	110,593.41			1,011,827.24	1,011,827.24
Other Outgo	7000-7499	38,424.19	38,424.19	38,424.19	38,424.21			454,011.81	454,011.81
Interfund Transfers Out	7600-7629	399,177.88	399,177.88	399,177.88	399,177.91			3,193,423.07	3,193,423.07
All Other Financing Uses	7630-7699							0.00	0.00



Description	Object	March	April	May	June	Accruals	Adjustments	Total	Budget
TOTAL DISBURSEMENTS		4,778,073.18	4,778,073.18	4,778,073.18	4,778,073.25	0.00	0.00	51,289,169.75	51,289,169.75
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	850.00	850.00	850.00	850.00			6,800.00	
Accounts Receivable	9200-9299	68,923.82	68,923.82	68,923.82	68,923.81			8,251,860.83	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330	167.58	167.58	167.58	167.58			55,317.27	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490	31,065.00	31,065.00	31,065.00	31,065.00			248,520.00	
SUBTOTAL		101,006.40	101,006.40	101,006.40	101,006.39	0.00	0.00	8,562,498.20	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	155,781.11	155,781.11	155,781.11	155,781.10			2,946,863.51	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							1,487,112.67	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		155,781.11	155,781.11	155,781.11	155,781.10	0.00	0.00	4,433,976.18	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		(54,774.71)	(54,774.71)	(54,774.71)	(54,774.71)	0.00	0.00	4,128,522.02	
E. NET INCREASE/DECREASE (B - C + D)		221,031.58	1,670,813.27	106,096.83	221,031.48	0.00	0.00	3,348,019.78	(780,502.49)
F. ENDING CASH (A + E)		14,443,942.73	16,114,756.00	16,220,852.83	16,441,884.31				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								16,441,884.31	

Section I - Expenditures	Funds 01, 09, and 62			2022-23 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	51,289,169.75
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	7,128,842.78
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	459,273.92
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	831,827.24
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	296,783.00
4. Other Transfers Out	All	9200	7200-7299	318,531.00
5. Interfund Transfers Out	All	9300	7600-7629	3,193,423.07
6. All Other Financing Uses	All	9100, 9200	7699, 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	2,621,922.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	7,500,629.22
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				15,222,389.45
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				28,937,937.52
Section II - Expenditures Per ADA				2022-23 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*				30.00
B. Expenditures per ADA (Line I.E divided by Line II.A)				964,597.92
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)			Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)			19,759,024.45	385,016.06
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)			0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)			19,759,024.45	385,016.06
B. Required effort (Line A.2 times 90%)			17,783,122.01	346,514.45

C. Current year expenditures (Line I.E and Line II.B)	28,937,937.52	964,597.92
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2024-25 may be reduced by the lower of the two percentages)	0.00%	0.00%
*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.		
<b>SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	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)
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)		26,462.36	0.00%	26,462.36	0.00%	26,462.36
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	9,266,055.55	4.97%	9,726,989.00	3.73%	10,089,874.00
2. Federal Revenues	8100-8299	190,239.00	0.00%	190,239.00	0.00%	190,239.00
3. Other State Revenues	8300-8599	93,822.00	2.15%	95,843.00	1.66%	97,434.00
4. Other Local Revenues	8600-8799	649,905.00	0.00%	649,905.00	0.00%	649,905.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(479,636.68)	(2.89%)	(465,771.00)	4.20%	(485,315.00)
6. Total (Sum lines A1 thru A5c)		9,720,384.87	4.91%	10,197,205.00	3.38%	10,542,137.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,580,915.00		1,618,842.00
b. Step & Column Adjustment				29,879.00		30,596.00
c. Cost-of-Living Adjustment				12,158.00		
d. Other Adjustments				(4,110.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,580,915.00	2.40%	1,618,842.00	1.89%	1,649,438.00
2. Classified Salaries						
a. Base Salaries				2,993,476.00		2,996,053.00
b. Step & Column Adjustment				56,577.00		56,625.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(54,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,993,476.00	.09%	2,996,053.00	1.89%	3,052,678.00
3. Employee Benefits	3000-3999	1,997,125.89	1.05%	2,018,130.00	.41%	2,026,473.00
4. Books and Supplies	4000-4999	444,054.02	1.00%	448,495.00	1.00%	452,979.00
5. Services and Other Operating Expenditures	5000-5999	1,081,682.36	1.00%	1,092,499.00	1.00%	1,103,424.00
6. Capital Outlay	6000-6999	303,432.00	0.00%	303,432.00	0.00%	303,432.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	296,783.00	0.00%	296,783.00	0.00%	296,783.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,872,878.23)	0.00%	(2,872,878.23)	0.00%	(2,872,878.23)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,189,236.00	0.00%	3,189,236.00	0.00%	3,189,236.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		9,013,826.04	.85%	9,090,591.77	1.22%	9,201,564.77
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		706,558.83		1,106,613.23		1,340,572.23
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,231,313.87		11,937,872.70		13,044,485.93
2. Ending Fund Balance (Sum lines C and D1)		11,937,872.70		13,044,485.93		14,385,058.16
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,800.00		1,800.00		1,800.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
d. Assigned	9780	7,150,012.90		7,347,206.73		7,557,054.73
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,500,000.00		1,500,000.00		1,500,000.00
2. Unassigned/Unappropriated	9790	3,286,059.80		4,195,479.20		5,326,203.43
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,937,872.70		13,044,485.93		14,385,058.16
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,500,000.00		1,500,000.00		1,500,000.00
c. Unassigned/Unappropriated	9790	3,286,059.80		4,195,479.20		5,326,203.43
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		4,786,059.80		5,695,479.20		6,826,203.43
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
For 2023-24: LCFF receives a 5.38% COLA with flat funding for differentiated assistance; Federal revenue is flat funded; salaries include 1.89% for step and column as well as a projected salary increase to our certificated bargaining unit. We also have an other adjustment reduction to salaries relating to a one-time stipend in 2022-23. For 2024-25: LCFF receives a 4.02% COLA with projected flat funding for differentiated assistance; Federal revenue is flat funded; salaries include a 1.89% for step and column.						

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	1,397,677.00	0.00%	1,397,677.00	0.00%	1,397,677.00
2. Federal Revenues	8100-8299	7,164,831.78	(21.08%)	5,654,150.00	(9.47%)	5,118,579.00
3. Other State Revenues	8300-8599	6,854,878.74	(52.68%)	3,243,493.00	(.34%)	3,232,474.00
4. Other Local Revenues	8600-8799	24,891,258.19	8.25%	26,944,975.00	1.16%	27,256,873.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	479,636.68	(2.89%)	465,771.00	4.20%	485,315.00
6. Total (Sum lines A1 thru A5c)		40,788,282.39	(7.56%)	37,706,066.00	(.57%)	37,490,918.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				10,807,009.40		11,248,578.40
b. Step & Column Adjustment				204,252.00		212,598.00
c. Cost-of-Living Adjustment				376,167.00		
d. Other Adjustments				(138,850.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,807,009.40	4.09%	11,248,578.40	1.89%	11,461,176.40
2. Classified Salaries						
a. Base Salaries				9,825,012.10		9,909,136.10
b. Step & Column Adjustment				185,692.00		187,282.00
c. Cost-of-Living Adjustment				137,282.00		
d. Other Adjustments				(238,850.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,825,012.10	.86%	9,909,136.10	1.89%	10,096,418.10
3. Employee Benefits	3000-3999	10,147,820.15	1.12%	10,261,279.00	.67%	10,329,825.00
4. Books and Supplies	4000-4999	1,589,524.66	(26.89%)	1,162,051.00	(2.27%)	1,135,616.00
5. Services and Other Operating Expenditures	5000-5999	6,163,288.05	(43.81%)	3,463,249.00	(2.04%)	3,392,523.00
6. Capital Outlay	6000-6999	708,395.24	(90.86%)	64,749.00	0.00%	64,749.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	343,531.00	(92.72%)	25,000.00	0.00%	25,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,686,576.04	0.00%	2,686,576.00	0.00%	2,686,576.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,187.07	(8.05%)	3,850.00	0.00%	3,850.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		42,275,343.71	(8.16%)	38,824,468.50	.96%	39,195,733.50
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,487,061.32)		(1,118,402.50)		(1,704,815.50)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,975,540.18		4,488,478.86		3,370,076.36
2. Ending Fund Balance (Sum lines C and D1)		4,488,478.86		3,370,076.36		1,665,260.86
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	4,488,478.86		3,370,076.36		1,665,260.86
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)		4,488,478.86		3,370,076.36		1,665,260.86
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
<p>For 2023-24: Federal revenue declined for one-time ESSER II, ESSER III, ELO, ARP Homeless, Special Ed ARP IDEA Part B, and CDPH Workforce Development Grant funding; Other State revenue declined for one-time funding of Inclusive Early Education, Educator Effectiveness, Strong Workforce, In Person Instruction (IPI), COVID Mitigation for Counties, California Community School Partnership Grant, and the Art, Music, Instructional Materials Block Grant; Other Local revenue is increased for contracted services; salaries include 1.89% for step and column as well as projected salary increases for certificated and classified bargaining units. We also have an other adjustment reduction to salaries relating to a one-time stipend in 2022-23; Books and supplies is reduced for one-time costs associated with ARP Homeless, Inclusive Early Ed, Strong Workforce, Special Ed Learning Recovery, Art Music Instructional Materials Block Grant, and Information Technology projects; Other operating expenses is reduced for the one-time expenses related to ESSER II, ESSER III, ELO, Inclusive Early Ed, Strong Workforce, Special Ed Dispute Prevention &amp; Resolution, Special Ed Learning Recovery Support, Special Ed ARP IDEA Part B, Art Music Instructional Materials Block Grant, and Information Technology projects; Capital Outlay is reduced for costs associated with Inclusive Early Ed, Restricted donation for playground, and Information Technology projects; Other Outgo is reduced for the one-time costs associated with SBHIP. For 2024-25: Federal Revenue declined for one-time ESSER III, ARP Homeless Children &amp; Youth; Other Local Revenue is increased for contracted services; salaries include 1.89% for step and column; Books and supplies declines for one-time costs associated with ARP Homeless Children &amp; Youth, California Community School Partnership Grant, and Career Tech Ed Incentive Grant Program; Other Operating expenses is reduced for one-time costs associated with ARP Homeless Children &amp; Youth, California Community School Partnership Grant, and Career Tech Ed Incentive Grant Program;</p>						

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)		26,462.36	0.00%	26,462.36	0.00%	26,462.36
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	10,663,732.55	4.32%	11,124,666.00	3.26%	11,487,551.00
2. Federal Revenues	8100-8299	7,355,070.78	(20.54%)	5,844,389.00	(9.16%)	5,308,818.00
3. Other State Revenues	8300-8599	6,948,700.74	(51.94%)	3,339,336.00	(.28%)	3,329,908.00
4. Other Local Revenues	8600-8799	25,541,163.19	8.04%	27,594,880.00	1.13%	27,906,778.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		50,508,667.26	(5.16%)	47,903,271.00	.27%	48,033,055.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				12,387,924.40		12,867,420.40
b. Step & Column Adjustment				234,131.00		243,194.00
c. Cost-of-Living Adjustment				388,325.00		0.00
d. Other Adjustments				(142,960.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,387,924.40	3.87%	12,867,420.40	1.89%	13,110,614.40
2. Classified Salaries						
a. Base Salaries				12,818,488.10		12,905,189.10
b. Step & Column Adjustment				242,269.00		243,907.00
c. Cost-of-Living Adjustment				137,282.00		0.00
d. Other Adjustments				(292,850.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,818,488.10	.68%	12,905,189.10	1.89%	13,149,096.10
3. Employee Benefits	3000-3999	12,144,946.04	1.11%	12,279,409.00	.63%	12,356,298.00
4. Books and Supplies	4000-4999	2,033,578.68	(20.80%)	1,610,546.00	(1.36%)	1,588,595.00
5. Services and Other Operating Expenditures	5000-5999	7,244,970.41	(37.12%)	4,555,748.00	(1.31%)	4,495,947.00
6. Capital Outlay	6000-6999	1,011,827.24	(63.61%)	368,181.00	0.00%	368,181.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	640,314.00	(49.75%)	321,783.00	0.00%	321,783.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(186,302.19)	0.00%	(186,302.23)	0.00%	(186,302.23)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,193,423.07	(.01%)	3,193,086.00	0.00%	3,193,086.00
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)		51,289,169.75	(6.58%)	47,915,060.27	1.01%	48,397,298.27
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(780,502.49)		(11,789.27)		(364,243.27)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		17,206,854.05		16,426,351.56		16,414,562.29
2. Ending Fund Balance (Sum lines C and D1)		16,426,351.56		16,414,562.29		16,050,319.02
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,800.00		1,800.00		1,800.00
b. Restricted	9740	4,488,478.86		3,370,076.36		1,665,260.86
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2023-24 Projection (C)	% Change (Cols. E-C/C) (D)	2024-25 Projection (E)
d. Assigned	9780	7,150,012.90		7,347,206.73		7,557,054.73
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,500,000.00		1,500,000.00		1,500,000.00
2. Unassigned/Unappropriated	9790	3,286,059.80		4,195,479.20		5,326,203.43
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		16,426,351.56		16,414,562.29		16,050,319.02
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,500,000.00		1,500,000.00		1,500,000.00
c. Unassigned/Unappropriated	9790	3,286,059.80		4,195,479.20		5,326,203.43
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	9792			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		4,786,059.80		5,695,479.20		6,826,203.43
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.33%		11.89%		14.10%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	Kings County					
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)		28,594,029.00		28,594,029.00		28,594,029.00
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)		51,289,169.75		47,915,060.27		48,397,298.27
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		51,289,169.75		47,915,060.27		48,397,298.27
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)		51,289,169.75		47,915,060.27		48,397,298.27
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,538,675.09		1,437,451.81		1,451,918.95
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		664,000.00		664,000.00		664,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,538,675.09		1,437,451.81		1,451,918.95
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 multiyear commitments (including cost-of-living adjustments).

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

County Office ADA Standard Percentage Range:

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

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 1B-2)	Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2022-23)	30.00	30.00	0.0%	Met
1st Subsequent Year (2023-24)	30.00	30.00	0.0%	Met
2nd Subsequent Year (2024-25)	30.00	30.00	0.0%	Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2022-23)	234.83	234.83	0.0%	Met
1st Subsequent Year (2023-24)	234.83	234.83	0.0%	Met
2nd Subsequent Year (2024-25)	234.83	234.83	0.0%	Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2022-23)	26,462.36	26,462.36	0.0%	Met
1st Subsequent Year (2023-24)	26,462.36	26,462.36	0.0%	Met
2nd Subsequent Year (2024-25)	26,462.36	26,462.36	0.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)				
Current Year (2022-23)	0.00	0.00	0.0%	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	Met

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

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

- 1a. STANDARD MET - Projected ADA for County Operations Grant and county operated programs has not changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:  
(required if NOT met)

2. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim		Status
	(Form 01CS, Item 2C)	Projected Year Totals	Percent Change	
Current Year (2022-23)	10,362,331.00	10,663,732.55	2.9%	Not Met
1st Subsequent Year (2023-24)	10,813,846.00	11,124,666.00	2.9%	Not Met
2nd Subsequent Year (2024-25)	11,169,374.00	11,487,551.00	2.8%	Not Met

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

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

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

Explanation:  
(required if NOT met)

The property tax transfer to special education was increased by \$128,000 and the county operations grant increased by \$173,000 to reflect the most updated projections available.

3. **CRITERION: Salaries and Benefits**

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

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

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

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

**Salaries and Benefits**

Fiscal Year	First Interim		Percent Change	Status
	Budget Adoption	Projected Year Totals		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	(Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2022-23)	35,635,123.00	37,351,358.54	4.8%	Met
1st Subsequent Year (2023-24)	35,810,469.00	38,052,018.50	6.3%	Not Met
2nd Subsequent Year (2024-25)	36,194,976.00	38,616,008.50	6.7%	Not Met

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

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

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

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

Fiscal Year 2023-24 includes a step and column increase of 1.89% on salaries as well projected salary increases of 6.88% for our KTA bargaining unit and 4% for our CSEA bargaining unit. We have also hired additional staff for our special education and expanded learning (PASE) programs.

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First Interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)</b>				
Current Year (2022-23)	6,778,179.25	7,355,070.78	8.5%	Yes
1st Subsequent Year (2023-24)	5,594,642.00	5,844,389.00	4.5%	No
2nd Subsequent Year (2024-25)	5,285,974.00	5,308,818.00	.4%	No

Explanation:  
(required if Yes) Current year includes ESSER III of \$98,000, ARP Homeless Children & Youth of \$196,000, and CDPH Workforce Development Grant of \$271,000 that was not included in the adopted budget.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2022-23)	3,841,172.37	6,948,700.74	80.9%	Yes
1st Subsequent Year (2023-24)	2,896,229.00	3,339,336.00	15.3%	Yes
2nd Subsequent Year (2024-25)	2,929,654.00	3,328,908.00	13.7%	Yes

Explanation:  
(required if Yes) First Interim includes additional revenue for the ASES program of \$169,000, UPK of \$79,000, Inclusive Early Education Grant of \$364,000, Educator Effectiveness of \$150,000, California Community School Partnership of \$200,000, Career Tech Ed Incentive of \$39,000, Strong Workforce of \$716,000, Mental Health funding of \$491,000, Art Music Instructional Materials Block Grant of \$174,000, Learning Recovery Emergency Block Grant of \$474,000, and K-16 Collaborative Grant of \$164,000. Other state revenue declines in the out years for one-time funding associated with Inclusive Early Education, Educator Effectiveness, Strong Workforce, In Person Instruction (IPI), COVID Mitigation for Counties, California Community School Partnership Grant.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2022-23)	24,357,823.17	25,541,163.19	4.9%	No
1st Subsequent Year (2023-24)	25,615,218.00	27,594,880.00	7.7%	Yes
2nd Subsequent Year (2024-25)	26,097,559.00	27,906,778.00	6.9%	Yes

Explanation:  
(required if Yes) Other local revenue increases are associated with contracted services.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2022-23)	1,507,009.89	2,033,578.68	34.9%	Yes
1st Subsequent Year (2023-24)	1,375,729.00	1,610,546.00	17.1%	Yes
2nd Subsequent Year (2024-25)	1,389,487.00	1,588,595.00	14.3%	Yes

Explanation:  
(required if Yes) Current year includes additional supplies and equipment for the following: textbook purchases from Lottery funds of \$112,000, ASES supplies of \$108,000, PASE supplies of \$58,000, Inclusive Early Ed supplies of \$33,000, Information Technology (IT) supplies of \$30,000, Special Ed Learning Recovery Support supplies of \$23,000, Strong Workforce supplies of \$19,000, Special Ed equipment of \$35,000, PASE equipment of \$17,000. Expenses decline in the out years for one-time costs associated with ARP Homeless, Inclusive Early Ed, Strong Workforce, Special Ed Learning Recovery, Art Music Instructional Materials Block Grant, California Community School Partnership Grant, ARP Homeless Children & Youth, Career Tech Ed Incentive Grant Program.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2022-23)	5,061,794.60	7,244,970.41	43.1%	Yes
1st Subsequent Year (2023-24)	3,725,850.00	4,555,748.00	22.3%	Yes
2nd Subsequent Year (2024-25)	3,763,106.00	4,495,947.00	19.5%	Yes

Explanation:  
(required if Yes) Current year includes additional costs associated with contracted speech services of \$409,000, Strong Workforce costs of \$706,000, Non Public Schools (NPS) \$144,000, System of Support of \$60,000, Technology Replacement of \$54,000, Deferred Maintenance of \$55,000, GEER II of \$20,000, ESSER III of \$79,000, ASES of \$54,000, Special Ed Dispute Prevention & Resolution of \$160,000, Arts Music Instructional Materials Block Grant of \$95,000, IT of \$115,000. The out years are reduced for one-time costs associated with ESSER II, ESSER III, ELO, Inclusive Early Education, Strong Workforce, Special Ed Dispute Prevention & Resolution, Special Ed Learning Recovery Support, Special Ed IDEA Part B, Art Music Instructional Materials Block Grant.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenues (Section 4A)</b>				
Current Year (2022-23)	34,977,174.79	39,844,934.71	13.9%	Not Met
1st Subsequent Year (2023-24)	34,106,089.00	36,778,605.00	7.8%	Not Met
2nd Subsequent Year (2024-25)	34,313,187.00	36,545,504.00	6.5%	Not Met

Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)

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

6,568,804.49	9,278,549.09	41.3%	Not Met
5,101,579.00	6,166,294.00	20.9%	Not Met
5,152,593.00	6,084,542.00	18.1%	Not Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 4A  
if NOT met)

Current year includes ESSER III of \$98,000, ARP Homeless Children & Youth of \$196,000, and CDPH Workforce Development Grant of \$271,000 that was not included in the adopted budget.

**Explanation:**

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

First interim includes additional revenue for the ASES program of \$169,000, UPK of \$79,000, Inclusive Early Education Grant of \$364,000, Educator Effectiveness of \$150,000, California Community School Partnership of \$200,000, Career Tech Ed Incentive of \$39,000, Strong Workforce of \$716,000, Mental Health funding of \$491,000, Art Music Instructional Materials Block Grant of \$174,000, Learning Recovery Emergency Block Grant of \$474,000, and K-16 Collaborative Grant of \$164,000. Other state revenue declines in the out years for one-time funding associated with Inclusive Early Education, Educator Effectiveness, Strong Workforce, In Person Instruction (IPI), COVID Mitigation for Counties, California Community School Partnership Grant.

**Explanation:**

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

Other local revenue increases are associated with contracted services.

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

**Explanation:**

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

Current year includes additional supplies and equipment for the following: textbook purchases from Lottery funds of \$112,000, ASES supplies of \$108,000, PASE supplies of \$58,000, Inclusive Early Ed supplies of \$33,000, Information Technology (IT) supplies of \$30,000, Special Ed Learning Recovery Support supplies of \$23,000, Strong Workforce supplies of \$19,000, Special Ed equipment of \$35,000, PASE equipment of \$17,000. Expenses decline in the out years for one-time costs associated with ARP Homeless, Inclusive Early Ed, Strong Workforce, Special Ed Learning Recovery, Art Music Instructional Materials Block Grant, California Community School Partnership Grant, ARP Homeless Children & Youth, Career Tech Ed Incentive Grant Program.

**Explanation:**

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

Current year includes additional costs associated with contracted speech services of \$409,000, Strong Workforce costs of \$706,000, Non Public Schools (NPS) \$144,000, System of Support of \$60,000, Technology Replacement of \$54,000, Deferred Maintenance of \$55,000, GEER II of \$20,000, ESSER III of \$79,000, ASES of \$54,000, Special Ed Dispute Prevention & Resolution of \$160,000, Arts Music Instructional Materials Block Grant of \$95,000, IT of \$115,000. The out years are reduced for one-time costs associated with ESSER II, ESSER III, ELO, Inclusive Early Education, Strong Workforce, Special Ed Dispute Prevention & Resolution, Special Ed Learning Recovery Support, Special Ed IDEA Part B, Art Music Instructional Materials Block Grant.

5. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	270,415.00	417,092.29	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		319,244.90	

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

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

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

6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	9.3%	11.9%	14.1%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	3.1%	4.0%	4.7%

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):

Kings County

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

Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
28,594,029.00	28,594,029.00	28,594,029.00

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	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)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
Current Year (2022-23)	706,558.83	9,013,826.04	N/A	Met
1st Subsequent Year (2023-24)	1,106,613.23	9,090,591.77	N/A	Met
2nd Subsequent Year (2024-25)	1,340,572.23	9,201,564.77	N/A	Met

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

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

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

Explanation:  
(required if NOT met)



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 MYP1 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 )/(Form MYP1, Line D2)		
Current Year (2022-23)	16,426,351.56	Met	
1st Subsequent Year (2023-24)	16,414,562.29	Met	
2nd Subsequent Year (2024-25)	16,050,319.02	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)	16,441,884.31	Met	

---

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


---

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

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

Explanation:  
(required if NOT met)

8. CRITERION: Reserves

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

Percentage Level <sup>3</sup>	County Office Total Expenditures and Other Financing Uses <sup>3</sup>
5% or \$75,000 (greater of)	0 to \$6,637,999
4% or \$332,000 (greater of)	\$6,638,000 to \$16,595,999
3% or \$684,000 (greater of)	\$16,596,000 to \$74,682,000
2% or \$2,240,000 (greater of)	\$74,682,001 and over

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

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

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 8B2b) if Criterion 6B, Line 1 is No:	51,289,169.75	47,915,060.27	48,397,298.27
County Office's Reserve Standard Percentage Level:	3%	3%	3%

8A. Calculating the County Office's Reserve Standard

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

	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	51,289,169.75	47,915,060.27	48,397,298.27
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)	51,289,169.75	47,915,060.27	48,397,298.27
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,538,675.09	1,437,451.81	1,451,918.95
6. Reserve Standard - by Amount (From percentage level chart above)	664,000.00	664,000.00	664,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,538,675.09	1,437,451.81	1,451,918.95

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,500,000.00	1,500,000.00	1,500,000.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	3,286,059.80	4,195,479.20	5,326,203.43
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. County Office's Available Reserve Amount (Lines B1 thru B7)	4,786,059.80	5,695,479.20	6,826,203.43
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 7):	9.33%	11.89%	14.10%
County Office's Reserve Standard (Section 8A, Line 7):	1,538,675.09	1,437,451.81	1,451,918.95
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

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

S1.

**Contingent Liabilities**

1a.

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

No

1b.

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

S2.

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

1a.

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

No

1b.

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

S3.

**Temporary Interfund Borrowings**

1a.

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

No

1b.

If Yes, identify the interfund borrowings:

S4.

**Contingent Revenues**

1a.

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

No

1b.

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

55.

**Contributions**

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

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

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

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

**55A. Identification of the County Office's Projected Contributions, Transfers, and Capital Projects that may Impact the County School Service Fund**

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2022-23)	(434,754.11)	(574,393.68)	32.1%	139,639.57	Not Met
1st Subsequent Year (2023-24)	(460,457.73)	(560,528.00)	21.7%	100,070.27	Not Met
2nd Subsequent Year (2024-25)	(476,085.00)	(580,072.00)	21.8%	103,987.00	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2022-23)	193,086.00	3,193,423.07	1,553.9%	3,000,337.07	Not Met
1st Subsequent Year (2023-24)	193,086.00	3,193,086.00	1,553.7%	3,000,000.00	Not Met
2nd Subsequent Year (2024-25)	193,086.00	3,193,086.00	1,553.7%	3,000,000.00	Not Met
1d. Capital Project Cost Overruns					
Have capital project cost overruns occurred since budget adoption that may impact the county school service fund operational budget?				No	

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

**55B. 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.

<b>1a.</b>	NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.	<p>Explanation: (required if NOT met)</p> <p>Special Education contribution of \$153,711 is ongoing, RRMA contribution of \$417,082 is ongoing, and contribution to locally restricted resources of \$3,590 is ongoing.</p>
<b>1b.</b>	MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.	<p>Explanation: (required if NOT met)</p>
<b>1c.</b>	NOT MET - The projected transfers out of the county school service fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.	<p>Explanation: (required if NOT met)</p> <p>Transfers out now include a \$3,000,000 ongoing transfer to the special reserve fund (1700).</p>
<b>1d.</b>	NO - There have been no capital project cost overruns occurring since budget adoption that may impact the county school service fund operational budget.	<p>Project Information: (required if YES)</p>

## S6. Long-term Commitments

Identify all existing and new multi-year commitments<sup>1</sup> and their annual required payment for the current year and two subsequent fiscal years.

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

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

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

DATA ENTRY: If Budget Adoption Form DICS, Item 5(A) data exist, long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in item 2, as applicable. If no Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

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

Yes

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

No

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item 57A.

Type of Commitment	# of Years	SACS Fund and Object Codes Used For:		Principal Balance
	Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	as of July 1, 2022
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		State and Local Revenue	Payroll labor time when vacation time is taken by employee	171,356

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

Other Long-term Commitments (do not include OPEB):			
Building purchase	5	0100-7438 and 0100-7439	1,354,997
TOTAL:			1,526,353

	Prior Year (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Type of Commitment (continued):				
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Building purchase	296,783	296,783	296,783	296,783
Total Annual Payments:	296,783	296,783	296,783	296,783
Has total annual payment increased over prior year (2021-22)		No	No	No

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

---

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

---

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

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

No

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

Explanation:  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes

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

No

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

No

2 OPEB Liabilities

a. Total OPEB liability

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

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

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

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
11,367,093.00	11,367,093.00
	0.00
11,367,093.00	11,367,093.00
Actuarial	Actuarial
Jun 30, 2021	Jun 30, 2021

Data must be entered.

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)

Budget Adoption (Form 01CS, Item S7A)	First Interim
0.00	0.00
0.00	0.00
0.00	0.00

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

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

399,112.00	420,624.75
406,655.00	428,575.00
414,341.00	436,675.00

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)

423,229.00	423,229.00
426,595.00	426,595.00
509,863.00	509,863.00

d. Number of retirees receiving OPEB benefits

Current Year (2022-23)

1st Subsequent Year (2023-24)

2nd Subsequent Year (2024-25)

39.00	39.00
39.00	39.00
39.00	39.00

4. Comments:

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

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

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

No

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

n/a

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

n/a

- 2 Self-Insurance Liabilities

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

Budget Adoption  
(Form 01CS, Item S7B)

First Interim


- 3 Self-Insurance Contributions

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

Budget Adoption  
(Form 01CS, Item S7B)

First Interim


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


- 4 Comments:

--



**S8. Status of Labor Agreements**

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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	66.5	91.0	91.0	91.0

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

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

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

**Negotiations Settled Since Budget Adoption**

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

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

Yes

Yes

Yes

**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")

527,802

442,256

8.1%

6.9%

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

LCFF and AB 602 funding.

**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?

Yes

Yes

Yes

2. Total cost of H&W benefits

1,456,263

1,473,738

1,491,423

3. Percent of H&W cost paid by employer

82.5%

81.6%

80.6%

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

1.2%

1.2%

1.2%

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

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

No

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

If Yes, explain the nature of the new costs:

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

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)
Yes	Yes	Yes
110,543	112,632	114,761
2.2%	1.9%	1.9%

**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)
Yes	Yes	Yes
Yes	Yes	Yes

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

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

Effective November 2022, the superintendent gave a one time \$1,000 stipend to all employees employed as of November 1, 2022, which was not part of the bargaining process.

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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

Yes

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

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of classified (non-management) FTE positions	98.0	123.0	123.0	123.0

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

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

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

**Negotiations Settled Since Budget Adoption**

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

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

Yes

Yes

Yes

**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")

190,604

183,092

4.5%

4.0%

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

LCFF and AB 602 funding.

**Negotiations Not Settled**

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

6. Amount included for any tentative salary schedule increases

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

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

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

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

Yes

Yes

Yes

1,263,660

1,278,824

1,294,170

81.0%

80.1%

79.2%

1.2%

1.2%

1.2%

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

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

No

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

If Yes, explain the nature of the new costs:

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

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

Current Year  
(2022-23)

1st Subsequent Year  
(2023-24)

2nd Subsequent Year  
(2024-25)

Yes

Yes

Yes

79,102

80,597

82,120

2.6%

1.9%

1.9%

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

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

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

Effective November 2022, the superintendent gave a one time \$1,000 stipend to all employees employed as of November 1, 2022, which was not part of the bargaining process. Those receiving health benefits also had their health benefit contribution increased \$44.50 per month beginning November as well.

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

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

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

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

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

If No, continue with section S8C.

n/a

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

	Prior Year (2nd Interim) (2021-22)	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Number of management, supervisor, and confidential FTE positions	163.5	177.0	177.0	177.0

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

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

n/a

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

n/a

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

Total cost of salary settlement

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	709,601		
Change in salary schedule from prior year (may enter text, such as "Reopener")	4.5%		

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

**Management/Supervisor/Confidential**

**Health and Welfare (H&W) Benefits**

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

	Current Year (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?	Yes	Yes	Yes
Total cost of H&W benefits	2,141,360	2,167,066	2,193,060
Percent of H&W cost paid by employer	73.9%	73.0%	72.2%
Percent projected change in H&W cost over prior year	1.2%	1.2%	1.2%

**Management/Supervisor/Confidential**

**Step and Column Adjustments**

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

	Budget Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	204,915	208,788	212,734
Percent change in step & column over prior year	1.6%	1.9%	1.9%

**Management/Supervisor/Confidential**

**Other Benefits (mileage, bonuses, etc.)**

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

	Current Year (2022-23)	1st Subsequent Year (2023-24)	2nd Subsequent Year (2024-25)
Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
Total cost of other benefits	7,740	7,740	7,740
Percent change in cost of other benefits over prior year	2.5%	0.0%	0.0%

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

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**


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

1.

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

No

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

2.

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

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**ADDITIONAL FISCAL INDICATORS**

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

- |     |   |                |
|-----|---|----------------|
| A1. | Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)                   | <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>Yes</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)

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End of County Office First Interim Criteria and Standards Review

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First Interim  
Projected Totals 2022-23  
**Technical Review Checks**  
Phase - All  
Display - All Technical Checks

Kings 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**

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



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

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

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

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**OBJ-POSITIVE - (Warning)** - The following objects have a negative balance by resource, by fund: **Exception**

FUND	RESOURCE	OBJECT	VALUE
01	6128	8660	(\$3,232.59)
Explanation: Correction of prior year interest due to negative interest.			
01	9010	6200	(\$3,250.00)
Explanation: Move state preschool expense to state facilities fund.			

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

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

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

## **SUPPLEMENTAL CHECKS**

**CS-EXPLANATIONS - (Fatal)** - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6 where the standard has not been met or where the status is Not Met or Yes. **Passed**

**CS-YES-NO - (Fatal)** - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

## **EXPORT VALIDATION CHECKS**

**FORM01-PROVIDE - (Fatal)** - Form 01 (Form 01I) must be opened and saved. **Passed**

**INTERIM-CERT-PROVIDE - (Fatal)** - Interim Certification (Form CI) must be provided. **Passed**

<b>ADA-PROVIDE - (Fatal)</b> - Average Daily Attendance data (Form AI) must be provided.	<u>Passed</u>
<b>CS-PROVIDE - (Fatal)</b> - The Criteria and Standards Review (Form 01CSI) has been provided.	<u>Passed</u>
<b>CASHFLOW-PROVIDE - (Warning)</b> - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)	<u>Passed</u>
<b>MYP-PROVIDE - (Warning)</b> - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)	<u>Passed</u>
<b>MYPIO-PROVIDE - (Warning)</b> - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)	<u>Passed</u>
<b>CHK-UNBALANCED-A - (Warning)</b> - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.	<u>Passed</u>
<b>CHK-UNBALANCED-B - (Fatal)</b> - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed.	<u>Passed</u>
<b>CHK-DEPENDENCY - (Fatal)</b> - If data has changed that affect other forms, the affected forms must be opened and saved.	<u>Passed</u>
<b>VERSION-CHECK - (Warning)</b> - All versions are current.	<u>Passed</u>

BEFORE THE GOVERNING BOARD OF THE  
KINGS COUNTY OFFICE OF EDUCATION  
COUNTY OF KINGS, STATE OF CALIFORNIA

The Matter of  
Adopting Budget  
Revisions

**RESOLUTION #:**

**NOW, THEREFORE,** the Board of Trustees of the District resolves that the transfers for the attached budget revision be made as indicated.

The Board of Trustees adopted this resolution on 12/14/2022 by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

---

Clerk of the Governing Board

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Income</b>			
0100-6500-0-0000-0000-899000-321-00	\$0.00	(\$547.34)	(\$547.34)
0100-9019-0-0000-0000-899000-286-00	(\$1,068.95)	(\$250.00)	(\$1,318.95)
0100-9090-0-0000-0000-899000-318-00	\$0.00	\$704,113.98	\$704,113.98
0100-9019-0-0000-0000-899000-217-05	\$51,996.00	\$34,559.63	\$86,555.63
0100-6500-0-0000-0000-899000-320-00	\$0.00	\$83,580.96	\$83,580.96
0100-6266-0-0000-0000-899000-006-00	\$0.00	\$36,656.94	\$36,656.94
0100-9019-0-0000-0000-899000-217-01	\$0.00	\$35,312.11	\$35,312.11
0100-9019-0-0000-0000-899000-217-04	\$0.00	\$11,559.43	\$11,559.43
0100-6266-0-0000-0000-899000-504-00	\$0.00	\$7,803.13	\$7,803.13
0100-9019-0-0000-0000-899000-217-02	\$0.00	\$7,115.42	\$7,115.42
0100-9001-0-0000-0000-899000-281-01	\$0.00	\$2,350.00	\$2,350.00
0100-9019-0-0000-0000-899000-286-20	\$851.23	\$250.00	\$1,101.23
0100-9050-0-0000-0000-899000-281-01	\$0.00	\$8.75	\$8.75
0100-6537-0-0000-0000-899000-504-00	\$1,219.00	(\$1,219.00)	\$0.00
0100-6537-0-0000-0000-899000-347-00	(\$1,219.00)	\$1,219.00	\$0.00
0100-9050-0-0000-0000-899000-281-00	\$0.00	(\$8.75)	(\$8.75)
0100-6388-0-3800-4000-859000-864-00	\$0.00	\$10,000.00	\$10,000.00
0100-6388-0-3800-4000-859000-866-00	\$0.00	\$10,000.00	\$10,000.00
0100-6546-0-5001-0000-859000-504-00	\$0.00	\$1,535.00	\$1,535.00
0100-6510-0-5710-1110-831100-318-00	\$333,415.00	\$49,705.00	\$383,120.00
0100-3213-0-0000-0000-829000-347-00	\$222,741.06	\$37,715.85	\$260,456.91
0100-5633-0-8600-2140-829000-281-00	\$0.00	\$195,687.00	\$195,687.00
0100-5826-0-0000-0000-829000-347-00	\$0.00	\$179,955.00	\$179,955.00
0100-3025-0-3600-3110-829000-504-00	\$141,189.54	(\$1,161.97)	\$140,027.57
0100-3010-0-5760-1110-829000-347-00	\$127,000.00	\$4,249.84	\$131,249.84
0100-3219-0-0000-0000-829000-347-00	\$0.00	\$97,773.00	\$97,773.00
0100-5826-0-0000-0000-829000-000-00	\$0.00	\$90,795.00	\$90,795.00
0100-5630-0-8600-2140-829000-281-00	\$75,000.00	\$446.01	\$75,446.01
0100-3515-0-3600-1000-829000-504-01	\$0.00	\$42,500.00	\$42,500.00
0100-3183-0-7110-2130-829000-271-00	\$40,388.00	\$65.00	\$40,453.00
0100-3212-0-0000-0000-829000-006-00	\$25,390.34	\$11,780.45	\$37,170.79
0100-3212-0-0000-0000-829000-347-00	\$39,807.62	(\$7,892.62)	\$31,915.00
0100-3183-0-7110-2130-829000-271-01	\$41,051.00	(\$12,882.16)	\$28,168.84
0100-5632-0-8600-2140-829000-281-00	\$26,335.33	\$12.21	\$26,347.54
0100-3217-0-0000-0000-829000-347-00	\$0.00	\$19,963.00	\$19,963.00
0100-3212-0-0000-0000-829000-504-00	\$14,123.99	(\$1,057.11)	\$13,066.88
0100-3010-0-3600-3110-829000-504-00	\$9,100.28	\$109.26	\$9,209.54
0100-3183-1-7110-2130-829000-271-00	\$0.00	\$3,775.64	\$3,775.64
0100-5634-0-5760-0000-829000-347-00	\$0.00	\$2,687.00	\$2,687.00
0100-3515-0-3600-1000-829000-504-00	\$0.00	\$1,636.76	\$1,636.76
0100-4035-0-3600-2140-829000-504-00	\$690.06	\$552.98	\$1,243.04
0100-4204-0-8600-2150-828500-249-00	\$16,726.54	\$90.00	\$16,816.54
0100-9010-0-7110-0000-828500-302-00	\$12,442.00	(\$12,442.00)	\$0.00
0100-3385-0-5710-0000-818200-318-00	\$0.00	\$35,989.00	\$35,989.00

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Income</b>			
0100-3395-0-5001-0000-818200-318-00	\$14,601.00	\$0.39	\$14,601.39
0100-3326-1-5760-0000-818200-313-00	\$0.00	\$14,090.00	\$14,090.00
0100-3395-0-5001-0000-818200-318-01	\$73,557.00	(\$73,557.00)	\$0.00
0100-3385-0-5710-7210-818200-318-00	\$35,989.00	(\$35,989.00)	\$0.00
0100-3326-1-5050-0000-818200-313-00	\$18,000.00	(\$18,000.00)	\$0.00
0100-6500-0-5760-0000-809700-331-00	\$1,269,861.00	\$127,816.00	\$1,397,677.00
0100-0000-0-0000-0000-809700-010-00	(\$1,269,861.00)	(\$127,816.00)	(\$1,397,677.00)
0100-0000-0-0000-0000-804700-010-00	\$245,958.00	\$35,278.64	\$281,236.64
0100-0000-0-0000-0000-804500-010-00	\$0.00	\$94,380.36	\$94,380.36
0100-0000-0-0000-0000-804400-010-00	\$6,491.00	\$10,292.39	\$16,783.39
0100-0000-0-0000-0000-804300-010-00	\$43,538.00	\$17,647.22	\$61,185.22
0100-0000-0-0000-0000-804200-010-00	\$172,888.00	(\$14,948.05)	\$157,939.95
0100-0000-0-0000-0000-804100-010-00	\$2,789,857.00	\$175,565.77	\$2,965,422.77
0100-0000-0-0000-0000-802900-010-00	\$0.00	\$3,449.72	\$3,449.72
0100-0000-0-0000-0000-802100-010-00	\$24,420.00	\$8,796.50	\$33,216.50
0100-1400-0-0000-0000-801200-013-00	\$494,234.00	(\$34,495.00)	\$459,739.00
0100-0000-0-0000-0000-801100-010-00	\$5,596,308.00	\$5,434.00	\$5,601,742.00
0100-9001-0-0000-0000-899000-281-00	\$0.00	(\$2,350.00)	(\$2,350.00)
0100-6266-0-0000-0000-899000-347-00	\$0.00	(\$44,460.07)	(\$44,460.07)
0100-6500-0-0000-0000-899000-000-00	\$0.00	(\$83,033.62)	(\$83,033.62)
0100-9019-0-0000-0000-899000-217-00	(\$51,996.00)	(\$88,546.59)	(\$140,542.59)
0100-9090-0-0000-0000-899000-322-00	\$0.00	(\$704,113.98)	(\$704,113.98)
0100-6500-0-5760-0000-898030-000-00	\$4,313.00	(\$2,958.00)	\$1,355.00
0100-0330-0-0000-0000-898030-504-00	(\$4,313.00)	\$2,958.00	(\$1,355.00)
0100-0000-0-0000-0000-898000-004-00	\$0.00	\$2,442,493.98	\$2,442,493.98
0100-0000-0-0000-0000-898000-003-00	\$0.00	\$554,186.91	\$554,186.91
0100-8150-0-0000-0000-898000-013-00	\$319,244.90	\$97,847.39	\$417,092.29
0100-6500-0-5760-0000-898000-504-00	\$59,074.31	\$45,306.00	\$104,380.31
0100-6546-0-5760-0000-898000-504-00	\$32,201.90	(\$1,145.83)	\$31,056.07
0100-9013-0-0000-0000-898000-868-00	\$0.00	\$357.00	\$357.00
0100-9013-0-0000-0000-898000-822-00	\$0.00	\$233.01	\$233.01
0100-0000-0-0000-0000-898000-061-00	(\$3,000.00)	(\$590.01)	(\$3,590.01)
0100-0330-0-0000-3120-898000-504-00	(\$32,201.90)	\$1,145.83	(\$31,056.07)
0100-0330-0-5760-0000-898000-504-00	(\$59,074.31)	(\$45,306.00)	(\$104,380.31)
0100-0000-0-0000-0000-898000-010-00	(\$1,155,014.90)	(\$97,847.39)	(\$1,252,862.29)
0100-0000-0-0000-0000-898000-000-00	\$0.00	(\$2,996,680.89)	(\$2,996,680.89)
0100-6500-0-5760-0000-879200-331-00	\$9,146,009.00	\$167,178.00	\$9,313,187.00
0100-6500-0-5060-0000-879200-321-00	\$504,144.00	(\$5,632.00)	\$498,512.00
0100-6500-0-5760-2200-879200-320-00	\$490,248.00	\$5,725.00	\$495,973.00
0100-6500-0-5760-0000-879200-504-00	\$19,710.00	(\$6,109.00)	\$13,601.00
0100-6500-0-5760-3120-871070-302-00	\$0.00	\$150,162.00	\$150,162.00
0100-6500-0-5760-3113-871070-302-00	\$0.00	\$139,350.00	\$139,350.00
0100-6500-0-5760-3110-871070-302-00	\$0.00	\$97,211.00	\$97,211.00
0100-0000-0-8600-3120-871070-302-00	\$147,894.00	(\$147,894.00)	\$0.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Income</b>			
0100-0000-0-8600-3110-871070-302-00	\$106,248.00	(\$106,248.00)	\$0.00
0100-6500-0-5760-0000-871032-351-00	\$599,807.00	(\$599,807.00)	\$0.00
0100-6500-0-5730-3145-871031-331-00	\$1,609,316.00	\$885,446.00	\$2,494,762.00
0100-6500-0-5760-0000-871030-000-00	\$1,743,524.15	(\$873,868.93)	\$869,655.22
0100-6500-0-5760-0000-871010-331-00	\$2,926,991.00	\$93,908.00	\$3,020,899.00
0100-9003-0-0000-0000-869900-373-00	\$394,562.00	\$5,743.00	\$400,305.00
0100-9007-0-7110-7700-869900-409-00	\$220,407.00	\$515.00	\$220,922.00
0100-9019-0-8600-2100-869900-217-05	\$0.00	\$68,925.00	\$68,925.00
0100-9019-0-8600-2100-869900-217-02	\$45,200.00	\$9,800.00	\$55,000.00
0100-9024-0-0000-0000-869900-061-00	\$0.00	\$24,000.00	\$24,000.00
0100-9050-0-8600-2490-869900-244-00	\$15,200.00	\$300.00	\$15,500.00
0100-9019-1-8600-2100-869900-217-05	\$0.00	\$14,000.00	\$14,000.00
0100-9019-0-8600-2100-869900-217-01	\$0.00	\$12,200.00	\$12,200.00
0100-9019-0-8600-2100-869900-217-00	\$0.00	\$4,450.00	\$4,450.00
0100-9019-0-8600-2490-869900-296-00	\$0.00	\$2,500.00	\$2,500.00
0100-9050-0-8600-2140-869900-281-00	\$0.00	\$1,000.00	\$1,000.00
0100-9050-0-8600-2140-869900-281-01	\$0.00	\$500.00	\$500.00
0100-0000-0-0000-0000-869900-013-00	\$0.00	\$40.00	\$40.00
0100-9024-0-0000-0000-869700-061-00	\$0.00	\$318,531.00	\$318,531.00
0100-9050-0-8500-5000-868900-292-00	\$91,500.00	(\$17,568.08)	\$73,931.92
0100-0000-0-0000-0000-868900-009-00	\$21,000.00	\$804.00	\$21,804.00
0100-9050-0-8600-2490-867700-244-00	\$587,413.00	(\$300.00)	\$587,113.00
0100-9019-0-8600-2100-867700-217-00	\$434,534.00	(\$94,450.00)	\$340,084.00
0100-7810-0-8600-2490-867700-298-01	\$0.00	\$165,000.00	\$165,000.00
0100-9019-1-0000-0000-867700-061-00	\$0.00	\$160,000.00	\$160,000.00
0100-9050-0-8600-2490-867700-286-87	\$0.00	\$155,000.00	\$155,000.00
0100-9050-0-8600-2490-867700-286-28	\$0.00	\$130,000.00	\$130,000.00
0100-9050-0-8600-2490-867700-286-61	\$0.00	\$105,000.00	\$105,000.00
0100-9019-0-8600-2100-867700-217-05	\$150,000.00	(\$68,925.00)	\$81,075.00
0100-9050-0-8600-2490-867700-286-27	\$0.00	\$75,000.00	\$75,000.00
0100-7810-0-8600-2490-867700-298-00	\$0.00	\$50,000.00	\$50,000.00
0100-9050-0-8600-2490-867700-286-70	\$0.00	\$50,000.00	\$50,000.00
0100-9050-0-8600-2490-867700-286-64	\$0.00	\$50,000.00	\$50,000.00
0100-9050-0-8600-2490-867700-286-22	\$0.00	\$50,000.00	\$50,000.00
0100-9050-0-8600-2490-867700-286-20	\$0.00	\$50,000.00	\$50,000.00
0100-9019-0-8600-2100-867700-217-02	\$47,600.00	(\$900.00)	\$46,700.00
0100-9050-0-8600-2490-867700-244-02	\$0.00	\$37,376.62	\$37,376.62
0100-9019-0-8600-2490-867700-296-00	\$39,100.00	(\$2,500.00)	\$36,600.00
0100-9019-0-8600-2100-867700-217-01	\$14,500.00	\$20,100.00	\$34,600.00
0100-0000-0-8600-7390-867700-011-00	\$4,400.00	\$1,700.00	\$6,100.00
0100-9050-0-8600-2140-867700-281-00	\$0.00	\$2,000.00	\$2,000.00
0100-9019-0-8600-2490-867700-204-00	\$2,690.00	(\$2,690.00)	\$0.00
0100-6128-0-0000-0000-866000-331-00	\$0.00	(\$3,232.59)	(\$3,232.59)
0100-9062-0-0000-0000-862500-000-00	\$30,000.00	\$10,000.00	\$40,000.00

**ResolutionNo.**

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L I	Revised	Adjustments	Proposed
<b>Income</b>			
0100-6388-0-3800-4000-859000-876-00	\$197,842.08	\$228,806.17	\$426,648.25
0100-7435-0-0000-0000-859000-347-00	\$0.00	\$411,335.00	\$411,335.00
0100-6128-0-0000-0000-859000-331-00	\$0.00	\$364,481.32	\$364,481.32
0100-6546-0-5001-0000-859000-331-00	\$0.00	\$349,390.00	\$349,390.00
0100-7366-0-8500-5000-859000-280-00	\$313,841.19	\$26,578.13	\$340,419.32
0100-6388-0-3800-4000-859000-870-00	\$151,072.53	\$151,120.00	\$302,192.53
0100-6331-0-3100-2100-859000-200-00	\$0.00	\$200,000.00	\$200,000.00
0100-6388-0-3800-4000-859000-873-00	\$138,777.73	\$52,295.89	\$191,073.62
0100-7824-0-0000-0000-859000-881-00	\$0.00	\$164,409.00	\$164,409.00
0100-6762-0-0000-0000-859000-347-00	\$0.00	\$156,415.00	\$156,415.00
0100-7415-0-0000-0000-859000-000-00	\$138,869.00	\$12,811.21	\$151,680.21
0100-6266-0-5760-0000-859000-347-00	\$0.00	\$150,109.00	\$150,109.00
0100-6520-0-5760-0000-859000-900-00	\$147,248.00	(\$3,929.00)	\$143,319.00
0100-6546-0-5001-0000-859000-318-00	\$0.00	\$139,790.00	\$139,790.00
0100-6388-0-3800-4000-859000-877-00	\$100,301.00	\$26,907.31	\$127,208.31
0100-6388-0-3800-4000-859000-869-00	\$54,788.00	\$72,047.29	\$126,835.29
0100-7422-0-0000-0000-859000-347-00	\$91,729.20	\$16,086.23	\$107,815.43
0100-6388-0-3800-4000-859000-872-00	\$24,757.65	\$75,677.86	\$100,435.51
0100-7368-0-8500-5000-859000-280-00	\$96,083.52	\$190.24	\$96,273.76
0100-6388-0-3800-4000-859000-878-00	\$44,747.27	\$43,967.99	\$88,715.26
0100-6388-0-3800-4000-859000-871-00	\$63,428.18	\$17,093.68	\$80,521.86
0100-6057-0-0000-0000-859000-200-00	\$0.00	\$78,750.00	\$78,750.00
0100-7435-0-0000-0000-859000-504-00	\$0.00	\$62,603.00	\$62,603.00
0100-6010-3-8600-2490-859000-286-70	\$0.00	\$51,610.45	\$51,610.45
0100-6010-3-8600-2490-859000-286-20	\$0.00	\$43,453.68	\$43,453.68
0100-6387-0-0000-0000-859000-864-00	\$0.00	\$39,060.00	\$39,060.00
0100-6010-3-8600-2490-859000-286-64	\$0.00	\$32,908.29	\$32,908.29
0100-6388-0-3800-4000-859000-880-00	\$0.00	\$27,988.00	\$27,988.00
0100-6520-0-5760-0000-859000-901-00	\$13,852.00	\$3,929.00	\$17,781.00
0100-7422-0-0000-0000-859000-504-00	\$35,189.78	(\$17,629.91)	\$17,559.87
0100-6762-0-0000-0000-859000-504-00	\$0.00	\$17,291.00	\$17,291.00
0100-6010-3-8600-2490-859000-286-22	\$0.00	\$15,333.64	\$15,333.64
0100-6010-3-8600-2490-859000-286-29	\$0.00	\$13,243.61	\$13,243.61
0100-6010-3-8600-2490-859000-286-27	\$0.00	\$12,165.29	\$12,165.29
<b>***Income Total</b>	<b>\$30,806,778.32</b>	<b>\$5,169,161.47</b>	<b>\$35,975,939.79</b>

**Expenses**

0100-9050-0-8600-7200-571000-286-20	\$0.00	\$119.00	\$119.00
0100-6388-0-3800-8200-571000-880-00	\$0.00	\$40.00	\$40.00
0100-6500-0-5760-2200-571000-321-03	\$119,613.77	(\$119,613.77)	\$0.00
0100-6500-0-5760-3120-571000-331-03	\$4,218.43	(\$4,218.43)	\$0.00
0100-6500-0-5760-8200-571000-351-00	\$2,678.00	(\$2,678.00)	\$0.00
0100-9010-0-5760-8200-571000-302-00	\$1.21	(\$1.21)	\$0.00
0100-3385-0-5710-3141-571000-318-03	(\$3,369.00)	\$3,369.00	\$0.00



**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-9010-0-5760-3120-571000-302-03	(\$4,218.43)	\$4,218.43	\$0.00
0100-3010-0-5760-1110-571000-347-03	(\$31,376.90)	\$31,376.90	\$0.00
0100-6500-0-5760-2200-571000-331-03	(\$119,613.77)	\$119,613.77	\$0.00
0100-9007-0-7110-7700-571000-405-00	(\$480.00)	\$360.00	(\$120.00)
0100-3385-0-5710-3141-571000-331-03	\$0.00	(\$5,653.00)	(\$5,653.00)
0100-3315-0-5730-1110-571000-331-03	(\$13,429.61)	(\$1,012.00)	(\$14,441.61)
0100-9019-0-8600-2490-571000-211-00	(\$25,513.30)	(\$188.30)	(\$25,701.60)
0100-6510-0-5710-1110-571000-318-03	(\$26,787.00)	(\$22,699.32)	(\$49,486.32)
0100-7422-0-1110-3151-571000-347-00	\$0.00	(\$58,175.02)	(\$58,175.02)
0100-6500-0-5760-3120-571000-351-03	\$0.00	(\$95,685.36)	(\$95,685.36)
0100-6500-0-5060-2200-571000-331-03	\$0.00	(\$106,418.45)	(\$106,418.45)
0100-0000-0-0000-7200-571000-009-00	(\$132,274.24)	(\$3,440.00)	(\$135,714.24)
0100-6500-0-5760-3151-571000-331-03	\$0.00	(\$220,430.08)	(\$220,430.08)
0100-3310-0-5760-1110-571000-331-03	(\$220,695.33)	(\$5,141.52)	(\$225,836.85)
0100-0000-0-0000-8200-571000-009-00	(\$734,857.89)	(\$632.79)	(\$735,490.68)
0100-6500-0-5730-1110-560005-331-00	\$0.00	\$4,000.00	\$4,000.00
0100-0000-0-0000-7300-560005-012-00	\$2,000.00	\$1,000.00	\$3,000.00
0100-9050-0-8500-5000-560005-292-00	\$300.00	\$1,000.00	\$1,300.00
0100-6388-0-3800-4000-560005-877-00	\$0.00	\$1,000.00	\$1,000.00
0100-5630-0-8600-2140-560005-281-00	\$500.00	\$428.00	\$928.00
0100-9019-0-8600-2130-560005-290-00	\$0.00	\$800.00	\$800.00
0100-9050-0-8600-2490-560005-286-87	\$0.00	\$500.00	\$500.00
0100-9050-0-8600-2490-560005-286-28	\$0.00	\$500.00	\$500.00
0100-9050-0-8600-2490-560005-286-70	\$0.00	\$500.00	\$500.00
0100-9050-0-8600-2490-560005-286-64	\$0.00	\$500.00	\$500.00
0100-9050-0-8600-2490-560005-286-61	\$0.00	\$500.00	\$500.00
0100-9050-0-8600-2490-560005-286-27	\$0.00	\$500.00	\$500.00
0100-9050-0-8600-2490-560005-286-22	\$0.00	\$500.00	\$500.00
0100-9050-0-8600-2490-560005-286-20	\$0.00	\$500.00	\$500.00
0100-0000-0-0000-7700-560005-401-00	\$100.00	\$300.00	\$400.00
0100-9019-0-8600-2100-560005-217-05	\$0.00	\$320.00	\$320.00
0100-0000-0-8600-7600-560005-080-00	\$0.00	\$315.00	\$315.00
0100-6520-0-5760-1110-560005-900-00	\$0.00	\$225.00	\$225.00
0100-0000-0-0000-7380-560005-013-00	\$1,500.00	(\$1,500.00)	\$0.00
0100-8150-0-0000-8110-560000-013-11	\$30,000.00	\$10,000.00	\$40,000.00
0100-0000-0-0000-7200-560000-018-00	\$20,000.00	\$10,000.00	\$30,000.00
0100-0000-0-0000-7200-560000-012-00	\$5,500.00	\$550.00	\$6,050.00
0100-0000-0-0000-7150-560000-070-00	\$3,745.00	(\$1,595.00)	\$2,150.00
0100-0000-0-8600-3900-560000-300-00	\$0.00	\$1,004.71	\$1,004.71
0100-6520-0-5760-1110-560000-900-00	\$886.00	(\$250.00)	\$636.00
0100-9013-0-6000-2700-560000-822-00	\$0.00	\$615.00	\$615.00
0100-0000-0-0000-8200-550070-013-11	\$5,300.00	\$255.00	\$5,555.00
0100-0000-0-0000-8200-550000-013-11	\$24,000.00	\$16,000.00	\$40,000.00
0100-0000-0-0000-8200-550000-013-29	\$5,000.00	\$2,200.00	\$7,200.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-0000-0-0000-7400-530000-100-00	\$4,100.00	\$900.00	\$5,000.00
0100-6500-0-5001-2200-530000-318-00	\$1,456.00	\$1,077.15	\$2,533.15
0100-0000-0-0000-7700-530000-401-00	\$1,950.00	\$250.00	\$2,200.00
0100-6500-0-5060-2200-530000-321-00	\$1,344.42	\$503.24	\$1,847.66
0100-0000-0-0000-7200-530000-009-00	\$696.00	\$804.00	\$1,500.00
0100-6500-0-5760-2700-530000-331-00	\$1,100.00	\$6.67	\$1,106.67
0100-6500-0-5760-2100-530000-331-00	\$1,100.00	\$6.67	\$1,106.67
0100-7366-0-8500-5000-530000-280-00	\$0.00	\$675.42	\$675.42
0100-0000-0-5001-2700-530000-302-00	\$612.00	\$38.00	\$650.00
0100-0000-0-5001-2100-530000-302-00	\$612.00	\$38.00	\$650.00
0100-6331-0-3100-2100-530000-200-00	\$0.00	\$637.00	\$637.00
0100-9050-0-8600-2490-530000-286-87	\$0.00	\$448.39	\$448.39
0100-9050-0-8600-2490-530000-286-28	\$0.00	\$448.39	\$448.39
0100-0000-0-8600-2110-530000-003-00	\$300.00	\$133.00	\$433.00
0100-6500-0-5760-3151-530000-318-00	\$200.00	(\$0.11)	\$199.89
0100-3310-0-5730-3120-530000-331-00	\$55.00	\$4.40	\$59.40
0100-6331-0-8600-2100-520025-200-00	\$0.00	\$8,000.00	\$8,000.00
0100-3310-0-5760-3151-520020-318-00	\$9,000.00	(\$1,800.00)	\$7,200.00
0100-6500-0-5760-3151-520020-318-00	\$8,500.00	(\$1,700.00)	\$6,800.00
0100-6537-0-5760-1110-520020-347-00	\$0.00	\$5,000.00	\$5,000.00
0100-6387-0-6000-1000-520020-864-00	\$0.00	\$4,727.00	\$4,727.00
0100-6546-0-5760-3113-520020-351-00	\$0.00	\$4,375.00	\$4,375.00
0100-7422-0-1110-3151-520020-347-00	\$10,176.73	(\$6,176.73)	\$4,000.00
0100-3310-0-5730-3151-520020-318-00	\$0.00	\$1,800.00	\$1,800.00
0100-6500-0-5730-3151-520020-318-00	\$0.00	\$1,700.00	\$1,700.00
0100-7366-0-8500-5000-520020-280-31	\$987.00	\$500.00	\$1,487.00
0100-6510-0-5710-1110-520020-318-00	\$575.00	\$690.00	\$1,265.00
0100-6388-0-3800-4000-520020-877-00	\$291.27	\$708.73	\$1,000.00
0100-6500-0-5760-3113-520020-302-00	\$0.00	\$1,000.00	\$1,000.00
0100-6500-0-5760-3142-520020-331-00	\$0.00	\$1,000.00	\$1,000.00
0100-0000-0-8600-2110-520020-003-00	\$5,000.00	(\$4,100.00)	\$900.00
0100-6546-0-5760-3120-520020-351-00	\$0.00	\$625.00	\$625.00
0100-6500-0-5730-3145-520020-331-00	\$575.00	\$10.00	\$585.00
0100-9019-0-8600-2100-520020-217-05	\$0.00	\$500.00	\$500.00
0100-3305-0-5760-3143-520020-347-00	\$0.00	\$350.92	\$350.92
0100-3010-0-5760-1110-520020-347-11	\$0.00	\$313.72	\$313.72
0100-6388-0-3800-4000-520020-864-00	\$0.00	\$300.00	\$300.00
0100-6388-0-3800-4000-520020-866-00	\$0.00	\$300.00	\$300.00
0100-6500-0-5760-3141-520020-331-00	\$0.00	\$300.00	\$300.00
0100-6500-0-5760-3113-520020-381-00	\$40.00	\$235.00	\$275.00
0100-6500-0-5760-3110-520020-302-00	\$0.00	\$200.00	\$200.00
0100-9090-0-5710-3151-520020-318-00	\$0.00	\$200.00	\$200.00
0100-6510-0-5710-1130-520020-318-00	\$250.00	(\$100.00)	\$150.00
0100-9050-0-8600-2490-520020-286-70	\$0.00	\$150.00	\$150.00

**ResolutionNo.**

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-9050-0-8600-2490-520020-286-64	\$0.00	\$150.00	\$150.00
0100-9050-0-8600-2490-520020-286-28	\$0.00	\$150.00	\$150.00
0100-9050-0-8600-2490-520020-286-27	\$0.00	\$150.00	\$150.00
0100-9050-0-8600-2490-520020-286-22	\$0.00	\$150.00	\$150.00
0100-9050-0-8600-2490-520020-286-20	\$0.00	\$141.84	\$141.84
0100-9050-0-8600-2490-520020-286-87	\$0.00	\$134.64	\$134.64
0100-6680-0-8600-2700-520020-228-00	\$100.00	\$20.00	\$120.00
0100-6500-0-5760-3120-520020-302-00	\$0.00	\$115.00	\$115.00
0100-9050-0-8600-2490-520020-286-61	\$0.00	\$100.00	\$100.00
0100-6010-0-8600-2490-340100-286-22	\$201.00	\$7.00	\$208.00
0100-6010-0-8600-2490-340100-286-70	\$201.00	\$6.00	\$207.00
0100-6010-0-8600-2490-340100-286-64	\$201.00	\$6.00	\$207.00
0100-6500-0-5760-3120-340100-351-00	\$21,725.00	(\$21,725.00)	\$0.00
0100-6500-0-5710-3120-340100-318-00	\$1,411.00	(\$1,411.00)	\$0.00
0100-9010-0-5760-3120-340100-302-00	\$987.00	(\$987.00)	\$0.00
0100-6500-0-5760-3145-330200-331-00	\$36,573.00	\$1,432.00	\$38,005.00
0100-0000-0-0000-7300-330200-012-00	\$9,990.00	\$807.00	\$10,797.00
0100-6500-0-5760-3145-330200-381-00	\$6,357.00	\$1,658.00	\$8,015.00
0100-9007-0-7110-7700-330200-406-00	\$7,342.00	\$590.00	\$7,932.00
0100-6500-0-5760-3143-330200-318-00	\$5,941.00	(\$187.00)	\$5,754.00
0100-6500-0-5730-3145-330200-331-00	\$4,698.00	\$1,041.00	\$5,739.00
0100-0000-0-8600-7390-330200-011-00	\$5,634.00	\$70.00	\$5,704.00
0100-3310-0-5760-3151-330200-318-00	\$7,300.00	(\$1,674.00)	\$5,626.00
0100-9007-0-8600-7700-330200-400-00	\$5,367.00	\$148.00	\$5,515.00
0100-0000-0-0000-7700-330200-401-00	\$5,297.00	\$61.00	\$5,358.00
0100-1400-0-0000-8200-330200-013-00	\$5,088.00	\$111.00	\$5,199.00
0100-0000-0-0000-8200-330200-013-00	\$5,088.00	\$111.00	\$5,199.00
0100-6500-0-5760-3113-330200-381-00	\$3,782.00	\$1,307.00	\$5,089.00
0100-6500-0-5760-3151-330200-318-00	\$12,158.00	(\$7,645.00)	\$4,513.00
0100-6520-0-5760-1110-330200-900-00	\$4,215.00	\$141.00	\$4,356.00
0100-6500-0-5760-3142-330200-331-00	\$3,224.00	\$451.00	\$3,675.00
0100-6500-0-5760-3144-330200-318-00	\$3,339.00	\$39.00	\$3,378.00
0100-0000-0-0000-7300-330200-001-00	\$2,793.00	\$267.00	\$3,060.00
0100-0000-0-0000-7400-330200-100-00	\$3,469.00	(\$466.00)	\$3,003.00
0100-9007-0-7110-7700-330200-405-00	\$2,902.00	\$82.00	\$2,984.00
0100-3310-0-5760-2700-330200-331-00	\$2,619.00	\$113.00	\$2,732.00
0100-6537-0-5760-3113-330200-347-00	\$225.00	\$2,472.00	\$2,697.00
0100-6500-0-5760-3113-330200-331-00	\$3,170.00	(\$493.00)	\$2,677.00
0100-6500-0-5760-1130-330200-320-00	\$2,118.00	\$73.00	\$2,191.00
0100-6010-0-8600-2490-330200-286-20	\$1,966.00	(\$149.00)	\$1,817.00
0100-9050-0-8600-2490-330200-286-87	\$0.00	\$1,696.00	\$1,696.00
0100-7366-0-8500-5000-330200-280-00	\$1,648.00	(\$113.00)	\$1,535.00
0100-0000-0-8600-7430-330200-101-00	\$1,492.00	\$20.00	\$1,512.00
0100-7422-0-1110-3151-330200-347-00	\$690.00	\$808.00	\$1,498.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-5826-0-5760-3113-330200-347-00	\$0.00	\$1,498.00	\$1,498.00
0100-9050-0-8600-2490-330200-286-28	\$0.00	\$1,497.00	\$1,497.00
0100-6010-0-8600-2490-330200-286-22	\$1,726.00	(\$261.00)	\$1,465.00
0100-6010-0-8600-2490-330200-286-29	\$2,249.00	(\$912.00)	\$1,337.00
0100-8150-0-0000-8110-330200-013-00	\$1,268.00	\$15.00	\$1,283.00
0100-6500-0-5760-3113-330200-302-00	\$0.00	\$1,277.00	\$1,277.00
0100-6010-0-8600-2490-330200-286-70	\$935.00	\$280.00	\$1,215.00
0100-3410-0-4900-3110-330200-910-09	\$1,194.00	(\$10.00)	\$1,184.00
0100-6546-0-5760-3110-330200-351-00	\$0.00	\$1,161.00	\$1,161.00
0100-6500-0-5060-2200-330200-318-00	\$988.00	\$15.00	\$1,003.00
0100-9050-0-8600-2490-330200-286-70	\$0.00	\$987.00	\$987.00
0100-9050-0-8600-2490-330200-286-64	\$0.00	\$987.00	\$987.00
0100-6500-0-5760-3110-330200-302-00	\$0.00	\$975.00	\$975.00
0100-0000-0-0000-7150-330200-061-00	\$930.00	\$19.00	\$949.00
0100-6500-0-5060-2200-330200-321-00	\$929.00	\$10.00	\$939.00
0100-6500-0-5760-1193-330200-318-00	\$863.00	\$72.00	\$935.00
0100-9050-0-8600-2490-330200-286-22	\$0.00	\$896.00	\$896.00
0100-5826-0-8600-7500-330200-000-00	\$0.00	\$841.00	\$841.00
0100-0000-0-0000-7110-330200-060-00	\$838.00	\$2.00	\$840.00
0100-0000-0-8600-3130-330200-103-00	\$808.00	\$13.00	\$821.00
0100-5633-0-8600-2140-330200-281-00	\$0.00	\$818.00	\$818.00
0100-6010-3-8600-2490-330200-286-20	\$0.00	\$816.00	\$816.00
0100-6128-0-0000-8500-617000-331-00	\$0.00	\$213,536.87	\$213,536.87
0100-9001-0-0000-8500-617000-314-00	\$0.00	\$164,203.87	\$164,203.87
0100-0303-0-0000-8500-617000-013-03	\$0.00	\$58,000.00	\$58,000.00
0100-9062-0-0000-8500-617000-000-00	\$0.00	\$40,000.00	\$40,000.00
0100-6388-0-3800-4000-590030-877-00	\$0.00	\$50.00	\$50.00
0100-9019-0-8600-2100-590030-217-05	\$0.00	\$25.00	\$25.00
0100-0000-0-0000-8200-590010-013-00	\$10,413.00	\$43,244.00	\$53,657.00
0100-0000-0-0000-7700-590010-401-00	\$0.00	\$1,600.00	\$1,600.00
0100-1400-0-0000-8200-590010-013-00	\$44,587.00	(\$43,244.00)	\$1,343.00
0100-0000-0-8600-2110-590000-003-00	\$0.00	\$456.00	\$456.00
0100-0000-0-0000-7150-580040-061-00	\$7,800.00	\$120.00	\$7,920.00
0100-0000-0-0000-7300-580040-001-00	\$100.00	\$900.00	\$1,000.00
0100-6331-0-8600-2100-580040-200-00	\$0.00	\$1,000.00	\$1,000.00
0100-6500-0-5760-1110-580040-331-00	\$320.00	\$80.00	\$400.00
0100-3410-0-4900-3110-580030-910-09	\$50.00	\$25.00	\$75.00
0100-6520-0-5760-1110-580030-901-00	\$10.00	\$40.00	\$50.00
0100-6520-0-5760-1110-580030-900-00	\$10.00	\$40.00	\$50.00
0100-6520-0-5760-1110-580030-902-00	\$10.00	\$15.00	\$25.00
0100-6500-0-5760-3144-580024-318-00	\$0.00	\$225.50	\$225.50
0100-9090-0-5710-3144-580024-318-00	\$0.00	\$50.00	\$50.00
0100-6500-0-5001-2700-580010-314-01	\$0.00	\$2,000.00	\$2,000.00
0100-6500-0-5060-2200-580010-321-00	\$0.00	\$689.75	\$689.75

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-0000-0-0000-7150-580004-061-00	\$8,000.00	\$1,000.00	\$9,000.00
0100-6536-0-5760-1110-580000-347-00	\$124,862.00	\$159,890.44	\$284,752.44
0100-6537-0-5760-1110-580000-347-00	\$305,763.88	(\$177,988.26)	\$127,775.62
0100-9007-0-7110-8500-580000-406-00	\$0.00	\$107,000.00	\$107,000.00
0100-6762-0-5760-1110-580000-347-00	\$0.00	\$84,677.58	\$84,677.58
0100-3219-0-5760-1110-580000-347-00	\$0.00	\$79,080.00	\$79,080.00
0100-9003-0-5760-1180-580000-373-00	\$53,080.00	\$21,920.00	\$75,000.00
0100-8150-0-0000-8110-580000-013-11	\$5,000.00	\$62,000.00	\$67,000.00
0100-0000-0-8600-2120-580000-004-00	\$2,500.00	\$60,061.00	\$62,561.00
0100-0020-0-0000-7700-580000-005-00	\$2,000.00	\$54,000.00	\$56,000.00
0100-6388-0-3800-4000-580000-877-00	\$1,357.73	\$50,427.66	\$51,785.39
0100-7366-0-8500-5000-580000-280-34	\$26,064.00	\$25,262.37	\$51,326.37
0100-3212-0-0000-7700-580000-006-00	\$23,490.00	\$12,494.00	\$35,984.00
0100-3212-0-5760-1110-580000-347-00	\$36,828.22	(\$4,913.22)	\$31,915.00
0100-6010-0-8600-2490-580000-286-70	\$8,084.00	\$20,000.00	\$28,084.00
0100-0303-0-0000-8500-580000-013-03	\$0.00	\$27,900.00	\$27,900.00
0100-0303-0-0000-8500-580000-013-29	\$0.00	\$27,000.00	\$27,000.00
0100-6500-0-5760-2700-580000-331-00	\$25,415.00	\$885.00	\$26,300.00
0100-3515-0-3600-1000-580000-504-01	\$0.00	\$25,800.00	\$25,800.00
0100-3310-0-5760-3151-580000-318-00	\$17,120.00	\$7,980.00	\$25,100.00
0100-6537-0-5760-3113-580000-347-02	\$0.00	\$25,000.00	\$25,000.00
0100-9024-0-0000-7150-580000-061-00	\$0.00	\$24,000.00	\$24,000.00
0100-9007-0-8600-7700-580000-408-00	\$20,000.00	\$400.00	\$20,400.00
0100-3217-0-5760-1110-580000-347-00	\$0.00	\$19,963.00	\$19,963.00
0100-7366-0-8500-5000-580000-280-32	\$18,870.00	(\$500.00)	\$18,370.00
0100-9019-1-8600-3110-580000-061-00	\$0.00	\$17,171.00	\$17,171.00
0100-6387-0-6000-1000-580000-864-00	\$0.00	\$16,853.00	\$16,853.00
0100-6010-0-8600-2490-580000-286-20	\$4,584.00	\$11,846.50	\$16,430.50
0100-6128-0-0000-8500-580000-331-00	\$0.00	\$15,293.81	\$15,293.81
0100-6388-0-3800-4000-580000-880-00	\$0.00	\$15,000.00	\$15,000.00
0100-5633-0-8600-2140-580000-281-00	\$0.00	\$15,000.00	\$15,000.00
0100-6266-0-5760-1130-580000-347-00	\$0.00	\$14,900.00	\$14,900.00
0100-6537-0-5760-1130-580000-347-00	\$0.00	\$14,589.60	\$14,589.60
0100-0332-0-3600-1000-580000-504-14	\$9,745.00	\$3,000.00	\$12,745.00
0100-0000-0-0000-7150-580000-061-00	\$11,000.00	\$1,080.00	\$12,080.00
0100-9021-0-5060-2200-520020-376-00	\$0.00	\$100.00	\$100.00
0100-6057-0-8600-2100-330200-200-00	\$0.00	\$815.00	\$815.00
0100-3213-0-5760-3145-330200-347-00	\$754.00	\$25.00	\$779.00
0100-3310-0-5760-1132-330200-318-00	\$692.00	\$82.00	\$774.00
0100-9019-0-8600-2100-330200-217-00	\$742.00	\$13.00	\$755.00
0100-6500-0-5760-1190-330200-369-00	\$621.00	\$120.00	\$741.00
0100-3305-0-5760-3143-330200-347-00	\$885.00	(\$155.00)	\$730.00
0100-0000-0-8600-7490-330200-102-00	\$689.00	\$8.00	\$697.00
0100-6010-3-8600-2490-330200-286-70	\$0.00	\$682.00	\$682.00

**ResolutionNo.**

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6546-0-5760-3113-330200-351-00	\$0.00	\$682.00	\$682.00
0100-9090-0-5710-1110-330200-318-00	\$44.00	\$629.00	\$673.00
0100-3310-0-5001-2495-330200-318-00	\$630.00	(\$15.00)	\$615.00
0100-0000-0-8600-2110-330200-200-00	\$1,055.00	(\$451.00)	\$604.00
0100-6010-0-8600-2490-330200-286-64	\$829.00	(\$253.00)	\$576.00
0100-9050-0-8600-2490-330200-286-61	\$0.00	\$562.00	\$562.00
0100-6500-0-5760-3700-330200-331-00	\$889.00	(\$356.00)	\$533.00
0100-3310-0-5730-1110-330200-331-00	\$886.00	(\$407.00)	\$479.00
0100-9050-0-8600-2490-330200-286-27	\$0.00	\$434.00	\$434.00
0100-0000-0-8600-7200-330200-002-00	\$398.00	\$4.00	\$402.00
0100-9090-0-5710-3144-330200-318-00	\$368.00	\$27.00	\$395.00
0100-3410-0-4900-3110-330200-910-10	\$395.00	(\$5.00)	\$390.00
0100-3310-0-5760-1130-330200-318-00	\$403.00	(\$17.00)	\$386.00
0100-5630-0-8600-2140-330200-281-00	\$477.00	(\$104.00)	\$373.00
0100-9050-0-8500-5000-330200-292-00	\$378.00	(\$17.00)	\$361.00
0100-0000-0-8600-2120-330200-004-00	\$548.00	(\$188.00)	\$360.00
0100-0000-0-8600-2110-330200-003-00	\$447.00	(\$89.00)	\$358.00
0100-9050-0-8600-2490-330200-244-00	\$296.00	\$51.00	\$347.00
0100-9019-0-8600-2100-330200-217-05	\$74.00	\$273.00	\$347.00
0100-9019-0-8600-2490-330200-290-00	\$418.00	(\$72.00)	\$346.00
0100-3310-0-5760-3151-330200-319-00	\$449.00	(\$152.00)	\$297.00
0100-6500-0-5760-2700-330200-369-00	\$287.00	\$5.00	\$292.00
0100-6520-0-5760-1110-330200-902-00	\$341.00	(\$55.00)	\$286.00
0100-6010-3-8600-2490-330200-286-64	\$0.00	\$279.00	\$279.00
0100-6010-0-8600-2490-330200-286-27	\$316.00	(\$41.00)	\$275.00
0100-5826-0-5730-3142-330200-347-00	\$0.00	\$265.00	\$265.00
0100-6537-0-5760-3110-330200-347-00	\$0.00	\$244.00	\$244.00
0100-6010-3-8600-2490-330200-286-22	\$0.00	\$238.16	\$238.16
0100-9007-0-8600-7700-330200-408-00	\$215.00	\$5.00	\$220.00
0100-9050-0-8600-2490-330200-286-20	\$0.00	\$214.00	\$214.00
0100-6500-0-5760-3113-330200-318-00	\$0.00	\$208.00	\$208.00
0100-9007-0-8600-2420-330200-406-00	\$197.00	\$6.00	\$203.00
0100-6500-0-5760-3145-330200-381-01	\$138.00	\$51.00	\$189.00
0100-7422-0-3600-1000-330200-504-00	\$340.00	(\$165.57)	\$174.43
0100-0332-0-3600-2700-330200-504-00	\$180.00	(\$9.00)	\$171.00
0100-0330-0-3600-2700-330200-504-00	\$180.00	(\$9.00)	\$171.00
0100-6388-0-3800-4000-330200-877-00	\$322.00	(\$176.00)	\$146.00
0100-7824-0-3800-4000-330200-881-00	\$0.00	\$146.00	\$146.00
0100-6010-3-8600-2490-330200-286-29	\$0.00	\$136.56	\$136.56
0100-0000-0-8600-7600-330200-080-00	\$171.00	(\$35.00)	\$136.00
0100-6520-0-5760-1110-330200-901-00	\$106.00	\$22.00	\$128.00
0100-3219-0-5730-3145-330200-347-00	\$0.00	\$112.00	\$112.00
0100-0000-0-0000-7500-330200-002-00	\$107.00	\$2.00	\$109.00
0100-6500-0-5760-3142-330200-332-00	\$29.00	\$80.00	\$109.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6500-0-5760-3113-330200-381-01	\$0.00	\$108.00	\$108.00
0100-5632-0-8600-2140-330200-281-00	\$105.00	\$1.00	\$106.00
0100-9019-0-8600-2490-330200-296-00	\$90.00	\$1.00	\$91.00
0100-9019-0-8600-2100-330200-217-02	\$82.00	\$1.00	\$83.00
0100-7422-0-1110-3151-320200-347-00	\$12,081.00	\$13,454.00	\$25,535.00
0100-6500-0-5760-3113-320200-302-00	\$0.00	\$21,690.00	\$21,690.00
0100-3410-0-4900-3110-320200-910-09	\$20,886.00	(\$626.00)	\$20,260.00
0100-6546-0-5760-3110-320200-351-00	\$0.00	\$20,066.00	\$20,066.00
0100-6010-0-8600-2490-320200-286-29	\$17,820.00	\$1,785.00	\$19,605.00
0100-6500-0-5760-3110-320200-302-00	\$0.00	\$16,854.00	\$16,854.00
0100-0000-0-0000-7150-320200-061-00	\$16,266.00	\$114.00	\$16,380.00
0100-6500-0-5060-2200-320200-321-00	\$16,255.00	\$2.00	\$16,257.00
0100-6500-0-5760-1193-320200-318-00	\$15,105.00	(\$2.00)	\$15,103.00
0100-5826-0-8600-7500-320200-000-00	\$0.00	\$14,452.00	\$14,452.00
0100-0000-0-8600-3130-320200-103-00	\$14,132.00	(\$2.00)	\$14,130.00
0100-6057-0-8600-2100-320200-200-00	\$0.00	\$13,999.00	\$13,999.00
0100-5633-0-8600-2140-320200-281-00	\$0.00	\$13,975.00	\$13,975.00
0100-3213-0-5760-3145-320200-347-00	\$13,192.00	\$184.00	\$13,376.00
0100-6500-0-5760-1190-320200-369-00	\$10,863.00	\$1,825.00	\$12,688.00
0100-3305-0-5760-3143-320200-347-00	\$15,484.00	(\$2,968.00)	\$12,516.00
0100-9050-0-8600-2490-320200-286-87	\$0.00	\$12,378.00	\$12,378.00
0100-3310-0-5760-1132-320200-318-00	\$12,076.00	(\$1.00)	\$12,075.00
0100-0000-0-8600-7490-320200-102-00	\$12,050.00	\$1.00	\$12,051.00
0100-9090-0-5710-1110-320200-318-00	\$761.00	\$11,022.00	\$11,783.00
0100-6520-0-5760-1110-320200-900-00	\$13,108.00	(\$1,334.00)	\$11,774.00
0100-6546-0-5760-3113-320200-351-00	\$0.00	\$11,768.00	\$11,768.00
0100-0000-0-8600-2110-320200-200-00	\$18,463.00	(\$8,106.00)	\$10,357.00
0100-3310-0-5001-2495-320200-318-00	\$9,832.00	\$4.00	\$9,836.00
0100-6010-0-8600-2490-320200-286-22	\$12,810.00	(\$3,220.00)	\$9,590.00
0100-9050-0-8600-2490-320200-286-61	\$0.00	\$8,824.00	\$8,824.00
0100-6010-0-8600-2490-320200-286-64	\$13,762.00	(\$4,941.00)	\$8,821.00
0100-3310-0-5730-1110-320200-331-00	\$14,804.00	(\$6,821.00)	\$7,983.00
0100-0000-0-8600-7200-320200-002-00	\$0.00	\$6,968.00	\$6,968.00
0100-9090-0-5710-3144-320200-318-00	\$6,443.00	\$402.00	\$6,845.00
0100-9050-0-8600-2490-320200-286-27	\$0.00	\$6,794.00	\$6,794.00
0100-3410-0-4900-3110-320200-910-10	\$7,116.00	(\$434.00)	\$6,682.00
0100-3310-0-5760-1130-320200-318-00	\$6,496.00	(\$1.00)	\$6,495.00
0100-5630-0-8600-2140-320200-281-00	\$8,338.00	(\$1,922.00)	\$6,416.00
0100-0000-0-8600-2110-320200-003-00	\$7,813.00	(\$1,617.00)	\$6,196.00
0100-0000-0-8600-2120-320200-004-00	\$9,596.00	(\$3,416.00)	\$6,180.00
0100-9050-0-8500-5000-320200-292-00	\$6,619.00	(\$458.00)	\$6,161.00
0100-6010-0-8600-2490-320200-286-20	\$13,704.00	(\$7,598.00)	\$6,106.00
0100-9050-0-8600-2490-320200-244-00	\$5,184.00	\$755.00	\$5,939.00
0100-9019-0-8600-2100-320200-217-05	\$1,296.00	\$4,643.00	\$5,939.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-9019-0-8600-2490-320200-290-00	\$7,314.00	(\$1,518.00)	\$5,796.00
0100-6010-0-8600-2490-320200-286-70	\$15,664.00	(\$10,177.00)	\$5,487.00
0100-6010-3-8600-2490-320200-286-70	\$0.00	\$5,093.00	\$5,093.00
0100-6010-3-8600-2490-320200-286-64	\$0.00	\$4,888.00	\$4,888.00
0100-6500-0-5760-3700-320200-331-00	\$0.00	\$4,883.00	\$4,883.00
0100-5826-0-5730-3142-320200-347-00	\$0.00	\$4,640.00	\$4,640.00
0100-9050-0-8600-2490-320200-286-28	\$0.00	\$4,330.00	\$4,330.00
0100-6537-0-5760-3110-320200-347-00	\$0.00	\$4,214.00	\$4,214.00
0100-6010-0-8600-2490-320200-286-27	\$5,028.00	(\$985.00)	\$4,043.00
0100-9007-0-8600-7700-320200-408-00	\$3,845.00	\$55.00	\$3,900.00
0100-6010-3-8600-2490-320200-286-20	\$0.00	\$3,630.00	\$3,630.00
0100-9007-0-8600-2420-320200-406-00	\$3,540.00	\$52.00	\$3,592.00
0100-6500-0-5760-3113-320200-318-00	\$0.00	\$3,537.00	\$3,537.00
0100-7824-0-3800-4000-320200-881-00	\$0.00	\$3,507.00	\$3,507.00
0100-9050-0-8600-2490-320200-286-20	\$0.00	\$3,341.00	\$3,341.00
0100-7422-0-3600-1000-320200-504-00	\$6,124.00	(\$3,070.25)	\$3,053.75
0100-6500-0-5760-3145-320200-381-01	\$2,410.00	\$563.00	\$2,973.00
0100-6520-0-5760-1110-520020-900-00	\$0.00	\$100.00	\$100.00
0100-3410-0-4900-3110-520020-910-09	\$0.00	\$100.00	\$100.00
0100-6537-0-5760-3110-520020-347-00	\$0.00	\$75.00	\$75.00
0100-6546-0-5760-3120-520020-504-00	\$5.00	\$46.46	\$51.46
0100-6546-0-5760-3110-520020-351-00	\$0.00	\$50.00	\$50.00
0100-6520-0-5760-1110-520020-902-00	\$0.00	\$50.00	\$50.00
0100-6520-0-5760-1110-520020-901-00	\$0.00	\$50.00	\$50.00
0100-6500-0-5760-1190-520020-369-00	\$0.00	\$30.00	\$30.00
0100-3410-0-4900-3110-520020-910-10	\$0.00	\$25.00	\$25.00
0100-9050-0-8600-2490-520020-244-02	\$4,420.48	(\$4,420.48)	\$0.00
0100-6500-0-5760-3113-520020-351-00	\$4,375.00	(\$4,375.00)	\$0.00
0100-6500-0-5760-3151-520020-331-00	\$3,000.00	(\$3,000.00)	\$0.00
0100-0000-0-8600-3113-520020-302-00	\$1,000.00	(\$1,000.00)	\$0.00
0100-6500-0-5760-3142-520020-318-00	\$804.00	(\$804.00)	\$0.00
0100-6500-0-5760-3120-520020-351-00	\$625.00	(\$625.00)	\$0.00
0100-6500-0-5760-3110-520020-351-00	\$50.00	(\$50.00)	\$0.00
0100-9010-0-5760-3120-520020-302-00	\$50.00	(\$50.00)	\$0.00
0100-9010-0-5760-3113-520020-302-00	\$15.00	(\$15.00)	\$0.00
0100-9050-0-8600-2490-520015-244-00	\$4,200.00	(\$1,200.00)	\$3,000.00
0100-9019-0-8600-2100-520015-217-00	\$1,200.00	\$600.00	\$1,800.00
0100-9050-0-8600-3110-520015-244-00	\$0.00	\$600.00	\$600.00
0100-7824-0-3800-4000-520015-881-00	\$0.00	\$550.00	\$550.00
0100-0000-0-8600-2110-520015-003-00	\$300.00	(\$100.00)	\$200.00
0100-0000-0-8600-2110-520015-200-00	\$120.00	(\$40.00)	\$80.00
0100-9050-0-8600-2490-520015-286-61	\$0.00	\$60.00	\$60.00
0100-9050-0-8600-2490-520015-286-27	\$0.00	\$60.00	\$60.00
0100-9050-0-8600-2490-520015-286-87	\$0.00	\$60.00	\$60.00



ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-9050-0-8600-2490-520015-286-70	\$0.00	\$60.00	\$60.00
0100-9050-0-8600-2490-520015-286-64	\$0.00	\$60.00	\$60.00
0100-9050-0-8600-2490-520015-286-28	\$0.00	\$60.00	\$60.00
0100-9050-0-8600-2490-520015-286-22	\$0.00	\$60.00	\$60.00
0100-9050-0-8600-2490-520015-286-20	\$0.00	\$60.00	\$60.00
0100-6266-0-8600-2490-520000-006-00	\$0.00	\$40,086.78	\$40,086.78
0100-5633-0-8600-2140-520000-281-00	\$0.00	\$24,356.50	\$24,356.50
0100-0332-0-3600-1000-310100-504-00	\$8,404.00	\$1,082.00	\$9,486.00
0100-0000-0-8600-7600-310100-080-00	\$11,373.00	(\$1,964.00)	\$9,409.00
0100-6500-0-5760-1194-310100-318-00	\$8,892.00	(\$2,502.00)	\$6,390.00
0100-0332-0-3600-2700-310100-504-00	\$6,077.00	\$20.00	\$6,097.00
0100-0330-0-3600-2700-310100-504-00	\$6,077.00	\$20.00	\$6,097.00
0100-5633-0-8600-2140-310100-281-00	\$0.00	\$5,289.00	\$5,289.00
0100-6388-0-3800-4000-310100-877-00	\$7,880.00	(\$2,627.00)	\$5,253.00
0100-6500-0-5760-2100-330100-331-00	\$2,037.00	(\$137.00)	\$1,900.00
0100-6266-0-5760-1110-580000-347-00	\$0.00	\$11,400.00	\$11,400.00
0100-0000-0-0000-7300-580000-001-00	\$10,100.00	\$900.00	\$11,000.00
0100-6762-0-3600-1000-580000-504-00	\$0.00	\$10,664.58	\$10,664.58
0100-6010-0-8600-2490-580000-286-64	\$6,584.00	\$4,044.89	\$10,628.89
0100-3395-0-5001-2100-580000-318-00	\$13,509.00	(\$3,199.18)	\$10,309.82
0100-1100-0-5760-1110-580000-347-00	\$12,560.00	(\$2,560.00)	\$10,000.00
0100-0000-0-0000-7200-580000-012-00	\$7,750.00	\$2,250.00	\$10,000.00
0100-6500-0-5760-1110-580000-331-00	\$150.00	\$9,550.00	\$9,700.00
0100-6010-0-8600-2490-580000-286-22	\$4,584.00	\$4,814.02	\$9,398.02
0100-0000-0-0000-7150-580000-070-00	\$955.00	\$7,480.97	\$8,435.97
0100-9062-0-0000-8200-580000-000-00	\$0.00	\$8,246.00	\$8,246.00
0100-9007-0-7110-7700-580000-409-00	\$0.00	\$7,860.00	\$7,860.00
0100-6500-0-5760-3151-580000-314-01	\$0.00	\$7,800.00	\$7,800.00
0100-6010-3-8600-2490-580000-286-20	\$0.00	\$6,430.50	\$6,430.50
0100-7824-0-3800-4000-580000-881-00	\$0.00	\$6,248.00	\$6,248.00
0100-6010-0-8600-2490-580000-286-29	\$6,584.00	(\$355.47)	\$6,228.53
0100-6010-0-8600-2490-580000-286-27	\$3,084.00	\$2,916.00	\$6,000.00
0100-6500-0-5760-3151-580000-331-02	\$0.00	\$5,725.00	\$5,725.00
0100-9050-0-8600-2490-580000-286-87	\$0.00	\$5,275.00	\$5,275.00
0100-3310-0-5730-3151-580000-318-00	\$0.00	\$5,020.00	\$5,020.00
0100-6537-0-5760-3120-580000-347-01	\$0.00	\$4,900.00	\$4,900.00
0100-9019-0-8600-2130-580000-290-00	\$10,000.00	(\$5,225.00)	\$4,775.00
0100-9019-0-8600-2100-580000-217-05	\$150.00	\$3,485.00	\$3,635.00
0100-6537-0-5760-1110-580000-347-02	\$0.00	\$3,340.14	\$3,340.14
0100-9050-0-8600-2490-580000-286-28	\$0.00	\$3,275.00	\$3,275.00
0100-6128-0-1110-1000-580000-331-00	\$0.00	\$3,144.48	\$3,144.48
0100-0000-0-0000-7200-580000-018-00	\$2,000.00	\$1,000.00	\$3,000.00
0100-9050-0-8600-2490-580000-286-70	\$0.00	\$2,675.00	\$2,675.00
0100-1100-0-3600-1000-580000-504-00	\$0.00	\$2,625.00	\$2,625.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6331-0-8600-2100-580000-200-00	\$0.00	\$2,500.00	\$2,500.00
0100-6685-0-8600-2700-580000-228-00	\$2,416.00	(\$323.00)	\$2,093.00
0100-6500-0-5730-1110-580000-331-00	\$0.00	\$2,077.00	\$2,077.00
0100-6537-0-5760-3151-580000-347-02	\$0.00	\$2,042.10	\$2,042.10
0100-9050-0-8600-2490-580000-286-61	\$0.00	\$2,000.00	\$2,000.00
0100-6500-0-5760-1110-580000-314-01	\$0.00	\$2,000.00	\$2,000.00
0100-6500-0-5760-2100-580000-318-00	\$2,000.00	(\$29.00)	\$1,971.00
0100-6520-0-5760-1110-580000-901-00	\$852.00	\$1,119.00	\$1,971.00
0100-6500-0-5730-2700-580000-331-00	\$0.00	\$1,900.00	\$1,900.00
0100-6680-0-8600-2700-580000-228-00	\$2,196.00	(\$324.00)	\$1,872.00
0100-6537-0-5730-3151-580000-347-00	\$0.00	\$1,857.94	\$1,857.94
0100-9050-0-8600-2490-580000-286-22	\$0.00	\$1,475.00	\$1,475.00
0100-9050-0-8600-2490-580000-286-20	\$0.00	\$1,475.00	\$1,475.00
0100-6010-3-8600-2490-580000-286-22	\$0.00	\$1,272.25	\$1,272.25
0100-6546-0-5760-3113-580000-351-00	\$0.00	\$1,250.00	\$1,250.00
0100-6537-0-5760-1198-580000-347-02	\$0.00	\$1,232.10	\$1,232.10
0100-6010-3-8600-2490-580000-286-27	\$0.00	\$1,183.65	\$1,183.65
0100-4204-0-8600-2150-580000-249-00	\$1,108.54	(\$6.00)	\$1,102.54
0100-6500-0-5730-3145-580000-331-00	\$220.00	\$880.00	\$1,100.00
0100-6010-3-8600-2490-580000-286-64	\$0.00	\$1,100.00	\$1,100.00
0100-5630-0-8600-2140-580000-281-00	\$2,000.00	(\$1,000.00)	\$1,000.00
0100-9050-0-8600-2490-580000-286-64	\$0.00	\$935.00	\$935.00
0100-6546-0-5760-3120-580000-351-00	\$0.00	\$900.00	\$900.00
0100-6010-3-8600-2490-580000-286-70	\$0.00	\$760.00	\$760.00
0100-9050-0-8600-2490-580000-286-27	\$0.00	\$675.00	\$675.00
0100-6266-0-3600-1000-580000-504-00	\$0.00	\$450.00	\$450.00
0100-6500-0-5760-3151-580000-318-00	\$380.00	(\$76.00)	\$304.00
0100-6520-0-5760-1110-580000-900-00	\$5,352.00	(\$5,102.00)	\$250.00
0100-3305-0-5760-3151-330100-347-00	\$1,512.00	\$247.00	\$1,759.00
0100-3310-0-5730-3120-330100-331-00	\$1,707.00	\$16.00	\$1,723.00
0100-6546-0-5760-3120-330100-351-00	\$0.00	\$1,591.00	\$1,591.00
0100-6500-0-5760-3120-330100-302-00	\$0.00	\$1,562.00	\$1,562.00
0100-3213-0-5760-1110-330100-347-00	\$1,184.00	\$356.00	\$1,540.00
0100-6500-0-5760-3141-330100-331-00	\$1,487.00	\$13.00	\$1,500.00
0100-3310-0-5760-1110-330100-332-00	\$846.00	\$653.00	\$1,499.00
0100-6500-0-5760-1195-330100-320-00	\$1,480.00	\$14.00	\$1,494.00
0100-9019-1-8600-3110-330100-061-00	\$1,521.00	(\$44.00)	\$1,477.00
0100-7824-0-3800-4000-330100-881-00	\$0.00	\$1,421.00	\$1,421.00
0100-6537-0-5760-3120-330100-347-00	\$0.00	\$1,391.00	\$1,391.00
0100-6500-0-5730-3141-330100-318-00	\$1,338.00	\$12.00	\$1,350.00
0100-3310-0-5760-1130-330100-318-00	\$1,315.00	\$14.00	\$1,329.00
0100-0000-0-8600-3120-330100-302-00	\$1,544.00	(\$284.00)	\$1,260.00
0100-3315-0-5730-1110-330100-331-00	\$1,240.00	\$11.00	\$1,251.00
0100-6500-0-5001-2700-330100-331-00	\$1,220.00	\$7.00	\$1,227.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-7430-0-3600-1000-330100-504-00	\$1,193.00	\$30.00	\$1,223.00
0100-3025-0-3600-3110-330100-504-00	\$1,231.00	(\$15.00)	\$1,216.00
0100-3310-0-5730-1110-330100-331-00	\$1,290.00	(\$87.00)	\$1,203.00
0100-0000-0-8600-3141-330100-302-00	\$1,189.00	\$11.00	\$1,200.00
0100-6500-0-5760-1120-330100-504-00	\$745.00	\$375.00	\$1,120.00
0100-3310-0-5730-3151-330100-318-00	\$0.00	\$1,107.00	\$1,107.00
0100-9019-0-8600-2130-330100-290-00	\$1,087.00	\$15.00	\$1,102.00
0100-0000-0-5001-2700-330100-302-00	\$1,081.00	\$7.00	\$1,088.00
0100-0000-0-5001-2100-330100-302-00	\$1,081.00	\$7.00	\$1,088.00
0100-0000-0-8600-2110-330100-003-00	\$1,058.00	(\$21.00)	\$1,037.00
0100-3010-0-5760-1110-330100-347-00	\$1,360.00	(\$334.00)	\$1,026.00
0100-6510-0-5710-3151-330100-318-00	\$0.00	\$1,012.00	\$1,012.00
0100-9090-0-5710-3151-330100-318-00	\$0.00	\$973.00	\$973.00
0100-6500-0-5730-2100-330100-318-00	\$0.00	\$898.00	\$898.00
0100-6510-0-5710-3120-330100-318-00	\$883.00	\$8.00	\$891.00
0100-6331-0-3100-2100-330100-200-00	\$0.00	\$800.00	\$800.00
0100-0332-0-3600-1000-330100-504-00	\$638.00	\$82.00	\$720.00
0100-0000-0-8600-7600-330100-080-00	\$863.00	(\$149.00)	\$714.00
0100-6500-0-5760-1194-330100-318-00	\$675.00	(\$190.00)	\$485.00
0100-0332-0-3600-2700-330100-504-00	\$461.00	\$2.00	\$463.00
0100-0330-0-3600-2700-330100-504-00	\$461.00	\$2.00	\$463.00
0100-6388-0-3800-4000-330100-877-00	\$598.00	(\$196.00)	\$402.00
0100-5633-0-8600-2140-330100-281-00	\$0.00	\$402.00	\$402.00
0100-3183-0-7110-2130-330100-271-00	\$353.00	\$3.00	\$356.00
0100-9050-0-8600-2490-330100-286-87	\$0.00	\$322.00	\$322.00
0100-9050-0-8600-2490-330100-286-61	\$0.00	\$322.00	\$322.00
0100-9050-0-8600-2490-330100-286-28	\$0.00	\$322.00	\$322.00
0100-9019-0-8600-2490-330100-218-00	\$315.00	\$2.00	\$317.00
0100-6685-0-8600-2700-330100-228-00	\$314.00	\$3.00	\$317.00
0100-6546-0-5760-3120-330100-504-00	\$310.00	\$2.00	\$312.00
0100-6680-0-8600-2700-330100-228-00	\$314.00	(\$7.00)	\$307.00
0100-7366-0-8500-5000-330100-280-00	\$299.00	\$2.00	\$301.00
0100-6500-0-5760-3141-330100-318-00	\$297.00	\$3.00	\$300.00
0100-6500-0-5760-3120-330100-331-00	\$558.00	(\$308.00)	\$250.00
0100-7810-0-8600-2490-330100-298-01	\$0.00	\$246.00	\$246.00
0100-0000-0-8600-7430-330100-101-00	\$244.00	\$1.00	\$245.00
0100-3183-0-7110-2130-330100-271-01	\$352.00	(\$128.00)	\$224.00
0100-7368-0-8500-5000-330100-280-00	\$199.00	\$2.00	\$201.00
0100-9019-0-8600-2490-330100-211-00	\$177.00	\$1.00	\$178.00
0100-9050-0-8600-2490-330100-286-70	\$0.00	\$163.00	\$163.00
0100-9050-0-8600-2490-330100-286-64	\$0.00	\$163.00	\$163.00
0100-9019-1-8600-3110-340100-061-00	\$10,023.00	\$356.00	\$10,379.00
0100-0330-0-3600-2700-240000-504-00	\$12,396.00	(\$637.00)	\$11,759.00
0100-0000-0-0000-7150-340100-061-00	\$10,023.00	\$356.00	\$10,379.00

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6500-0-5760-2100-340100-331-00.	\$10,023.00	\$356.00	\$10,379.00
0100-7824-0-3800-4000-340100-881-00	\$0.00	\$10,379.00	\$10,379.00
0100-3010-0-5760-1110-340100-347-00	\$14,107.00	(\$3,809.00)	\$10,298.00
0100-0000-0-8600-2110-340100-200-00	\$11,526.00	(\$1,367.00)	\$10,159.00
0100-3310-0-5730-3151-340100-318-00	\$0.00	\$9,875.00	\$9,875.00
0100-3025-0-3600-3110-340100-504-00	\$9,020.00	\$113.00	\$9,133.00
0100-0000-0-0000-7400-340100-100-00	\$8,520.00	\$302.00	\$8,822.00
0100-9090-0-5710-3151-340100-318-00	\$0.00	\$8,464.00	\$8,464.00
0100-9019-0-8600-2100-340100-217-05	\$7,517.00	(\$253.00)	\$7,264.00
0100-0000-0-8600-2110-340100-003-00	\$6,515.00	(\$174.00)	\$6,341.00
0100-6510-0-5710-3151-340100-318-00	\$0.00	\$6,014.00	\$6,014.00
0100-0332-0-3600-1000-340100-504-00	\$4,091.00	\$1,418.00	\$5,509.00
0100-6500-0-5001-2700-340100-331-00	\$5,012.00	\$178.00	\$5,190.00
0100-0000-0-5001-2700-340100-302-00	\$5,012.00	\$178.00	\$5,190.00
0100-0000-0-5001-2100-340100-302-00	\$5,012.00	\$178.00	\$5,190.00
0100-6331-0-3100-2100-340100-200-00	\$0.00	\$5,190.00	\$5,190.00
0100-6500-0-5730-2100-340100-318-00	\$0.00	\$5,190.00	\$5,190.00
0100-0000-0-8600-7600-340100-080-00	\$5,513.00	(\$914.00)	\$4,599.00
0100-0332-0-3600-2700-340100-504-00	\$2,506.00	\$89.00	\$2,595.00
0100-0330-0-3600-2700-340100-504-00	\$2,506.00	\$89.00	\$2,595.00
0100-6500-0-5760-3120-340100-331-00	\$5,079.00	(\$2,822.00)	\$2,257.00
0100-5633-0-8600-2140-340100-281-00	\$0.00	\$2,076.00	\$2,076.00
0100-9050-0-8600-2490-340100-286-87	\$0.00	\$2,076.00	\$2,076.00
0100-9050-0-8600-2490-340100-286-61	\$0.00	\$2,076.00	\$2,076.00
0100-9050-0-8600-2490-340100-286-28	\$0.00	\$2,076.00	\$2,076.00
0100-6388-0-3800-4000-340100-877-00	\$3,007.00	(\$932.00)	\$2,075.00
0100-3183-0-7110-2130-340100-271-00	\$2,004.00	\$71.00	\$2,075.00
0100-6685-0-8600-2700-340100-228-00	\$2,004.00	\$71.00	\$2,075.00
0100-6680-0-8600-2700-340100-228-00	\$2,004.00	\$71.00	\$2,075.00
0100-3183-0-7110-2130-340100-271-01	\$2,506.00	(\$835.00)	\$1,671.00
0100-7366-0-8500-5000-340100-280-00	\$1,503.00	\$54.00	\$1,557.00
0100-7810-0-8600-2490-340100-298-01	\$0.00	\$1,306.00	\$1,306.00
0100-9019-0-8600-2490-340100-218-00	\$1,003.00	\$35.00	\$1,038.00
0100-7368-0-8500-5000-340100-280-00	\$1,003.00	\$35.00	\$1,038.00
0100-9019-0-8600-2490-340100-211-00	\$1,003.00	\$35.00	\$1,038.00
0100-0000-0-8600-7430-340100-101-00	\$1,003.00	\$35.00	\$1,038.00
0100-9050-0-8600-2490-340100-286-70	\$0.00	\$1,038.00	\$1,038.00
0100-9050-0-8600-2490-340100-286-64	\$0.00	\$1,038.00	\$1,038.00
0100-9050-0-8600-2490-340100-286-27	\$0.00	\$1,038.00	\$1,038.00
0100-9050-0-8600-2490-340100-286-22	\$0.00	\$1,038.00	\$1,038.00
0100-9050-0-8600-2490-340100-286-20	\$0.00	\$1,038.00	\$1,038.00
0100-0330-0-3600-3110-340100-504-00	\$501.00	\$226.00	\$727.00
0100-9019-0-8600-2100-340100-217-02	\$501.00	\$18.00	\$519.00
0100-9019-0-8600-2100-340100-217-01	\$501.00	\$18.00	\$519.00

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-3010-0-3600-3110-340100-504-00	\$501.00	\$18.00	\$519.00
0100-4204-0-8600-2150-340100-249-00	\$501.00	\$18.00	\$519.00
0100-0000-0-8600-7490-340100-102-00	\$501.00	\$18.00	\$519.00
0100-3385-0-5710-2200-340100-318-00	\$501.00	\$18.00	\$519.00
0100-9019-1-8600-2100-340100-217-05	\$0.00	\$519.00	\$519.00
0100-6010-0-8600-2490-340100-286-29	\$301.00	\$11.00	\$312.00
0100-6010-0-8600-2490-340100-286-27	\$301.00	\$11.00	\$312.00
0100-6010-0-8600-2490-340100-286-20	\$301.00	\$10.00	\$311.00
0100-6500-0-5760-3120-571030-351-00	\$770.00	(\$770.00)	\$0.00
0100-1100-0-5760-3145-330200-347-00	\$0.00	\$75.00	\$75.00
0100-3219-0-5760-3142-330200-347-00	\$0.00	\$73.00	\$73.00
0100-1100-0-5760-3113-330200-347-00	\$0.00	\$50.00	\$50.00
0100-6010-3-8600-2490-330200-286-27	\$0.00	\$44.99	\$44.99
0100-3310-0-5760-1130-330200-319-00	\$28.00	\$16.00	\$44.00
0100-6266-0-5730-3145-330200-347-00	\$0.00	\$43.00	\$43.00
0100-6388-0-3800-4000-330200-880-00	\$0.00	\$37.00	\$37.00
0100-6500-0-5730-3145-330200-381-00	\$186.00	(\$151.48)	\$34.52
0100-9019-0-8600-2490-330200-211-00	\$29.00	(\$2.00)	\$27.00
0100-6500-0-5760-1193-330200-319-00	\$17.00	\$7.03	\$24.03
0100-3219-0-5760-3110-330200-347-00	\$0.00	\$20.00	\$20.00
0100-3310-0-5001-2495-330200-319-00	\$23.00	(\$5.00)	\$18.00
0100-0000-0-8600-3113-330200-302-00	\$458.00	(\$442.39)	\$15.61
0100-6500-0-5760-3143-330200-319-00	\$20.00	(\$5.00)	\$15.00
0100-1100-0-5760-3151-330200-347-00	\$0.00	\$10.00	\$10.00
0100-6500-0-5760-3144-330200-319-00	\$0.00	\$9.00	\$9.00
0100-6266-0-5730-1110-330200-347-00	\$0.00	\$7.00	\$7.00
0100-6510-0-5710-3151-330200-318-00	\$1,062.00	(\$1,059.51)	\$2.49
0100-0000-0-5760-3113-330200-302-00	\$0.00	\$1.08	\$1.08
0100-1100-0-5730-3145-330200-347-00	\$0.00	\$0.46	\$0.46
0100-6500-0-5760-3113-330200-351-00	\$1,983.00	(\$1,983.00)	\$0.00
0100-6500-0-5760-3110-330200-351-00	\$1,086.00	(\$1,086.00)	\$0.00
0100-0000-0-8600-3110-330200-302-00	\$963.00	(\$963.00)	\$0.00
0100-0000-0-0000-7380-330200-013-00	\$676.00	(\$676.00)	\$0.00
0100-6500-0-5760-3151-330200-331-00	\$459.00	(\$459.00)	\$0.00
0100-9010-0-5760-3113-330200-302-00	\$32.00	(\$32.00)	\$0.00
0100-6500-0-5760-1110-330100-331-00	\$24,526.00	\$470.00	\$24,996.00
0100-6500-0-5760-3151-330100-318-00	\$14,862.00	\$58.00	\$14,920.00
0100-3310-0-5760-1110-330100-331-00	\$10,641.00	(\$555.00)	\$10,086.00
0100-9050-0-8600-2490-330100-244-00	\$9,160.00	(\$2,490.00)	\$6,670.00
0100-6500-0-5730-1110-330100-331-00	\$4,883.00	\$1,111.00	\$5,994.00
0100-6500-0-5730-3151-330100-318-00	\$0.00	\$5,537.00	\$5,537.00
0100-6500-0-5760-2700-330100-331-00	\$5,016.00	\$96.00	\$5,112.00
0100-9019-0-8600-2100-330100-217-00	\$3,425.00	\$1,568.00	\$4,993.00
0100-6500-0-5760-3120-330100-318-00	\$4,375.00	\$282.00	\$4,657.00

**ResolutionNo.**

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-0000-0-8600-2120-330100-004-00	\$5,091.00	(\$532.00)	\$4,559.00
0100-6500-0-5760-2100-330100-318-00	\$4,772.00	(\$735.00)	\$4,037.00
0100-3305-0-5760-1110-330100-347-00	\$5,074.00	(\$1,096.00)	\$3,978.00
0100-9090-0-5710-1110-330100-318-00	\$4,135.00	(\$384.00)	\$3,751.00
0100-0330-0-3600-1000-330100-504-00	\$2,493.00	\$281.00	\$2,774.00
0100-6500-0-5001-2200-330100-318-00	\$2,657.00	\$3.00	\$2,660.00
0100-6500-0-5060-2200-330100-321-00	\$2,539.00	\$49.00	\$2,588.00
0100-6500-0-5760-1193-330100-318-00	\$2,771.00	(\$500.00)	\$2,271.00
0100-3310-0-5760-3151-330100-318-00	\$4,884.00	(\$2,661.00)	\$2,223.00
0100-0000-0-0000-7400-330100-100-00	\$2,074.00	\$12.00	\$2,086.00
0100-9019-0-8600-2100-330100-217-05	\$2,099.00	(\$79.00)	\$2,020.00
0100-6510-0-5710-1110-330100-318-00	\$1,355.00	\$653.00	\$2,008.00
0100-0000-0-8600-2110-330100-200-00	\$2,208.00	(\$247.00)	\$1,961.00
0100-6500-0-5760-1130-330100-318-00	\$1,784.00	\$143.00	\$1,927.00
0100-7366-0-8500-5000-240000-280-00	\$26,049.00	(\$14,815.00)	\$11,234.00
0100-6388-0-3800-4000-240000-877-00	\$22,229.00	(\$12,149.00)	\$10,080.00
0100-7824-0-3800-4000-240000-881-00	\$0.00	\$10,080.00	\$10,080.00
0100-0000-0-8600-7600-240000-080-00	\$11,763.00	(\$2,401.00)	\$9,362.00
0100-0000-0-0000-7500-240000-002-00	\$7,410.00	\$150.00	\$7,560.00
0100-5633-0-8600-2140-240000-281-00	\$0.00	\$7,490.00	\$7,490.00
0100-0000-0-0000-7110-240000-060-00	\$7,124.00	\$150.00	\$7,274.00
0100-9019-0-8600-2100-240000-217-02	\$5,683.00	\$100.00	\$5,783.00
0100-9050-0-8600-2490-240000-286-87	\$0.00	\$4,804.00	\$4,804.00
0100-9050-0-8600-2490-240000-286-28	\$0.00	\$4,804.00	\$4,804.00
0100-5630-0-8600-2140-240000-281-00	\$4,008.00	(\$263.00)	\$3,745.00
0100-0000-0-8600-2110-240000-003-00	\$4,008.00	(\$263.00)	\$3,745.00
0100-6388-0-3800-4000-240000-880-00	\$0.00	\$2,520.00	\$2,520.00
0100-6010-0-8600-2490-240000-286-22	\$2,353.00	\$49.00	\$2,402.00
0100-6010-0-8600-2490-240000-286-20	\$2,353.00	\$49.00	\$2,402.00
0100-9050-0-8600-2490-240000-286-70	\$0.00	\$2,402.00	\$2,402.00
0100-9050-0-8600-2490-240000-286-64	\$0.00	\$2,402.00	\$2,402.00
0100-9050-0-8600-2490-240000-286-61	\$0.00	\$2,402.00	\$2,402.00
0100-9050-0-8600-2490-240000-286-27	\$0.00	\$2,402.00	\$2,402.00
0100-9050-0-8600-2490-240000-286-22	\$0.00	\$2,402.00	\$2,402.00
0100-9050-0-8600-2490-240000-286-20	\$0.00	\$2,402.00	\$2,402.00
0100-9019-0-8600-2490-240000-211-00	\$2,004.00	(\$132.00)	\$1,872.00
0100-6010-0-8600-2490-240000-286-29	\$1,412.00	(\$1.00)	\$1,411.00
0100-7415-0-5001-2495-240000-318-00	\$3,396.60	(\$2,076.60)	\$1,320.00
0100-3310-0-5001-2495-240000-319-00	\$1,400.00	(\$400.00)	\$1,000.00
0100-6010-0-8600-2490-240000-286-64	\$941.00	\$20.00	\$961.00
0100-9050-0-8500-5000-240000-292-00	\$4,008.00	(\$4,008.00)	\$0.00
0100-0000-0-0000-7300-230000-012-00	\$280,931.00	\$49,659.00	\$330,590.00
0100-0000-0-8600-7390-230000-011-00	\$202,020.00	\$1,831.00	\$203,851.00
0100-0000-0-0000-7300-230000-001-00	\$167,751.00	\$1,000.00	\$168,751.00

**ResolutionNo.**

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-9007-0-8600-7700-230000-400-00	\$100,703.00	\$2,045.00	\$102,748.00
0100-8150-0-0000-8110-230000-013-00	\$87,464.00	\$1,000.00	\$88,464.00
0100-9007-0-7110-7700-230000-406-00	\$50,352.00	\$1,022.00	\$51,374.00
0100-0000-0-8600-2110-230000-003-00	\$20,778.00	\$150.00	\$20,928.00
0100-9007-0-7110-7700-230000-405-00	\$16,784.00	\$341.00	\$17,125.00
0100-0000-0-0000-7380-230000-013-00	\$46,639.00	(\$46,639.00)	\$0.00
0100-6500-0-5760-3145-220040-331-00	\$14,000.00	\$11,000.00	\$25,000.00
0100-6500-0-5730-3145-220040-331-00	\$5,000.00	\$1,000.00	\$6,000.00
0100-6500-0-5760-3113-220040-331-00	\$1,000.00	\$4,983.87	\$5,983.87
0100-6546-0-5760-3113-220040-351-00	\$0.00	\$4,880.00	\$4,880.00
0100-6266-0-5730-3145-220040-347-00	\$0.00	\$3,100.00	\$3,100.00
0100-1100-0-5760-3145-220040-347-00	\$0.00	\$2,000.00	\$2,000.00
0100-1100-0-5760-3113-220040-347-00	\$0.00	\$1,800.00	\$1,800.00
0100-6500-0-5760-3143-220040-318-00	\$300.00	\$400.00	\$700.00
0100-1100-0-5760-3151-220040-347-00	\$0.00	\$650.00	\$650.00
0100-6500-0-5760-3113-220040-302-00	\$0.00	\$500.00	\$500.00
0100-1100-0-5730-3145-220040-347-00	\$0.00	\$100.00	\$100.00
0100-6500-0-5760-3113-220040-351-00	\$4,880.00	(\$4,880.00)	\$0.00
0100-0000-0-8600-3113-220040-302-00	\$500.00	(\$500.00)	\$0.00
0100-6500-0-5730-3145-220040-381-00	\$275.00	(\$275.00)	\$0.00
0100-9010-0-5760-3113-220040-302-00	\$40.00	(\$40.00)	\$0.00
0100-6500-0-5760-3113-220020-331-00	\$0.00	\$10,000.00	\$10,000.00
0100-3219-0-5730-3145-220010-347-00	\$0.00	\$1,250.00	\$1,250.00
0100-9050-0-8600-2490-220010-286-87	\$0.00	\$800.00	\$800.00
0100-9050-0-8600-2490-220010-286-61	\$0.00	\$300.00	\$300.00
0100-6500-0-5760-3145-220000-331-00	\$2,064,132.00	\$68,904.00	\$2,133,036.00
0100-6500-0-5760-3145-220000-381-00	\$395,402.00	\$102,095.00	\$497,497.00
0100-6500-0-5760-3143-220000-318-00	\$406,091.00	(\$13,250.00)	\$392,841.00
0100-3310-0-5760-3151-220000-318-00	\$484,819.00	(\$110,795.00)	\$374,024.00
0100-0000-0-8600-3900-571030-302-00	\$630.00	(\$630.00)	\$0.00
0100-0000-0-8600-3141-571030-302-00	\$585.00	(\$585.00)	\$0.00
0100-6500-0-5760-3110-571030-351-00	\$500.00	(\$500.00)	\$0.00
0100-6500-0-5760-3113-571030-351-00	\$310.00	(\$310.00)	\$0.00
0100-0000-0-0000-7380-571030-013-00	\$250.00	(\$250.00)	\$0.00
0100-9010-0-5760-3120-571030-302-00	\$51.00	(\$51.00)	\$0.00
0100-0020-0-0000-7700-571030-005-00	(\$75,335.00)	(\$11,739.00)	(\$87,074.00)
0100-0000-0-0000-7150-571020-061-00	\$1,000.00	\$1,000.00	\$2,000.00
0100-0000-0-0000-7400-571020-100-00	\$500.00	\$500.00	\$1,000.00
0100-6388-0-3800-4000-571020-877-00	\$291.27	\$458.73	\$750.00
0100-3410-0-4900-3110-571020-910-09	\$800.00	(\$111.00)	\$689.00
0100-6520-0-5760-1110-571020-900-00	\$97.00	\$553.00	\$650.00
0100-0000-0-8600-2110-571020-003-00	\$0.00	\$500.00	\$500.00
0100-6520-0-5760-1110-571020-901-00	\$250.00	\$140.00	\$390.00
0100-0000-0-0000-7300-571020-012-00	\$200.00	\$185.00	\$385.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6388-0-3800-4000-571020-864-00	\$0.00	\$315.00	\$315.00
0100-6388-0-3800-4000-571020-866-00	\$0.00	\$315.00	\$315.00
0100-9019-0-8600-2100-571020-217-05	\$200.00	\$100.00	\$300.00
0100-9050-0-8600-2490-571020-286-87	\$0.00	\$215.36	\$215.36
0100-9050-0-8600-2490-571020-286-28	\$0.00	\$200.00	\$200.00
0100-9050-0-8600-2490-571020-286-61	\$0.00	\$150.00	\$150.00
0100-6520-0-5760-1110-571020-902-00	\$241.00	(\$126.00)	\$115.00
0100-9050-0-8600-2490-571020-286-20	\$0.00	\$108.16	\$108.16
0100-9050-0-8600-2490-571020-286-70	\$0.00	\$100.00	\$100.00
0100-9050-0-8600-2490-571020-286-64	\$0.00	\$100.00	\$100.00
0100-9050-0-8600-2490-571020-286-27	\$0.00	\$100.00	\$100.00
0100-9050-0-8600-2490-571020-286-22	\$0.00	\$100.00	\$100.00
0100-9013-0-6000-1000-571020-868-00	\$0.00	\$80.00	\$80.00
0100-9013-0-6000-2700-571020-822-00	\$0.00	\$8.64	\$8.64
0100-0000-0-0000-7500-571020-002-00	\$0.00	\$8.00	\$8.00
0100-9019-0-8600-2490-571020-204-00	\$300.00	(\$300.00)	\$0.00
0100-6500-0-5760-1110-571020-904-00	\$50.00	(\$50.00)	\$0.00
0100-0000-0-0000-7200-571020-018-00	(\$68,226.27)	(\$4,649.89)	(\$72,876.16)
0100-6500-0-5760-1110-571000-331-03	\$252,072.23	(\$26,235.38)	\$225,836.85
0100-3305-0-5760-3151-571000-347-03	\$0.00	\$220,430.08	\$220,430.08
0100-0000-0-0000-7700-571000-401-00	\$174,804.00	(\$185.78)	\$174,618.22
0100-6500-0-5060-2200-571000-321-03	\$0.00	\$106,418.45	\$106,418.45
0100-6546-0-5760-3120-571000-351-03	\$0.00	\$95,685.36	\$95,685.36
0100-6537-0-5760-3151-571000-347-00	\$0.00	\$58,175.02	\$58,175.02
0100-6500-0-5710-1110-571000-331-03	\$26,787.00	\$22,699.32	\$49,486.32
0100-6500-0-5730-1110-571000-331-03	\$13,429.61	\$1,012.00	\$14,441.61
0100-9050-0-8600-7200-571000-244-00	\$9,755.00	(\$713.00)	\$9,042.00
0100-0000-0-8600-7200-571000-004-00	\$8,151.00	(\$383.00)	\$7,768.00
0100-6500-0-5710-3141-571000-331-03	\$3,369.00	\$2,284.00	\$5,653.00
0100-9019-0-8600-7200-571000-217-00	\$3,380.00	\$1,242.00	\$4,622.00
0100-9050-0-8500-8200-571000-292-00	\$3,907.00	(\$79.00)	\$3,828.00
0100-0000-0-8600-7200-571000-200-00	\$3,399.00	(\$660.00)	\$2,739.00
0100-6546-0-5760-8200-571000-351-00	\$0.00	\$2,678.00	\$2,678.00
0100-7366-0-8500-8200-571000-280-31	\$2,356.00	(\$277.00)	\$2,079.00
0100-9019-0-8600-7200-571000-217-05	\$1,762.00	\$317.00	\$2,079.00
0100-5633-0-8600-7200-571000-281-00	\$0.00	\$1,511.00	\$1,511.00
0100-7824-0-3800-8200-571000-881-00	\$0.00	\$950.00	\$950.00
0100-3010-0-3600-3110-571000-504-13	\$856.02	\$14.08	\$870.10
0100-6057-0-8600-7200-571000-200-00	\$0.00	\$792.00	\$792.00
0100-5630-0-8600-7200-571000-281-00	\$616.00	(\$79.00)	\$537.00
0100-9050-0-8600-7200-571000-286-87	\$0.00	\$383.00	\$383.00
0100-9050-0-8600-7200-571000-286-28	\$0.00	\$383.00	\$383.00
0100-6680-0-8600-7200-571000-228-00	\$669.00	(\$291.00)	\$378.00
0100-9050-0-8600-7200-571000-286-61	\$0.00	\$343.00	\$343.00



ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-9050-0-8600-7200-571000-286-70	\$0.00	\$119.00	\$119.00
0100-9050-0-8600-7200-571000-286-64	\$0.00	\$119.00	\$119.00
0100-9050-0-8600-7200-571000-286-27	\$0.00	\$119.00	\$119.00
0100-9050-0-8600-7200-571000-286-22	\$0.00	\$119.00	\$119.00
0100-0000-0-8600-7430-370200-101-00	\$1,647.00	\$20.00	\$1,667.00
0100-7422-0-1110-3151-370200-347-00	\$762.00	\$891.00	\$1,653.00
0100-5826-0-5760-3113-370200-347-00	\$0.00	\$1,653.00	\$1,653.00
0100-6010-0-8600-2490-370200-286-29	\$1,432.00	\$136.00	\$1,568.00
0100-8150-0-0000-8110-370200-013-00	\$1,399.00	\$16.00	\$1,415.00
0100-6500-0-5760-3113-370200-302-00	\$0.00	\$1,410.00	\$1,410.00
0100-3410-0-4900-3110-370200-910-09	\$1,317.00	(\$10.00)	\$1,307.00
0100-6546-0-5760-3110-370200-351-00	\$0.00	\$1,282.00	\$1,282.00
0100-6500-0-5060-2200-370200-318-00	\$1,091.00	\$16.00	\$1,107.00
0100-6010-0-8600-2490-370200-286-20	\$1,147.00	(\$45.00)	\$1,102.00
0100-6500-0-5760-3110-370200-302-00	\$0.00	\$1,076.00	\$1,076.00
0100-9050-0-8600-2490-370200-286-87	\$0.00	\$1,052.00	\$1,052.00
0100-0000-0-0000-7150-370200-061-00	\$1,026.00	\$21.00	\$1,047.00
0100-6500-0-5060-2200-370200-321-00	\$1,025.00	\$11.00	\$1,036.00
0100-6500-0-5760-1193-370200-318-00	\$953.00	\$32.00	\$985.00
0100-6010-0-8600-2490-370200-286-22	\$1,047.00	(\$71.00)	\$976.00
0100-6010-0-8600-2490-370200-286-64	\$915.00	\$29.00	\$944.00
0100-5826-0-8600-7500-370200-000-00	\$0.00	\$927.00	\$927.00
0100-0000-0-8600-3130-370200-103-00	\$891.00	\$15.00	\$906.00
0100-5633-0-8600-2140-370200-281-00	\$0.00	\$902.00	\$902.00
0100-6057-0-8600-2100-370200-200-00	\$0.00	\$899.00	\$899.00
0100-3213-0-5760-3145-370200-347-00	\$832.00	\$28.00	\$860.00
0100-6010-0-8600-2490-370200-286-70	\$828.00	\$10.00	\$838.00
0100-9019-0-8600-2100-370200-217-00	\$818.00	\$15.00	\$833.00
0100-6500-0-5760-1190-370200-369-00	\$685.00	\$133.00	\$818.00
0100-9050-0-8600-2490-370200-286-28	\$0.00	\$807.00	\$807.00
0100-3305-0-5760-3143-370200-347-00	\$977.00	(\$172.00)	\$805.00
0100-3310-0-5760-1132-370200-318-00	\$762.00	\$32.00	\$794.00
0100-0000-0-8600-7490-370200-102-00	\$760.00	\$10.00	\$770.00
0100-6520-0-5760-1110-370200-900-00	\$827.00	(\$69.00)	\$758.00
0100-6546-0-5760-3113-370200-351-00	\$0.00	\$749.00	\$749.00
0100-9090-0-5710-1110-370200-318-00	\$48.00	\$695.00	\$743.00
0100-0000-0-8600-2110-370200-200-00	\$1,164.00	(\$497.00)	\$667.00
0100-3310-0-5001-2495-370200-318-00	\$624.00	\$16.00	\$640.00
0100-9050-0-8600-2490-370200-286-61	\$0.00	\$620.00	\$620.00
0100-3310-0-5730-1110-370200-331-00	\$934.00	(\$415.00)	\$519.00
0100-9050-0-8600-2490-370200-286-27	\$0.00	\$479.00	\$479.00
0100-0000-0-8600-7200-370200-002-00	\$439.00	\$5.00	\$444.00
0100-9090-0-5710-3144-370200-318-00	\$406.00	\$30.00	\$436.00
0100-3410-0-4900-3110-370200-910-10	\$436.00	(\$4.00)	\$432.00

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-3310-0-5760-1130-370200-318-00	\$410.00	\$16.00	\$426.00
0100-5630-0-8600-2140-370200-281-00	\$526.00	(\$115.00)	\$411.00
0100-0000-0-8600-2120-370200-004-00	\$605.00	(\$207.00)	\$398.00
0100-9050-0-8500-5000-370200-292-00	\$417.00	(\$19.00)	\$398.00
0100-0000-0-8600-2110-370200-003-00	\$493.00	(\$98.00)	\$395.00
0100-9050-0-8600-2490-370200-244-00	\$327.00	\$56.00	\$383.00
0100-9019-0-8600-2100-370200-217-05	\$82.00	\$301.00	\$383.00
0100-9019-0-8600-2490-370200-290-00	\$461.00	(\$79.00)	\$382.00
0100-6500-0-5760-3700-370200-331-00	\$186.00	\$178.00	\$364.00
0100-6010-0-8600-2490-370200-286-27	\$337.00	\$4.00	\$341.00
0100-3310-0-5760-3151-370200-319-00	\$496.00	(\$168.00)	\$328.00
0100-6500-0-5760-2700-370200-369-00	\$316.00	\$7.00	\$323.00
0100-5826-0-5730-3142-370200-347-00	\$0.00	\$293.00	\$293.00
0100-0000-0-0000-7110-370200-060-00	\$268.00	\$2.00	\$270.00
0100-6537-0-5760-3110-370200-347-00	\$0.00	\$269.00	\$269.00
0100-9007-0-8600-7700-370200-408-00	\$237.00	\$6.00	\$243.00
0100-9050-0-8600-2490-370200-286-70	\$0.00	\$238.00	\$238.00
0100-9050-0-8600-2490-370200-286-64	\$0.00	\$238.00	\$238.00
0100-6520-0-5760-1110-290000-900-00	\$51,667.00	(\$4,208.00)	\$47,459.00
0100-3410-0-4900-3110-290000-910-10	\$27,265.00	(\$335.00)	\$26,930.00
0100-6010-0-8600-2490-290000-286-29	\$26,333.00	(\$169.00)	\$26,164.00
0100-9050-0-8500-5000-290000-292-00	\$22,083.00	\$2,804.00	\$24,887.00
0100-9050-0-8600-2490-290000-286-61	\$0.00	\$22,101.00	\$22,101.00
0100-5630-0-8600-2140-290000-281-00	\$28,860.00	(\$6,914.00)	\$21,946.00
0100-9050-0-8600-2490-290000-286-87	\$0.00	\$21,204.00	\$21,204.00
0100-9050-0-8600-2490-290000-286-28	\$0.00	\$19,323.00	\$19,323.00
0100-6010-0-8600-2490-290000-286-27	\$20,444.00	(\$2,868.00)	\$17,576.00
0100-6010-0-8600-2490-290000-286-22	\$20,790.00	(\$4,033.00)	\$16,757.00
0100-6010-0-8600-2490-290000-286-64	\$24,799.00	(\$9,016.00)	\$15,783.00
0100-6010-0-8600-2490-290000-286-20	\$22,732.00	(\$7,748.00)	\$14,984.00
0100-6010-0-8600-2490-290000-286-70	\$24,068.00	(\$13,769.00)	\$10,299.00
0100-6520-0-5760-1110-290000-902-00	\$9,243.00	\$981.00	\$10,224.00
0100-6010-3-8600-2490-290000-286-64	\$0.00	\$9,087.00	\$9,087.00
0100-6010-3-8600-2490-290000-286-70	\$0.00	\$9,014.00	\$9,014.00
0100-6520-0-5760-1110-290000-901-00	\$7,274.00	\$1,466.00	\$8,740.00
0100-6010-3-8600-2490-290000-286-20	\$0.00	\$8,154.00	\$8,154.00
0100-5632-0-8600-2140-290000-281-00	\$7,215.00	\$100.00	\$7,315.00
0100-9019-0-8600-2490-290000-296-00	\$6,190.00	\$98.00	\$6,288.00
0100-6010-3-8600-2490-290000-286-27	\$0.00	\$3,103.66	\$3,103.66
0100-6010-3-8600-2490-290000-286-22	\$0.00	\$2,566.15	\$2,566.15
0100-7415-0-8600-2490-290000-286-29	\$0.00	\$2,147.64	\$2,147.64
0100-7415-0-8600-2490-290000-286-64	\$852.39	\$648.34	\$1,500.73
0100-7415-0-8600-2490-290000-286-70	\$0.00	\$1,320.00	\$1,320.00
0100-7415-0-8600-2490-290000-286-27	\$2,149.84	(\$1,049.84)	\$1,100.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-7415-0-8600-2490-290000-286-22	\$1,111.00	(\$11.00)	\$1,100.00
0100-7415-0-8600-2490-290000-286-20	\$0.00	\$1,100.00	\$1,100.00
0100-9007-0-7110-7700-240000-406-00	\$455,347.00	\$25,771.00	\$481,118.00
0100-0000-0-0000-7300-240000-012-00	\$408,028.00	\$6,006.00	\$414,034.00
0100-0000-0-0000-7700-240000-401-00	\$365,307.00	\$4,236.00	\$369,543.00
0100-9007-0-8600-7700-240000-400-00	\$269,434.00	\$8,172.00	\$277,606.00
0100-0000-0-0000-7400-240000-100-00	\$239,218.00	(\$32,112.00)	\$207,106.00
0100-0000-0-8600-7390-240000-011-00	\$186,559.00	\$2,995.00	\$189,554.00
0100-9007-0-7110-7700-240000-405-00	\$183,341.00	\$5,322.00	\$188,663.00
0100-3310-0-5760-2700-240000-331-00	\$180,651.00	\$7,779.00	\$188,430.00
0100-0000-0-8600-7430-240000-101-00	\$102,908.00	\$1,307.00	\$104,215.00
0100-0000-0-0000-7150-240000-061-00	\$64,114.00	\$1,351.00	\$65,465.00
0100-6500-0-5060-2200-240000-321-00	\$64,071.00	\$708.00	\$64,779.00
0100-5826-0-8600-7500-240000-000-00	\$0.00	\$57,966.00	\$57,966.00
0100-9019-0-8600-2100-240000-217-00	\$51,147.00	\$900.00	\$52,047.00
0100-0000-0-8600-7490-240000-102-00	\$47,496.00	\$603.00	\$48,099.00
0100-0000-0-0000-7300-240000-001-00	\$24,866.00	\$17,411.00	\$42,277.00
0100-0000-0-8600-2110-240000-200-00	\$72,777.00	(\$31,104.00)	\$41,673.00
0100-3310-0-5001-2495-240000-318-00	\$38,704.00	\$1,016.00	\$39,720.00
0100-6500-0-5060-2200-240000-318-00	\$68,162.00	(\$29,000.00)	\$39,162.00
0100-0000-0-8600-7200-240000-002-00	\$27,459.00	\$303.00	\$27,762.00
0100-0000-0-8600-2120-240000-004-00	\$37,825.00	(\$12,966.00)	\$24,859.00
0100-9050-0-8600-2490-240000-244-00	\$20,433.00	\$3,475.00	\$23,908.00
0100-9019-0-8600-2100-240000-217-05	\$5,108.00	\$18,800.00	\$23,908.00
0100-6500-0-5760-2700-240000-369-00	\$19,759.00	\$402.00	\$20,161.00
0100-9007-0-8600-7700-240000-408-00	\$14,833.00	\$359.00	\$15,192.00
0100-0332-0-3600-2700-240000-504-00	\$12,396.00	(\$637.00)	\$11,759.00
0100-6500-0-5760-1193-360100-318-00	\$6,681.00	(\$1,012.00)	\$5,669.00
0100-3310-0-5760-3151-360100-318-00	\$11,822.00	(\$6,273.00)	\$5,549.00
0100-0000-0-0000-7400-360100-100-00	\$5,020.00	\$186.00	\$5,206.00
0100-9019-0-8600-2100-360100-217-05	\$5,080.00	(\$38.00)	\$5,042.00
0100-6510-0-5710-1110-360100-318-00	\$3,279.00	\$1,733.00	\$5,012.00
0100-0000-0-8600-2110-360100-200-00	\$5,344.00	(\$449.00)	\$4,895.00
0100-6500-0-5760-1130-360100-318-00	\$4,319.00	\$491.00	\$4,810.00
0100-6500-0-5760-2100-360100-331-00	\$4,930.00	(\$188.00)	\$4,742.00
0100-3305-0-5760-3151-360100-347-00	\$3,661.00	\$730.00	\$4,391.00
0100-3310-0-5730-3120-360100-331-00	\$4,133.00	\$167.00	\$4,300.00
0100-6546-0-5760-3120-360100-351-00	\$0.00	\$3,972.00	\$3,972.00
0100-6500-0-5760-3120-360100-302-00	\$0.00	\$3,899.00	\$3,899.00
0100-3213-0-5760-1110-360100-347-00	\$2,867.00	\$976.00	\$3,843.00
0100-6500-0-5760-3141-360100-331-00	\$3,599.00	\$145.00	\$3,744.00
0100-3310-0-5760-1110-360100-332-00	\$2,049.00	\$1,692.00	\$3,741.00
0100-6500-0-5760-1195-360100-320-00	\$3,583.00	\$145.00	\$3,728.00
0100-9019-1-8600-3110-360100-061-00	\$3,681.00	\$5.00	\$3,686.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-7824-0-3800-4000-360100-881-00	\$0.00	\$3,545.00	\$3,545.00
0100-6537-0-5760-3120-360100-347-00	\$0.00	\$3,471.00	\$3,471.00
0100-6500-0-5730-3141-360100-318-00	\$3,239.00	\$131.00	\$3,370.00
0100-3310-0-5760-1130-360100-318-00	\$3,184.00	\$132.00	\$3,316.00
0100-0000-0-8600-3120-360100-302-00	\$3,737.00	(\$592.00)	\$3,145.00
0100-3315-0-5730-1110-360100-331-00	\$3,002.00	\$120.00	\$3,122.00
0100-6500-0-5001-2700-360100-331-00	\$2,953.00	\$110.00	\$3,063.00
0100-7430-0-3600-1000-360100-504-00	\$2,238.00	\$813.00	\$3,051.00
0100-3025-0-3600-3110-360100-504-00	\$2,979.00	\$56.00	\$3,035.00
0100-3310-0-5730-1110-360100-331-00	\$3,122.00	(\$119.00)	\$3,003.00
0100-0000-0-8600-3141-360100-302-00	\$2,879.00	\$116.00	\$2,995.00
0100-6500-0-5760-1120-360100-504-00	\$1,804.00	\$992.00	\$2,796.00
0100-3310-0-5730-3151-360100-318-00	\$0.00	\$2,763.00	\$2,763.00
0100-9019-0-8600-2130-360100-290-00	\$2,631.00	\$120.00	\$2,751.00
0100-0000-0-5001-2700-360100-302-00	\$2,617.00	\$100.00	\$2,717.00
0100-0000-0-5001-2100-360100-302-00	\$2,617.00	\$100.00	\$2,717.00
0100-0000-0-8600-2110-360100-003-00	\$2,561.00	\$27.00	\$2,588.00
0100-3010-0-5760-1110-360100-347-00	\$3,291.00	(\$731.00)	\$2,560.00
0100-6510-0-5710-3151-360100-318-00	\$0.00	\$2,526.00	\$2,526.00
0100-9090-0-5710-3151-360100-318-00	\$0.00	\$2,428.00	\$2,428.00
0100-6500-0-5730-2100-360100-318-00	\$0.00	\$2,241.00	\$2,241.00
0100-6510-0-5710-3120-360100-318-00	\$2,137.00	\$86.00	\$2,223.00
0100-6331-0-3100-2100-360100-200-00	\$0.00	\$1,996.00	\$1,996.00
0100-0332-0-3600-1000-360100-504-00	\$1,544.00	\$253.00	\$1,797.00
0100-0000-0-8600-7600-360100-080-00	\$2,090.00	(\$307.00)	\$1,783.00
0100-3310-0-5760-1110-360100-331-01	\$1,474.00	\$46.00	\$1,520.00
0100-6500-0-5760-1194-360100-318-00	\$1,634.00	(\$423.00)	\$1,211.00
0100-0332-0-3600-2700-360100-504-00	\$1,117.00	\$38.00	\$1,155.00
0100-0330-0-3600-2700-360100-504-00	\$1,117.00	\$38.00	\$1,155.00
0100-5633-0-8600-2140-360100-281-00	\$0.00	\$1,003.00	\$1,003.00
0100-6388-0-3800-4000-360100-877-00	\$1,448.00	(\$446.00)	\$1,002.00
0100-3183-0-7110-2130-360100-271-00	\$855.00	\$34.00	\$889.00
0100-6500-0-5760-3120-360100-319-00	\$807.00	\$25.00	\$832.00
0100-9050-0-8600-2490-360100-286-87	\$0.00	\$802.00	\$802.00
0100-9050-0-8600-2490-360100-286-61	\$0.00	\$802.00	\$802.00
0100-9050-0-8600-2490-360100-286-28	\$0.00	\$802.00	\$802.00
0100-9019-0-8600-2490-360100-218-00	\$763.00	\$28.00	\$791.00
0100-6685-0-8600-2700-360100-228-00	\$760.00	\$31.00	\$791.00
0100-6546-0-5760-3120-360100-504-00	\$750.00	\$30.00	\$780.00
0100-6680-0-8600-2700-360100-228-00	\$760.00	\$6.00	\$766.00
0100-7366-0-8500-5000-360100-280-00	\$724.00	\$28.00	\$752.00
0100-9050-0-8600-2490-370200-286-20	\$0.00	\$237.00	\$237.00
0100-6500-0-5760-3113-370200-318-00	\$0.00	\$229.00	\$229.00
0100-9007-0-8600-2420-370200-406-00	\$217.00	\$6.00	\$223.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-9050-0-8600-2490-370200-286-22	\$0.00	\$219.00	\$219.00
0100-6500-0-5760-3145-370200-381-01	\$152.00	\$56.00	\$208.00
0100-7422-0-3600-1000-370200-504-00	\$375.00	(\$182.00)	\$193.00
0100-0332-0-3600-2700-370200-504-00	\$198.00	(\$10.00)	\$188.00
0100-0330-0-3600-2700-370200-504-00	\$198.00	(\$10.00)	\$188.00
0100-6520-0-5760-1110-370200-902-00	\$148.00	\$17.00	\$165.00
0100-6388-0-3800-4000-370200-877-00	\$356.00	(\$195.00)	\$161.00
0100-7824-0-3800-4000-370200-881-00	\$0.00	\$161.00	\$161.00
0100-0000-0-8600-7600-370200-080-00	\$188.00	(\$38.00)	\$150.00
0100-6520-0-5760-1110-370200-901-00	\$116.00	\$24.00	\$140.00
0100-3219-0-5730-3145-370200-347-00	\$0.00	\$124.00	\$124.00
0100-0000-0-0000-7500-370200-002-00	\$119.00	\$2.00	\$121.00
0100-6500-0-5760-3142-370200-332-00	\$32.00	\$88.00	\$120.00
0100-6500-0-5760-3113-370200-381-01	\$0.00	\$119.00	\$119.00
0100-5632-0-8600-2140-370200-281-00	\$115.00	\$2.00	\$117.00
0100-9019-0-8600-2490-370200-296-00	\$99.00	\$2.00	\$101.00
0100-9019-0-8600-2100-370200-217-02	\$91.00	\$2.00	\$93.00
0100-3219-0-5760-3142-370200-347-00	\$0.00	\$80.00	\$80.00
0100-3310-0-5760-1130-370200-319-00	\$30.00	\$18.00	\$48.00
0100-6388-0-3800-4000-370200-880-00	\$0.00	\$40.00	\$40.00
0100-6500-0-5730-3145-370200-381-00	\$205.00	(\$167.00)	\$38.00
0100-9019-0-8600-2490-370200-211-00	\$32.00	(\$2.00)	\$30.00
0100-6500-0-5760-1193-370200-319-00	\$19.00	\$8.00	\$27.00
0100-3219-0-5760-3110-370200-347-00	\$0.00	\$22.00	\$22.00
0100-3310-0-5001-2495-370200-319-00	\$25.00	(\$6.00)	\$19.00
0100-6500-0-5760-3143-370200-319-00	\$22.00	(\$6.00)	\$16.00
0100-6500-0-5760-3144-370200-319-00	\$0.00	\$10.00	\$10.00
0100-6510-0-5710-3151-370200-318-00	\$1,172.00	(\$1,169.25)	\$2.75
0100-6500-0-5760-3113-370200-351-00	\$2,178.00	(\$2,178.00)	\$0.00
0100-6500-0-5760-3110-370200-351-00	\$1,148.00	(\$1,148.00)	\$0.00
0100-0000-0-8600-3110-370200-302-00	\$1,063.00	(\$1,063.00)	\$0.00
0100-0000-0-0000-7380-370200-013-00	\$746.00	(\$746.00)	\$0.00
0100-6500-0-5760-3151-370200-331-00	\$507.00	(\$507.00)	\$0.00
0100-0000-0-8600-3113-370200-302-00	\$478.00	(\$478.00)	\$0.00
0100-9010-0-5760-3113-370200-302-00	\$34.00	(\$34.00)	\$0.00
0100-6500-0-5760-1110-370100-331-00	\$27,063.00	\$519.00	\$27,582.00
0100-6500-0-5760-3151-370100-318-00	\$16,399.00	\$65.00	\$16,464.00
0100-3310-0-5760-1110-370100-331-00	\$11,742.00	(\$613.00)	\$11,129.00
0100-9050-0-8600-2490-370100-244-00	\$10,107.00	(\$2,748.00)	\$7,359.00
0100-6500-0-5730-1110-370100-331-00	\$5,388.00	\$1,226.00	\$6,614.00
0100-6500-0-5730-3151-370100-318-00	\$0.00	\$6,110.00	\$6,110.00
0100-6500-0-5760-2700-370100-331-00	\$5,535.00	\$106.00	\$5,641.00
0100-9019-0-8600-2100-370100-217-00	\$3,780.00	\$1,730.00	\$5,510.00
0100-6500-0-5760-3120-370100-318-00	\$4,828.00	\$311.00	\$5,139.00

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-0000-0-8600-2120-370100-004-00	\$5,618.00	(\$587.00)	\$5,031.00
0100-6500-0-5760-2100-370100-318-00	\$5,266.00	(\$811.00)	\$4,455.00
0100-3305-0-5760-1110-370100-347-00	\$5,599.00	(\$1,210.00)	\$4,389.00
0100-9090-0-5710-1110-370100-318-00	\$4,563.00	(\$424.00)	\$4,139.00
0100-0330-0-3600-1000-370100-504-00	\$2,751.00	\$311.00	\$3,062.00
0100-6500-0-5001-2200-370100-318-00	\$2,932.00	\$3.00	\$2,935.00
0100-6500-0-5060-2200-370100-321-00	\$2,802.00	\$54.00	\$2,856.00
0100-6500-0-5760-1193-370100-318-00	\$3,004.00	(\$498.00)	\$2,506.00
0100-3310-0-5760-3151-370100-318-00	\$5,389.00	(\$2,936.00)	\$2,453.00
0100-0000-0-0000-7400-370100-100-00	\$2,288.00	\$14.00	\$2,302.00
0100-9019-0-8600-2100-370100-217-05	\$2,316.00	(\$87.00)	\$2,229.00
0100-6510-0-5710-1110-370100-318-00	\$1,495.00	\$721.00	\$2,216.00
0100-9019-1-8600-3110-430008-061-00	\$0.00	\$500.00	\$500.00
0100-0000-0-8600-7390-430008-011-00	\$0.00	\$500.00	\$500.00
0100-0000-0-8600-3130-430008-103-00	\$0.00	\$150.00	\$150.00
0100-9019-0-8600-2100-430008-217-05	\$0.00	\$150.00	\$150.00
0100-6500-0-5760-1110-430008-331-01	\$35.00	\$45.00	\$80.00
0100-0000-0-0000-7150-430008-070-00	\$765.00	(\$691.04)	\$73.96
0100-6520-0-5760-1110-430008-901-00	\$0.00	\$70.00	\$70.00
0100-9013-0-6000-1000-430008-868-00	\$0.00	\$50.00	\$50.00
0100-6500-0-5001-2200-430008-318-00	\$0.00	\$26.11	\$26.11
0100-6500-0-5060-2200-430008-321-00	\$0.00	\$12.86	\$12.86
0100-9050-0-8600-2490-430008-286-20	\$0.00	\$10.00	\$10.00
0100-6500-0-5760-1110-430008-904-00	\$4,932.00	(\$4,932.00)	\$0.00
0100-9019-0-8600-2490-430008-204-00	\$100.00	(\$100.00)	\$0.00
0100-6500-0-5760-1110-430003-331-00	\$2,000.00	\$50.00	\$2,050.00
0100-6500-0-5760-1110-430001-331-00	\$3,600.00	\$610.00	\$4,210.00
0100-3310-0-5760-1110-430001-331-00	\$3,600.00	(\$600.00)	\$3,000.00
0100-9007-0-7110-7700-430000-406-00	\$258,705.00	\$16,295.00	\$275,000.00
0100-0000-0-0000-7200-430000-018-00	\$40,000.00	\$10,000.00	\$50,000.00
0100-0000-0-0000-8200-430000-013-00	\$30,000.00	\$16,000.00	\$46,000.00
0100-6500-0-5760-3900-430000-318-01	\$20,000.00	\$20,000.00	\$40,000.00
0100-6010-0-8600-2490-430000-286-70	\$25,079.90	\$13,426.18	\$38,506.08
0100-6010-0-8600-2490-430000-286-20	\$12,133.29	\$21,312.19	\$33,445.48
0100-8150-0-0000-8110-430000-013-00	\$25,000.00	\$5,000.00	\$30,000.00
0100-6128-0-0000-8500-430000-331-00	\$0.00	\$27,175.51	\$27,175.51
0100-5630-0-8600-2140-430000-281-00	\$8,358.00	\$13,218.01	\$21,576.01
0100-6537-0-5760-1110-430000-347-00	\$0.00	\$20,494.72	\$20,494.72
0100-0000-0-0000-7550-430000-016-00	\$16,000.00	\$4,000.00	\$20,000.00
0100-8150-0-0000-8110-430000-013-11	\$8,000.00	\$12,000.00	\$20,000.00
0100-7810-0-8600-2490-430000-298-01	\$0.00	\$20,000.00	\$20,000.00
0100-6010-0-8600-2490-430000-286-64	\$284.28	\$18,601.25	\$18,885.53
0100-9019-0-8600-2130-430000-290-00	\$5,034.55	\$12,581.50	\$17,616.05
0100-7368-0-8500-5000-430000-280-00	\$16,700.00	(\$180.00)	\$16,520.00

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6010-3-8600-2490-430000-286-70	\$0.00	\$16,390.45	\$16,390.45
0100-5633-0-8600-2140-430000-281-00	\$0.00	\$15,000.00	\$15,000.00
0100-7366-0-8500-5000-430000-280-31	\$6,000.00	\$8,160.34	\$14,160.34
0100-6010-0-8600-2490-430000-286-22	\$2,239.83	\$11,614.98	\$13,854.81
0100-9007-0-7110-8500-430000-406-00	\$0.00	\$13,636.00	\$13,636.00
0100-6387-0-6000-1000-430000-864-00	\$0.00	\$13,557.00	\$13,557.00
0100-5632-0-8600-2140-430000-281-00	\$11,047.71	\$2,489.83	\$13,537.54
0100-6010-0-8600-2490-430000-286-27	\$12,204.42	\$1,018.00	\$13,222.42
0100-9050-0-8600-2490-430000-286-87	\$0.00	\$10,278.00	\$10,278.00
0100-9050-0-8600-2490-430000-286-28	\$0.00	\$10,193.00	\$10,193.00
0100-7366-0-8500-5000-430000-280-34	\$10,180.00	(\$180.00)	\$10,000.00
0100-6546-0-5760-3120-430000-351-00	\$0.00	\$8,558.00	\$8,558.00
0100-6010-0-8600-2490-430000-286-29	\$8,104.45	\$151.47	\$8,255.92
0100-6388-0-3800-4000-430000-880-00	\$0.00	\$8,000.00	\$8,000.00
0100-9050-0-8600-2490-430000-286-27	\$0.00	\$7,989.00	\$7,989.00
0100-9050-0-8600-2490-430000-286-61	\$0.00	\$7,738.90	\$7,738.90
0100-6010-3-8600-2490-430000-286-20	\$0.00	\$7,336.18	\$7,336.18
0100-6500-0-5760-2200-430000-320-00	\$9,312.64	(\$2,312.64)	\$7,000.00
0100-0330-0-3600-1000-430000-504-00	\$5,950.00	\$918.00	\$6,868.00
0100-6388-0-3800-4000-430000-877-00	\$2,000.00	\$4,814.14	\$6,814.14
0100-6762-0-5760-1110-430000-347-00	\$0.00	\$6,751.92	\$6,751.92
0100-6500-0-5760-3141-360100-318-00	\$720.00	\$29.00	\$749.00
0100-6500-0-5760-3120-360100-331-00	\$1,350.00	(\$726.00)	\$624.00
0100-7810-0-8600-2490-360100-298-01	\$0.00	\$614.00	\$614.00
0100-0000-0-8600-7430-360100-101-00	\$591.00	\$22.00	\$613.00
0100-3183-0-7110-2130-360100-271-01	\$851.00	(\$291.00)	\$560.00
0100-6500-0-5760-3141-360100-319-00	\$527.00	\$16.00	\$543.00
0100-7368-0-8500-5000-360100-280-00	\$483.00	\$18.00	\$501.00
0100-9019-0-8600-2490-360100-211-00	\$428.00	\$16.00	\$444.00
0100-9050-0-8600-2490-360100-286-70	\$0.00	\$407.00	\$407.00
0100-9050-0-8600-2490-360100-286-64	\$0.00	\$407.00	\$407.00
0100-9050-0-8600-2490-360100-286-27	\$0.00	\$407.00	\$407.00
0100-9050-0-8600-2490-360100-286-22	\$0.00	\$407.00	\$407.00
0100-9050-0-8600-2490-360100-286-20	\$0.00	\$407.00	\$407.00
0100-3385-0-5710-3141-360100-318-00	\$360.00	\$14.00	\$374.00
0100-9090-0-5710-3120-360100-318-00	\$375.00	(\$14.00)	\$361.00
0100-3385-0-5710-1130-360100-318-00	\$275.00	\$58.00	\$333.00
0100-0000-0-8600-7490-360100-102-00	\$295.00	\$11.00	\$306.00
0100-3385-0-5710-2200-360100-318-00	\$247.00	\$11.00	\$258.00
0100-3310-0-5760-3151-360100-319-00	\$221.00	\$32.00	\$253.00
0100-9019-0-8600-2100-360100-217-02	\$241.00	\$10.00	\$251.00
0100-9019-0-8600-2100-360100-217-01	\$241.00	\$10.00	\$251.00
0100-0330-0-3600-3110-360100-504-00	\$165.00	\$76.00	\$241.00
0100-9019-1-8600-2100-360100-217-05	\$0.00	\$223.00	\$223.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-4204-0-8600-2150-360100-249-00	\$214.00	\$8.00	\$222.00
0100-3310-0-5730-1110-360100-332-00	\$193.00	\$6.00	\$199.00
0100-6500-0-5760-1193-360100-319-00	\$176.00	\$5.00	\$181.00
0100-6500-0-5760-1110-360100-331-01	\$0.00	\$181.00	\$181.00
0100-3010-0-3600-3110-360100-504-00	\$165.00	\$7.00	\$172.00
0100-3310-0-5760-1130-360100-319-00	\$281.00	(\$136.00)	\$145.00
0100-6500-0-5730-3120-360100-319-00	\$0.00	\$130.11	\$130.11
0100-6010-0-8600-2490-360100-286-29	\$114.00	\$5.00	\$119.00
0100-6010-0-8600-2490-360100-286-27	\$114.00	\$5.00	\$119.00
0100-6010-0-8600-2490-360100-286-20	\$114.00	\$5.00	\$119.00
0100-6510-0-5710-1130-360100-318-00	\$86.00	\$18.00	\$104.00
0100-6266-0-5730-3120-360100-347-00	\$0.00	\$90.00	\$90.00
0100-6010-0-8600-2490-360100-286-70	\$76.00	\$3.00	\$79.00
0100-6010-0-8600-2490-360100-286-64	\$76.00	\$3.00	\$79.00
0100-6010-0-8600-2490-360100-286-22	\$76.00	\$3.00	\$79.00
0100-1100-0-5760-1110-360100-347-00	\$0.00	\$60.00	\$60.00
0100-6500-0-5760-3120-360100-351-00	\$5,845.00	(\$5,845.00)	\$0.00
0100-6500-0-5710-3120-360100-318-00	\$347.00	(\$347.00)	\$0.00
0100-9010-0-5760-3120-360100-302-00	\$262.00	(\$262.00)	\$0.00
0100-6500-0-5760-3145-350200-331-00	\$11,242.00	\$494.00	\$11,736.00
0100-0000-0-0000-7300-350200-012-00	\$3,445.00	\$278.00	\$3,723.00
0100-6500-0-5760-3145-350200-381-00	\$2,192.00	\$553.00	\$2,745.00
0100-9007-0-7110-7700-350200-406-00	\$2,531.00	\$204.00	\$2,735.00
0100-6500-0-5760-3143-350200-318-00	\$2,049.00	(\$65.00)	\$1,984.00
0100-6500-0-5730-3145-350200-331-00	\$1,619.00	\$361.00	\$1,980.00
0100-0000-0-8600-7390-350200-011-00	\$1,943.00	\$24.00	\$1,967.00
0100-3310-0-5760-3151-350200-318-00	\$2,517.00	(\$577.00)	\$1,940.00
0100-9007-0-8600-7700-350200-400-00	\$1,851.00	\$51.00	\$1,902.00
0100-0000-0-0000-7700-350200-401-00	\$1,827.00	\$21.00	\$1,848.00
0100-6500-0-5760-3113-350200-381-00	\$1,304.00	\$451.00	\$1,755.00
0100-6500-0-5760-3151-350200-318-00	\$4,192.00	(\$2,636.00)	\$1,556.00
0100-1400-0-0000-8200-350200-013-00	\$1,502.00	\$30.00	\$1,532.00
0100-0000-0-0000-8200-350200-013-00	\$1,501.00	\$31.00	\$1,532.00
0100-6500-0-5760-3142-350200-331-00	\$1,111.00	\$157.00	\$1,268.00
0100-6500-0-5760-3144-350200-318-00	\$1,151.00	\$14.00	\$1,165.00
0100-0000-0-0000-7300-350200-001-00	\$963.00	\$92.00	\$1,055.00
0100-0000-0-0000-7400-350200-100-00	\$1,196.00	(\$160.00)	\$1,036.00
0100-9007-0-7110-7700-350200-405-00	\$1,001.00	\$28.00	\$1,029.00
0100-3310-0-5760-2700-350200-331-00	\$903.00	\$39.00	\$942.00
0100-6537-0-5760-3113-350200-347-00	\$77.00	\$853.00	\$930.00
0100-6500-0-5760-3113-350200-331-00	\$1,093.00	(\$170.00)	\$923.00
0100-6500-0-5760-1130-350200-320-00	\$730.00	\$26.00	\$756.00
0100-7366-0-8500-5000-350200-280-00	\$568.00	(\$39.00)	\$529.00
0100-0000-0-8600-7430-350200-101-00	\$515.00	\$6.00	\$521.00



ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-7422-0-1110-3151-350200-347-00	\$238.00	\$278.00	\$516.00
0100-5826-0-5760-3113-350200-347-00	\$0.00	\$516.00	\$516.00
0100-6010-0-8600-2490-350200-286-29	\$447.00	(\$4.00)	\$443.00
0100-8150-0-0000-8110-350200-013-00	\$437.00	\$5.00	\$442.00
0100-6500-0-5760-3113-350200-302-00	\$0.00	\$440.00	\$440.00
0100-3410-0-4900-3110-350200-910-09	\$413.00	(\$4.00)	\$409.00
0100-6546-0-5760-3110-350200-351-00	\$0.00	\$400.00	\$400.00
0100-6500-0-5060-2200-350200-318-00	\$341.00	\$5.00	\$346.00
0100-6500-0-5760-3110-350200-302-00	\$0.00	\$336.00	\$336.00
0100-9050-0-8600-2490-350200-286-87	\$0.00	\$329.00	\$329.00
0100-0000-0-0000-7150-350200-061-00	\$321.00	\$6.00	\$327.00
0100-6500-0-5060-2200-350200-321-00	\$320.00	\$4.00	\$324.00
0100-6500-0-5760-1193-350200-318-00	\$298.00	\$25.00	\$323.00
0100-5826-0-8600-7500-350200-000-00	\$0.00	\$290.00	\$290.00
0100-0000-0-8600-3130-350200-103-00	\$279.00	\$4.00	\$283.00
0100-5633-0-8600-2140-350200-281-00	\$0.00	\$282.00	\$282.00
0100-6057-0-8600-2100-350200-200-00	\$0.00	\$281.00	\$281.00
0100-3213-0-5760-3145-350200-347-00	\$260.00	\$9.00	\$269.00
0100-3310-0-5760-1132-350200-318-00	\$239.00	\$28.00	\$267.00
0100-6010-0-8600-2490-350200-286-22	\$327.00	(\$62.00)	\$265.00
0100-9019-0-8600-2100-350200-217-00	\$256.00	\$4.00	\$260.00
0100-6500-0-5760-1190-350200-369-00	\$214.00	\$42.00	\$256.00
0100-3305-0-5760-3143-350200-347-00	\$305.00	(\$53.00)	\$252.00
0100-9050-0-8600-2490-350200-286-28	\$0.00	\$252.00	\$252.00
0100-0000-0-8600-7490-350200-102-00	\$237.00	\$4.00	\$241.00
0100-6520-0-5760-1110-350200-900-00	\$259.00	(\$22.00)	\$237.00
0100-6546-0-5760-3113-350200-351-00	\$0.00	\$235.00	\$235.00
0100-6010-0-8600-2490-350200-286-20	\$358.00	(\$125.00)	\$233.00
0100-9090-0-5710-1110-350200-318-00	\$15.00	\$217.00	\$232.00
0100-0000-0-8600-2110-350200-200-00	\$364.00	(\$156.00)	\$208.00
0100-3310-0-5001-2495-350200-318-00	\$212.00	(\$5.00)	\$207.00
0100-6010-0-8600-2490-350200-286-64	\$286.00	(\$87.00)	\$199.00
0100-9050-0-8600-2490-350200-286-61	\$0.00	\$194.00	\$194.00
0100-6010-0-8600-2490-350200-286-70	\$322.00	(\$135.00)	\$187.00
0100-3310-0-5730-1110-350200-331-00	\$306.00	(\$141.00)	\$165.00
0100-9050-0-8600-2490-350200-286-27	\$0.00	\$150.00	\$150.00
0100-0000-0-8600-7200-350200-002-00	\$137.00	\$2.00	\$139.00
0100-3410-0-4900-3110-350200-910-10	\$136.00	\$1.00	\$137.00
0100-9090-0-5710-3144-350200-318-00	\$127.00	\$9.00	\$136.00
0100-3310-0-5760-1130-350200-318-00	\$129.00	\$4.00	\$133.00
0100-5630-0-8600-2140-350200-281-00	\$164.00	(\$36.00)	\$128.00
0100-6010-3-8600-2490-350200-286-70	\$0.00	\$126.00	\$126.00
0100-0000-0-8600-2120-350200-004-00	\$189.00	(\$64.00)	\$125.00
0100-9050-0-8500-5000-350200-292-00	\$130.00	(\$6.00)	\$124.00

**ResolutionNo.**

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L I	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-0000-0-8600-2110-350200-003-00	\$154.00	(\$31.00)	\$123.00
0100-9050-0-8600-2490-350200-244-00	\$102.00	\$18.00	\$120.00
0100-9019-0-8600-2100-350200-217-05	\$26.00	\$94.00	\$120.00
0100-9019-0-8600-2490-350200-290-00	\$144.00	(\$25.00)	\$119.00
0100-6010-3-8600-2490-430000-286-27	\$0.00	\$6,740.39	\$6,740.39
0100-6128-0-1110-1000-430000-331-00	\$0.00	\$6,320.24	\$6,320.24
0100-3010-0-5760-1110-430000-347-00	\$0.00	\$6,254.26	\$6,254.26
0100-9050-0-8600-2490-430000-286-64	\$0.00	\$6,047.00	\$6,047.00
0100-9050-0-8600-2490-430000-286-22	\$0.00	\$6,047.00	\$6,047.00
0100-9050-0-8600-2490-430000-286-20	\$0.00	\$6,037.00	\$6,037.00
0100-0000-0-0000-8200-430000-013-11	\$7,000.00	(\$1,000.00)	\$6,000.00
0100-1100-0-3600-1000-430000-504-00	\$0.00	\$5,966.26	\$5,966.26
0100-6010-3-8600-2490-430000-286-64	\$0.00	\$5,764.29	\$5,764.29
0100-6500-0-5060-2200-430000-321-00	\$5,500.00	(\$150.00)	\$5,350.00
0100-1100-0-5760-1110-430000-347-00	\$15,500.00	(\$10,500.00)	\$5,000.00
0100-3183-0-7110-2130-430000-271-01	\$4,888.54	(\$26.00)	\$4,862.54
0100-6500-0-5730-2700-430000-331-00	\$0.00	\$4,200.00	\$4,200.00
0100-9050-0-8600-2490-430000-244-00	\$2,500.00	\$1,500.00	\$4,000.00
0100-9050-0-8600-2490-430000-286-70	\$0.00	\$3,947.00	\$3,947.00
0100-6762-0-3600-1000-430000-504-00	\$0.00	\$3,481.98	\$3,481.98
0100-7388-0-0000-8200-430000-013-00	\$3,420.83	(\$256.03)	\$3,164.80
0100-6010-3-8600-2490-430000-286-22	\$0.00	\$3,160.37	\$3,160.37
0100-6388-0-3800-4000-430000-864-00	\$0.00	\$3,000.00	\$3,000.00
0100-6388-0-3800-4000-430000-866-00	\$0.00	\$3,000.00	\$3,000.00
0100-7810-0-8600-2490-430000-298-00	\$0.00	\$3,000.00	\$3,000.00
0100-6500-0-5760-3151-430000-318-00	\$3,613.00	(\$723.00)	\$2,890.00
0100-6680-0-8600-2700-430000-228-00	\$1,000.00	\$1,878.00	\$2,878.00
0100-9050-0-8600-2490-430000-244-02	\$9,851.14	(\$7,293.81)	\$2,557.33
0100-6500-0-5730-1110-430000-331-01	\$2,300.00	\$200.00	\$2,500.00
0100-5634-0-5760-1110-430000-347-00	\$0.00	\$2,485.89	\$2,485.89
0100-6510-0-5710-1110-430000-318-00	\$365.00	\$1,835.00	\$2,200.00
0100-9019-1-8600-3110-430000-061-00	\$1,688.34	\$300.66	\$1,989.00
0100-3310-0-5760-3151-430000-318-00	\$2,000.00	(\$400.00)	\$1,600.00
0100-3515-0-3600-1000-430000-504-00	\$0.00	\$1,514.26	\$1,514.26
0100-0000-0-8600-7390-430000-011-00	\$1,000.00	\$500.00	\$1,500.00
0100-7824-0-3800-4000-430000-881-00	\$0.00	\$1,480.00	\$1,480.00
0100-6331-0-8600-2100-430000-200-00	\$0.00	\$1,385.00	\$1,385.00
0100-3183-0-7110-2130-430000-271-00	\$1,133.16	\$60.13	\$1,193.29
0100-6537-0-5760-3143-430000-347-00	\$0.00	\$1,041.80	\$1,041.80
0100-7366-0-8500-5000-430000-280-33	\$500.00	\$507.00	\$1,007.00
0100-0000-0-0000-7300-430000-001-00	\$600.00	\$400.00	\$1,000.00
0100-6300-0-3600-1000-430000-504-00	\$0.00	\$1,000.00	\$1,000.00
0100-6500-0-5760-1193-430000-318-00	\$900.00	\$50.00	\$950.00
0100-6520-0-5760-1110-430000-900-00	\$77.00	\$826.00	\$903.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-3410-0-4900-3110-430000-910-09	\$675.00	\$177.00	\$852.00
0100-3395-0-5730-1110-430000-318-00	\$0.00	\$829.57	\$829.57
0100-6500-0-5760-3142-430000-331-00	\$0.00	\$800.00	\$800.00
0100-9050-1-8600-2490-430000-244-02	\$0.00	\$792.12	\$792.12
0100-6500-0-5760-3141-430000-331-00	\$0.00	\$725.00	\$725.00
0100-6500-0-5730-3151-430000-318-00	\$0.00	\$723.00	\$723.00
0100-6537-0-5760-3113-430000-347-00	\$0.00	\$706.40	\$706.40
0100-6537-0-5730-3151-430000-347-00	\$0.00	\$704.36	\$704.36
0100-0000-0-8600-3130-430000-103-00	\$500.00	\$100.00	\$600.00
0100-0000-0-0000-7200-430000-009-00	\$500.00	\$100.00	\$600.00
0100-6546-0-5760-3113-430000-351-00	\$0.00	\$600.00	\$600.00
0100-3410-0-4900-3110-430000-910-10	\$544.00	\$40.00	\$584.00
0100-6010-3-8600-2490-430000-286-29	\$0.00	\$536.27	\$536.27
0100-6546-0-5760-3110-430000-351-00	\$0.00	\$515.00	\$515.00
0100-0000-0-8600-2110-430000-200-00	\$250.00	\$250.00	\$500.00
0100-1100-0-3600-2700-430000-504-00	\$0.00	\$500.00	\$500.00
0100-3310-0-5730-3151-430000-318-00	\$0.00	\$400.00	\$400.00
0100-9019-1-8600-2100-430000-217-05	\$0.00	\$308.00	\$308.00
0100-6520-0-5760-1110-430000-901-00	\$517.00	(\$267.00)	\$250.00
0100-9019-0-8600-2490-430000-286-20	\$0.00	\$250.00	\$250.00
0100-7422-0-3600-1000-430000-504-00	\$300.00	(\$54.40)	\$245.60
0100-3385-0-5710-1130-430000-318-00	\$65.00	\$165.00	\$230.00
0100-3515-0-3600-1000-430000-504-01	\$0.00	\$219.09	\$219.09
0100-9013-0-6000-1000-430000-868-00	\$0.00	\$200.00	\$200.00
0100-9013-0-6000-1000-430000-822-00	\$0.00	\$185.00	\$185.00
0100-0000-0-0000-7150-430000-070-00	\$375.00	(\$195.42)	\$179.58
0100-6537-0-5760-3151-430000-347-00	\$0.00	\$107.20	\$107.20
0100-6520-0-5760-1110-430000-902-00	\$855.00	(\$755.00)	\$100.00
0100-6500-0-5760-3120-430000-331-00	\$82.00	\$18.00	\$100.00
0100-9050-0-8600-2140-430000-281-00	\$0.00	\$100.00	\$100.00
0100-9021-0-5060-2200-430000-376-00	\$0.00	\$83.40	\$83.40
0100-6546-0-5760-3120-430000-504-00	\$8.75	\$59.58	\$68.33
0100-9090-0-5710-3151-430000-318-00	\$0.00	\$66.00	\$66.00
0100-9007-0-7110-7700-430000-409-00	\$0.00	\$50.00	\$50.00
0100-3385-0-5710-3141-430000-318-00	\$0.00	\$50.00	\$50.00
0100-6500-0-5760-3120-430000-302-00	\$0.00	\$25.00	\$25.00
0100-6546-0-5760-3110-430000-331-00	\$0.00	\$18.99	\$18.99
0100-6500-0-5760-1190-430000-369-00	\$0.00	\$17.32	\$17.32
0100-9019-0-8600-2100-430000-217-02	\$0.00	\$10.00	\$10.00
0100-3305-0-5760-1110-430000-347-00	\$128,618.00	(\$128,618.00)	\$0.00
0100-3326-1-5760-1110-430000-313-00	\$16,653.00	(\$16,653.00)	\$0.00
0100-6500-0-5760-3151-430000-331-00	\$9,487.00	(\$9,487.00)	\$0.00
0100-6500-0-5760-3120-430000-351-00	\$8,558.00	(\$8,558.00)	\$0.00
0100-9010-0-5760-3120-430000-302-00	\$1,763.00	(\$1,763.00)	<sup>469</sup> \$0.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6500-0-5760-1110-430000-904-00	\$1,000.00	(\$1,000.00)	\$0.00
0100-6500-0-5760-3113-430000-351-00	\$600.00	(\$600.00)	\$0.00
0100-6500-0-5760-3110-430000-351-00	\$500.00	(\$500.00)	\$0.00
0100-0000-0-0000-7380-430000-013-00	\$250.00	(\$250.00)	\$0.00
0100-9019-0-8600-2490-430000-204-00	\$200.00	(\$200.00)	\$0.00
0100-6500-0-5760-1110-430000-314-00	\$0.00	(\$235.94)	(\$235.94)
0100-9050-0-8600-2490-420000-244-02	\$34,500.00	(\$14,680.71)	\$19,819.29
0100-1100-0-5760-1110-410000-347-00	\$0.00	\$97,000.00	\$97,000.00
0100-6300-0-5760-1110-410000-347-00	\$10,000.00	\$10,000.00	\$20,000.00
0100-6300-0-3600-1000-410000-504-00	\$0.00	\$5,086.00	\$5,086.00
0100-6500-0-5760-3145-370200-331-00	\$35,106.00	\$1,248.00	\$36,354.00
0100-0000-0-0000-7300-370200-012-00	\$11,023.00	\$891.00	\$11,914.00
0100-9007-0-7110-7700-370200-406-00	\$8,091.00	\$652.00	\$8,743.00
0100-6500-0-5760-3145-370200-381-00	\$6,898.00	\$1,750.00	\$8,648.00
0100-6500-0-5760-3143-370200-318-00	\$6,502.00	(\$205.00)	\$6,297.00
0100-0000-0-8600-7390-370200-011-00	\$6,217.00	\$77.00	\$6,294.00
0100-3310-0-5760-3151-370200-318-00	\$7,981.00	(\$1,773.00)	\$6,208.00
0100-6500-0-5730-3145-370200-331-00	\$5,029.00	\$1,138.00	\$6,167.00
0100-9007-0-8600-7700-370200-400-00	\$5,922.00	\$164.00	\$6,086.00
0100-0000-0-0000-7700-370200-401-00	\$5,845.00	\$68.00	\$5,913.00
0100-6500-0-5760-3113-370200-381-00	\$4,174.00	\$1,407.00	\$5,581.00
0100-6500-0-5760-3151-370200-318-00	\$13,416.00	(\$8,436.00)	\$4,980.00
0100-1400-0-0000-8200-370200-013-00	\$4,805.00	\$96.00	\$4,901.00
0100-0000-0-0000-8200-370200-013-00	\$4,804.00	\$97.00	\$4,901.00
0100-6500-0-5760-3142-370200-331-00	\$3,394.00	\$516.00	\$3,910.00
0100-6500-0-5760-3144-370200-318-00	\$3,643.00	\$43.00	\$3,686.00
0100-0000-0-0000-7300-370200-001-00	\$3,082.00	\$294.00	\$3,376.00
0100-0000-0-0000-7400-370200-100-00	\$3,827.00	(\$513.00)	\$3,314.00
0100-9007-0-7110-7700-370200-405-00	\$3,202.00	\$91.00	\$3,293.00
0100-3310-0-5760-2700-370200-331-00	\$2,890.00	\$125.00	\$3,015.00
0100-6537-0-5760-3113-370200-347-00	\$248.00	\$2,728.00	\$2,976.00
0100-6500-0-5760-3113-370200-331-00	\$3,488.00	(\$550.00)	\$2,938.00
0100-6500-0-5760-1130-370200-320-00	\$2,266.00	\$99.00	\$2,365.00
0100-7366-0-8500-5000-370200-280-00	\$1,818.00	(\$124.00)	\$1,694.00
0100-6500-0-5730-3145-220000-331-00	\$305,830.00	\$67,044.00	\$372,874.00
0100-6500-0-5760-3113-220000-381-00	\$253,850.00	\$87,937.00	\$341,787.00
0100-6500-0-5760-3151-220000-318-00	\$838,484.00	(\$527,259.00)	\$311,225.00
0100-1400-0-0000-8200-220000-013-00	\$300,276.00	\$6,007.00	\$306,283.00
0100-0000-0-0000-8200-220000-013-00	\$300,275.00	\$6,008.00	\$306,283.00
0100-6500-0-5760-3142-220000-331-00	\$207,140.00	\$32,232.00	\$239,372.00
0100-6500-0-5760-3144-220000-318-00	\$227,669.00	\$2,712.00	\$230,381.00
0100-6537-0-5760-3113-220000-347-00	\$15,487.00	\$170,492.00	\$185,979.00
0100-6500-0-5760-3113-220000-331-00	\$217,006.00	(\$49,385.00)	\$167,621.00
0100-7422-0-1110-3151-220000-347-00	\$47,618.00	\$55,681.00	\$103,299.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-5826-0-5760-3113-220000-347-00	\$0.00	\$103,299.00	\$103,299.00
0100-6500-0-5760-3113-220000-302-00	\$0.00	\$87,594.00	\$87,594.00
0100-6546-0-5760-3110-220000-351-00	\$0.00	\$80,094.00	\$80,094.00
0100-7415-0-5760-3145-220000-331-00	\$54,192.49	\$20,955.00	\$75,147.49
0100-6500-0-5760-3110-220000-302-00	\$0.00	\$67,234.00	\$67,234.00
0100-6010-0-8600-2490-220000-286-29	\$61,182.00	(\$757.00)	\$60,425.00
0100-3213-0-5760-3145-220000-347-00	\$52,000.00	\$1,722.00	\$53,722.00
0100-3305-0-5760-3143-220000-347-00	\$61,034.00	(\$10,702.00)	\$50,332.00
0100-6546-0-5760-3113-220000-351-00	\$0.00	\$41,505.00	\$41,505.00
0100-9050-0-8600-2490-220000-286-87	\$0.00	\$38,915.00	\$38,915.00
0100-6010-0-8600-2490-220000-286-22	\$41,682.00	(\$8,502.00)	\$33,180.00
0100-6010-0-8600-2490-220000-286-20	\$45,715.00	(\$17,392.00)	\$28,323.00
0100-9050-0-8600-2490-220000-286-27	\$0.00	\$27,538.00	\$27,538.00
0100-9090-0-5710-3144-220000-318-00	\$25,397.00	\$1,865.00	\$27,262.00
0100-6010-0-8600-2490-220000-286-70	\$40,399.00	(\$13,335.00)	\$27,064.00
0100-9050-0-8600-2490-220000-286-28	\$0.00	\$26,281.00	\$26,281.00
0100-9019-0-8600-2490-220000-290-00	\$28,831.00	(\$4,985.00)	\$23,846.00
0100-6010-0-8600-2490-220000-286-64	\$31,434.00	(\$8,447.00)	\$22,987.00
0100-3310-0-5760-3151-220000-319-00	\$31,000.00	(\$10,500.00)	\$20,500.00
0100-6500-0-5760-3700-220000-331-00	\$9,119.00	\$11,127.00	\$20,246.00
0100-5826-0-5730-3142-220000-347-00	\$0.00	\$18,288.00	\$18,288.00
0100-6537-0-5760-3110-220000-347-00	\$0.00	\$16,808.00	\$16,808.00
0100-6010-3-8600-2490-220000-286-70	\$0.00	\$16,175.00	\$16,175.00
0100-6500-0-5760-3113-220000-318-00	\$0.00	\$14,342.00	\$14,342.00
0100-9050-0-8600-2490-220000-286-61	\$0.00	\$14,251.00	\$14,251.00
0100-6010-3-8600-2490-220000-286-20	\$0.00	\$14,102.00	\$14,102.00
0100-9007-0-8600-2420-220000-406-00	\$13,563.00	\$398.00	\$13,961.00
0100-6500-0-5760-3145-220000-381-01	\$9,500.00	\$3,500.00	\$13,000.00
0100-9050-0-8600-2490-220000-286-64	\$0.00	\$12,447.00	\$12,447.00
0100-9050-0-8600-2490-220000-286-70	\$0.00	\$12,446.00	\$12,446.00
0100-9050-0-8600-2490-220000-286-20	\$0.00	\$12,380.00	\$12,380.00
0100-9050-0-8600-2490-220000-286-22	\$0.00	\$11,255.00	\$11,255.00
0100-7415-0-5730-3145-220000-331-00	\$9,629.29	\$852.06	\$10,481.35
0100-6010-3-8600-2490-220000-286-64	\$0.00	\$9,430.00	\$9,430.00
0100-6010-3-8600-2490-220000-286-29	\$0.00	\$9,417.98	\$9,417.98
0100-7415-0-5760-3142-220000-331-00	\$10,208.00	(\$1,023.00)	\$9,185.00
0100-7415-0-5760-3145-220000-381-00	\$7,251.86	\$1,218.14	\$8,470.00
0100-6500-0-5760-3113-220000-381-01	\$0.00	\$7,450.00	\$7,450.00
0100-3219-0-5730-3145-220000-347-00	\$0.00	\$6,500.00	\$6,500.00
0100-7415-0-0000-7200-220000-000-00	\$5,381.75	\$448.25	\$5,830.00
0100-6500-0-5760-3142-220000-332-00	\$0.00	\$5,515.16	\$5,515.16
0100-6010-3-8600-2490-220000-286-22	\$0.00	\$5,488.22	\$5,488.22
0100-3219-0-5760-3142-220000-347-00	\$0.00	\$5,000.00	\$5,000.00
0100-7415-0-5760-3151-220000-318-00	\$4,631.00	\$264.00	\$4,895.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-7415-0-8600-2490-220000-286-29	\$3,740.00	(\$165.00)	\$3,575.00
0100-6500-0-5730-3145-220000-381-00	\$12,533.00	(\$10,152.00)	\$2,381.00
0100-7415-0-5760-3113-220000-381-00	\$0.00	\$2,200.00	\$2,200.00
0100-6266-0-5730-3145-220000-347-00	\$0.00	\$2,000.00	\$2,000.00
0100-7415-0-8600-2490-220000-286-22	\$2,739.00	(\$1,089.00)	\$1,650.00
0100-3219-0-5760-3110-220000-347-00	\$0.00	\$1,353.00	\$1,353.00
0100-7415-0-8600-3113-220000-302-00	\$1,718.79	(\$638.04)	\$1,080.75
0100-7415-0-5760-3113-220000-331-00	\$603.09	\$441.91	\$1,045.00
0100-6500-0-5760-3143-220000-319-00	\$1,400.00	(\$400.00)	\$1,000.00
0100-6500-0-5760-3113-220000-332-00	\$0.00	\$1,000.00	\$1,000.00
0100-6500-0-5760-3144-220000-319-00	\$0.00	\$610.00	\$610.00
0100-9050-0-8600-2490-330100-286-27	\$0.00	\$163.00	\$163.00
0100-9050-0-8600-2490-330100-286-22	\$0.00	\$163.00	\$163.00
0100-9050-0-8600-2490-330100-286-20	\$0.00	\$163.00	\$163.00
0100-3385-0-5710-3141-330100-318-00	\$149.00	\$1.00	\$150.00
0100-9090-0-5710-3120-330100-318-00	\$155.00	(\$10.00)	\$145.00
0100-3385-0-5710-1130-330100-318-00	\$113.00	\$20.00	\$133.00
0100-0000-0-8600-7490-330100-102-00	\$122.00	\$1.00	\$123.00
0100-3385-0-5710-2200-330100-318-00	\$102.00	\$1.00	\$103.00
0100-3310-0-5760-3151-330100-319-00	\$91.00	\$11.00	\$102.00
0100-9019-0-8600-2100-330100-217-02	\$100.00	\$1.00	\$101.00
0100-0330-0-3600-3110-330100-504-00	\$68.00	\$29.00	\$97.00
0100-4204-0-8600-2150-330100-249-00	\$88.00	\$1.00	\$89.00
0100-9019-1-8600-2100-330100-217-05	\$0.00	\$89.00	\$89.00
0100-6500-0-5760-1110-330100-331-01	\$0.00	\$73.00	\$73.00
0100-3010-0-3600-3110-330100-504-00	\$68.00	\$1.00	\$69.00
0100-3310-0-5760-1130-330100-319-00	\$116.00	(\$58.00)	\$58.00
0100-6500-0-5730-3120-330100-319-00	\$0.00	\$52.13	\$52.13
0100-6010-0-8600-2490-330100-286-20	\$47.00	\$1.00	\$48.00
0100-6510-0-5710-1130-330100-318-00	\$36.00	\$6.00	\$42.00
0100-6266-0-5730-3120-330100-347-00	\$0.00	\$36.00	\$36.00
0100-6010-0-8600-2490-330100-286-22	\$31.00	\$1.00	\$32.00
0100-1100-0-5760-1110-330100-347-00	\$0.00	\$30.00	\$30.00
0100-6500-0-5760-3120-330100-351-00	\$2,415.00	(\$2,415.00)	\$0.00
0100-6500-0-5710-3120-330100-318-00	\$143.00	(\$143.00)	\$0.00
0100-9010-0-5760-3120-330100-302-00	\$108.00	(\$108.00)	\$0.00
0100-6500-0-5760-3145-320200-331-00	\$520,220.00	(\$7,024.00)	\$513,196.00
0100-0000-0-0000-7300-320200-012-00	\$174,789.00	\$11,839.00	\$186,628.00
0100-9007-0-7110-7700-320200-406-00	\$130,682.00	\$1,872.00	\$132,554.00
0100-6500-0-5760-3145-320200-381-00	\$80,660.00	\$24,382.00	\$105,042.00
0100-6500-0-5760-3143-320200-318-00	\$103,101.00	(\$4,275.00)	\$98,826.00
0100-0000-0-8600-7390-320200-011-00	\$98,582.00	(\$5.00)	\$98,577.00
0100-9007-0-8600-7700-320200-400-00	\$96,606.00	\$1,379.00	\$97,985.00
0100-0000-0-0000-7700-320200-401-00	\$92,678.00	(\$3.00)	\$92,675.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6500-0-5730-3145-320200-331-00	\$79,746.00	\$9,794.00	\$89,540.00
0100-6500-0-5760-3113-320200-381-00	\$66,178.00	\$19,772.00	\$85,950.00
0100-1400-0-0000-8200-320200-013-00	\$71,509.00	\$2.00	\$71,511.00
0100-0000-0-0000-8200-320200-013-00	\$71,509.00	\$2.00	\$71,511.00
0100-3310-0-5760-3151-320200-318-00	\$94,942.00	(\$30,046.00)	\$64,896.00
0100-6500-0-5760-3151-320200-318-00	\$107,536.00	(\$43,311.00)	\$64,225.00
0100-6500-0-5760-3142-320200-331-00	\$53,820.00	\$6,909.00	\$60,729.00
0100-6500-0-5760-3144-320200-318-00	\$57,760.00	(\$3.00)	\$57,757.00
0100-0000-0-0000-7300-320200-001-00	\$48,867.00	\$4,163.00	\$53,030.00
0100-9007-0-7110-7700-320200-405-00	\$52,233.00	\$747.00	\$52,980.00
0100-0000-0-0000-7400-320200-100-00	\$60,690.00	(\$8,908.00)	\$51,782.00
0100-6500-0-5760-3113-320200-331-00	\$55,308.00	(\$9,133.00)	\$46,175.00
0100-6537-0-5760-3113-320200-347-00	\$3,929.00	\$42,239.00	\$46,168.00
0100-3310-0-5760-2700-320200-331-00	\$39,159.00	\$2.00	\$39,161.00
0100-6500-0-5760-1130-320200-320-00	\$35,937.00	\$552.00	\$36,489.00
0100-7366-0-8500-5000-320200-280-00	\$28,833.00	(\$2,529.00)	\$26,304.00
0100-0000-0-8600-7430-320200-101-00	\$26,108.00	\$1.00	\$26,109.00
0100-9050-0-8600-2490-360200-286-87	\$0.00	\$2,379.00	\$2,379.00
0100-0000-0-0000-7150-360200-061-00	\$2,250.00	\$119.00	\$2,369.00
0100-6500-0-5060-2200-360200-321-00	\$2,249.00	\$95.00	\$2,344.00
0100-6500-0-5760-1193-360200-318-00	\$2,090.00	\$244.00	\$2,334.00
0100-5826-0-8600-7500-360200-000-00	\$0.00	\$2,098.00	\$2,098.00
0100-0000-0-8600-3130-360200-103-00	\$1,955.00	\$93.00	\$2,048.00
0100-5633-0-8600-2140-360200-281-00	\$0.00	\$2,041.00	\$2,041.00
0100-6057-0-8600-2100-360200-200-00	\$0.00	\$2,033.00	\$2,033.00
0100-3213-0-5760-3145-360200-347-00	\$1,825.00	\$119.00	\$1,944.00
0100-3310-0-5760-1132-360200-318-00	\$1,675.00	\$259.00	\$1,934.00
0100-6010-0-8600-2490-360200-286-22	\$2,296.00	(\$380.00)	\$1,916.00
0100-9019-0-8600-2100-360200-217-00	\$1,795.00	\$89.00	\$1,884.00
0100-6500-0-5760-1190-360200-369-00	\$1,503.00	\$347.00	\$1,850.00
0100-9050-0-8600-2490-360200-286-28	\$0.00	\$1,824.00	\$1,824.00
0100-3305-0-5760-3143-360200-347-00	\$2,142.00	(\$320.00)	\$1,822.00
0100-0000-0-8600-7490-360200-102-00	\$1,667.00	\$74.00	\$1,741.00
0100-6546-0-5760-3113-360200-351-00	\$0.00	\$1,703.00	\$1,703.00
0100-6010-0-8600-2490-360200-286-20	\$2,517.00	(\$830.00)	\$1,687.00
0100-9090-0-5710-1110-360200-318-00	\$105.00	\$1,576.00	\$1,681.00
0100-0000-0-8600-2110-360200-200-00	\$2,554.00	(\$1,046.00)	\$1,508.00
0100-3310-0-5001-2495-360200-318-00	\$1,461.00	\$35.00	\$1,496.00
0100-6010-0-8600-2490-360200-286-64	\$2,007.00	(\$569.00)	\$1,438.00
0100-9050-0-8600-2490-360200-286-61	\$0.00	\$1,403.00	\$1,403.00
0100-6010-0-8600-2490-360200-286-70	\$2,263.00	(\$911.00)	\$1,352.00
0100-3310-0-5730-1110-360200-331-00	\$2,122.00	(\$927.00)	\$1,195.00
0100-9050-0-8600-2490-360200-286-27	\$0.00	\$1,084.00	\$1,084.00
0100-0000-0-8600-7200-360200-002-00	\$964.00	\$41.00	\$1,005.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-9090-0-5710-3144-360200-318-00	\$891.00	\$96.00	\$987.00
0100-3310-0-5760-1130-360200-318-00	\$953.00	\$10.00	\$963.00
0100-5630-0-8600-2140-360200-281-00	\$1,154.00	(\$224.00)	\$930.00
0100-6010-3-8600-2490-360200-286-70	\$0.00	\$912.00	\$912.00
0100-9050-0-8500-5000-360200-292-00	\$916.00	(\$15.00)	\$901.00
0100-0000-0-8600-2120-360200-004-00	\$1,328.00	(\$428.00)	\$900.00
0100-0000-0-8600-2110-360200-003-00	\$1,081.00	(\$188.00)	\$893.00
0100-3410-0-4900-3110-360200-910-10	\$742.00	\$141.00	\$883.00
0100-9050-0-8600-2490-360200-244-00	\$717.00	\$148.00	\$865.00
0100-9019-0-8600-2100-360200-217-05	\$179.00	\$686.00	\$865.00
0100-9019-0-8600-2490-360200-290-00	\$1,012.00	(\$149.00)	\$863.00
0100-6500-0-5760-3700-360200-331-00	\$408.00	\$415.00	\$823.00
0100-6010-3-8600-2490-360200-286-20	\$0.00	\$805.00	\$805.00
0100-3310-0-5760-3151-360200-319-00	\$1,088.00	(\$346.00)	\$742.00
0100-6500-0-5760-2700-360200-369-00	\$694.00	\$36.00	\$730.00
0100-6010-3-8600-2490-360200-286-64	\$0.00	\$697.00	\$697.00
0100-5826-0-5730-3142-360200-347-00	\$0.00	\$662.00	\$662.00
0100-6010-0-8600-2490-360200-286-27	\$739.00	(\$81.00)	\$658.00
0100-0000-0-0000-7110-360200-060-00	\$587.00	\$24.00	\$611.00
0100-6537-0-5760-3110-360200-347-00	\$0.00	\$608.00	\$608.00
0100-9007-0-8600-7700-360200-408-00	\$403.00	\$147.00	\$550.00
0100-6500-0-5760-3113-360200-319-00	\$527.00	\$16.00	\$543.00
0100-9050-0-8600-2490-360200-286-70	\$0.00	\$537.00	\$537.00
0100-9050-0-8600-2490-360200-286-64	\$0.00	\$537.00	\$537.00
0100-9050-0-8600-2490-360200-286-20	\$0.00	\$535.00	\$535.00
0100-6500-0-5760-3113-360200-318-00	\$0.00	\$519.00	\$519.00
0100-9007-0-8600-2420-360200-406-00	\$369.00	\$136.00	\$505.00
0100-9050-0-8600-2490-360200-286-22	\$0.00	\$494.00	\$494.00
0100-6500-0-5760-3145-360200-381-01	\$333.00	\$137.00	\$470.00
0100-6520-0-5760-1110-360200-902-00	\$419.00	\$17.00	\$436.00
0100-7422-0-3600-1000-360200-504-00	\$638.00	(\$202.36)	\$435.64
0100-7415-0-5760-3113-220000-351-00	\$603.09	(\$328.09)	\$275.00
0100-6510-0-5710-3151-220000-318-00	\$73,248.00	(\$73,076.15)	\$171.85
0100-7415-0-5760-3113-220000-302-00	\$90.46	(\$16.21)	\$74.25
0100-6500-0-5760-3113-220000-351-00	\$131,267.00	(\$131,267.00)	\$0.00
0100-6500-0-5760-3110-220000-351-00	\$71,734.00	(\$71,734.00)	\$0.00
0100-0000-0-8600-3110-220000-302-00	\$66,432.00	(\$66,432.00)	\$0.00
0100-6500-0-5760-3151-220000-331-00	\$31,675.00	(\$31,675.00)	\$0.00
0100-0000-0-8600-3113-220000-302-00	\$29,388.00	(\$29,388.00)	\$0.00
0100-7415-0-5760-3110-220000-331-00	\$3,300.00	(\$3,300.00)	\$0.00
0100-9010-0-5760-3113-220000-302-00	\$2,091.00	(\$2,091.00)	\$0.00
0100-7415-0-8600-2490-220000-286-20	\$1,330.45	(\$1,330.45)	\$0.00
0100-7415-0-8600-2490-220000-286-70	\$825.00	(\$825.00)	\$0.00
0100-6266-0-5730-1110-210040-347-00	\$0.00	\$500.00	\$500.00



ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6500-0-5760-1130-210040-320-00	\$100.00	\$150.00	\$250.00
0100-6500-0-5760-1130-210000-320-00	\$141,550.00	\$6,029.00	\$147,579.00
0100-6500-0-5760-1193-210000-318-00	\$59,538.00	\$1,994.00	\$61,532.00
0100-3310-0-5760-1132-210000-318-00	\$47,601.00	\$1,996.00	\$49,597.00
0100-9090-0-5710-1110-210000-318-00	\$0.00	\$43,443.00	\$43,443.00
0100-3310-0-5730-1110-210000-331-00	\$57,202.00	(\$25,887.00)	\$31,315.00
0100-3310-0-5760-1130-210000-318-00	\$25,606.00	\$996.00	\$26,602.00
0100-7422-0-3600-1000-210000-504-00	\$23,462.00	(\$11,379.00)	\$12,083.00
0100-7415-0-5760-1132-210000-318-00	\$121.61	\$3,728.39	\$3,850.00
0100-7415-0-5760-1130-210000-320-00	\$4,400.00	(\$1,100.00)	\$3,300.00
0100-3310-0-5760-1130-210000-319-00	\$1,900.00	\$1,100.00	\$3,000.00
0100-7415-0-5760-1193-210000-318-00	\$3,300.00	(\$330.00)	\$2,970.00
0100-6500-0-5760-1193-210000-319-00	\$1,200.00	\$460.00	\$1,660.00
0100-7415-0-5730-1110-210000-331-00	\$2,728.00	(\$2,178.00)	\$550.00
0100-7415-0-8500-5000-210000-006-00	\$4,464.90	(\$4,464.90)	\$0.00
0100-7415-0-5760-1132-210000-320-00	\$2,587.39	(\$2,587.39)	\$0.00
0100-6500-0-5760-2700-190000-331-00	\$205,471.00	\$16,039.00	\$221,510.00
0100-9019-0-8600-2130-190000-290-00	\$68,075.00	\$1,001.00	\$69,076.00
0100-9050-0-8600-2490-130000-244-00	\$631,698.00	(\$171,731.00)	\$459,967.00
0100-9019-0-8600-2100-130000-217-00	\$236,227.00	\$98,131.00	\$334,358.00
0100-0000-0-8600-2120-130000-004-00	\$351,095.00	(\$36,667.00)	\$314,428.00
0100-6500-0-5760-2100-130000-318-00	\$329,113.00	(\$50,702.00)	\$278,411.00
0100-6500-0-5001-2200-130000-318-00	\$183,246.00	\$175.00	\$183,421.00
0100-6500-0-5060-2200-130000-321-00	\$175,126.00	\$3,355.00	\$178,481.00
0100-0000-0-0000-7400-130000-100-00	\$143,013.00	\$850.00	\$143,863.00
0100-9019-0-8600-2100-130000-217-05	\$144,734.00	(\$5,415.00)	\$139,319.00
0100-0000-0-8600-2110-130000-200-00	\$152,250.00	(\$17,000.00)	\$135,250.00
0100-6500-0-5760-2700-130000-331-00	\$140,457.00	(\$9,429.00)	\$131,028.00
0100-6500-0-5760-2100-130000-331-00	\$140,457.00	(\$9,429.00)	\$131,028.00
0100-9019-1-8600-3110-130000-061-00	\$104,879.00	(\$3,033.00)	\$101,846.00
0100-7824-0-3800-4000-130000-881-00	\$0.00	\$97,968.00	\$97,968.00
0100-6500-0-5001-2700-130000-331-00	\$84,125.00	\$500.00	\$84,625.00
0100-0000-0-5001-2700-130000-302-00	\$74,564.00	\$500.00	\$75,064.00
0100-0000-0-5001-2100-130000-302-00	\$74,564.00	\$500.00	\$75,064.00
0100-0000-0-8600-2110-130000-003-00	\$79,843.00	(\$8,326.00)	\$71,517.00
0100-6500-0-5730-2100-130000-318-00	\$0.00	\$61,921.00	\$61,921.00
0100-6331-0-3100-2100-130000-200-00	\$0.00	\$55,146.00	\$55,146.00
0100-0000-0-8600-7600-130000-080-00	\$59,543.00	(\$10,281.00)	\$49,262.00
0100-0332-0-3600-2700-130000-504-00	\$31,818.00	\$103.00	\$31,921.00
0100-0330-0-3600-2700-130000-504-00	\$31,818.00	\$103.00	\$31,921.00
0100-6388-0-3800-4000-130000-877-00	\$41,256.00	(\$13,552.00)	\$27,704.00
0100-5633-0-8600-2140-130000-281-00	\$0.00	\$27,704.00	\$27,704.00
0100-0332-0-3600-2700-360200-504-00	\$435.00	(\$10.00)	\$425.00
0100-3183-0-7110-2130-130000-271-00	\$24,363.00	\$200.00	\$24,563.00

**ResolutionNo.**

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-9050-0-8600-2490-130000-286-87	\$0.00	\$22,173.00	\$22,173.00
0100-9050-0-8600-2490-130000-286-61	\$0.00	\$22,173.00	\$22,173.00
0100-9050-0-8600-2490-130000-286-28	\$0.00	\$22,173.00	\$22,173.00
0100-6685-0-8600-2700-130000-228-00	\$21,658.00	\$200.00	\$21,858.00
0100-9019-0-8600-2490-130000-218-00	\$21,752.00	\$100.00	\$21,852.00
0100-6680-0-8600-2700-130000-228-00	\$21,658.00	(\$482.00)	\$21,176.00
0100-7366-0-8500-5000-130000-280-00	\$20,628.00	\$150.00	\$20,778.00
0100-7810-0-8600-2490-130000-298-01	\$0.00	\$16,968.00	\$16,968.00
0100-0000-0-8600-7430-130000-101-00	\$16,825.00	\$100.00	\$16,925.00
0100-3183-0-7110-2130-130000-271-01	\$24,242.00	(\$8,777.00)	\$15,465.00
0100-7368-0-8500-5000-130000-280-00	\$13,752.00	\$100.00	\$13,852.00
0100-9019-0-8600-2490-130000-211-00	\$12,181.00	\$100.00	\$12,281.00
0100-9050-0-8600-2490-130000-286-70	\$0.00	\$11,244.00	\$11,244.00
0100-9050-0-8600-2490-130000-286-64	\$0.00	\$11,244.00	\$11,244.00
0100-9050-0-8600-2490-130000-286-27	\$0.00	\$11,244.00	\$11,244.00
0100-9050-0-8600-2490-130000-286-22	\$0.00	\$11,244.00	\$11,244.00
0100-9050-0-8600-2490-130000-286-20	\$0.00	\$11,244.00	\$11,244.00
0100-0000-0-8600-7490-130000-102-00	\$8,413.00	\$50.00	\$8,463.00
0100-3385-0-5710-2200-130000-318-00	\$7,035.00	\$100.00	\$7,135.00
0100-9019-0-8600-2130-130000-290-00	\$6,876.00	\$50.00	\$6,926.00
0100-9019-0-8600-2100-130000-217-02	\$6,876.00	\$50.00	\$6,926.00
0100-9019-0-8600-2100-130000-217-01	\$6,876.00	\$50.00	\$6,926.00
0100-4204-0-8600-2150-130000-249-00	\$6,091.00	\$50.00	\$6,141.00
0100-9019-1-8600-2100-130000-217-05	\$0.00	\$6,116.00	\$6,116.00
0100-6010-0-8600-2490-130000-286-29	\$3,249.00	\$30.00	\$3,279.00
0100-6010-0-8600-2490-130000-286-27	\$3,249.00	\$30.00	\$3,279.00
0100-6010-0-8600-2490-130000-286-20	\$3,249.00	\$30.00	\$3,279.00
0100-6010-0-8600-2490-130000-286-70	\$2,166.00	\$20.00	\$2,186.00
0100-6010-0-8600-2490-130000-286-64	\$2,166.00	\$20.00	\$2,186.00
0100-6010-0-8600-2490-130000-286-22	\$2,166.00	\$20.00	\$2,186.00
0100-6266-0-5730-2100-130000-347-00	\$0.00	\$2,000.00	\$2,000.00
0100-6266-0-5730-3120-120040-347-00	\$0.00	\$3,000.00	\$3,000.00
0100-1100-0-5760-3151-120040-347-00	\$0.00	\$1,000.00	\$1,000.00
0100-6500-0-5760-3120-120040-318-00	\$0.00	\$500.00	\$500.00
0100-1100-0-5760-3120-120040-347-00	\$0.00	\$500.00	\$500.00
0100-6500-0-5760-3151-120000-318-00	\$1,024,439.00	\$4,053.00	\$1,028,492.00
0100-6500-0-5730-3151-120000-318-00	\$0.00	\$381,883.00	\$381,883.00
0100-6500-0-5760-3120-120000-318-00	\$301,756.00	\$10,440.00	\$312,196.00
0100-3310-0-5760-3151-120000-318-00	\$336,814.00	(\$183,482.00)	\$153,332.00
0100-3305-0-5760-3151-120000-347-00	\$104,302.00	\$17,039.00	\$121,341.00
0100-3310-0-5730-3120-120000-331-00	\$117,741.00	\$1,078.00	\$118,819.00
0100-6546-0-5760-3120-120000-351-00	\$0.00	\$109,750.00	\$109,750.00
0100-6500-0-5760-3120-120000-302-00	\$0.00	\$107,750.00	\$107,750.00
0100-6500-0-5760-3141-120000-331-00	\$102,537.00	\$921.00	\$103,458.00

**ResolutionNo.**

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6537-0-5760-3120-120000-347-00	\$0.00	\$95,900.00	\$95,900.00
0100-6500-0-5730-3141-120000-318-00	\$92,283.00	\$829.00	\$93,112.00
0100-0000-0-8600-3120-120000-302-00	\$105,765.00	(\$19,565.00)	\$86,200.00
0100-3025-0-3600-3110-120000-504-00	\$84,862.00	(\$1,006.00)	\$83,856.00
0100-0000-0-8600-3141-120000-302-00	\$82,030.00	\$736.00	\$82,766.00
0100-3310-0-5730-3151-120000-318-00	\$0.00	\$76,351.00	\$76,351.00
0100-6510-0-5710-3151-120000-318-00	\$0.00	\$69,805.00	\$69,805.00
0100-9090-0-5710-3151-120000-318-00	\$0.00	\$67,080.00	\$67,080.00
0100-6510-0-5710-3120-120000-318-00	\$60,895.00	\$523.00	\$61,418.00
0100-0330-0-3600-2700-360200-504-00	\$435.00	(\$10.00)	\$425.00
0100-6388-0-3800-4000-360200-877-00	\$780.00	(\$415.00)	\$365.00
0100-7824-0-3800-4000-360200-881-00	\$0.00	\$365.00	\$365.00
0100-6500-0-5760-3145-360200-332-00	\$351.00	\$11.00	\$362.00
0100-6010-3-8600-2490-360200-286-29	\$0.00	\$340.84	\$340.84
0100-0000-0-8600-7600-360200-080-00	\$413.00	(\$74.00)	\$339.00
0100-6520-0-5760-1110-360200-901-00	\$255.00	\$61.00	\$316.00
0100-6010-3-8600-2490-360200-286-22	\$0.00	\$291.48	\$291.48
0100-3219-0-5730-3145-360200-347-00	\$0.00	\$280.00	\$280.00
0100-0000-0-0000-7500-360200-002-00	\$260.00	\$13.00	\$273.00
0100-6500-0-5760-3142-360200-332-00	\$70.00	\$202.00	\$272.00
0100-6500-0-5760-3113-360200-381-01	\$0.00	\$270.00	\$270.00
0100-5632-0-8600-2140-360200-281-00	\$253.00	\$12.00	\$265.00
0100-9019-0-8600-2490-360200-296-00	\$217.00	\$11.00	\$228.00
0100-9019-0-8600-2100-360200-217-02	\$199.00	\$11.00	\$210.00
0100-3219-0-5760-3142-360200-347-00	\$0.00	\$181.00	\$181.00
0100-6010-3-8600-2490-360200-286-27	\$0.00	\$112.32	\$112.32
0100-6266-0-5730-3145-360200-347-00	\$0.00	\$111.00	\$111.00
0100-3310-0-5760-1130-360200-319-00	\$67.00	\$42.00	\$109.00
0100-1100-0-5760-3145-360200-347-00	\$0.00	\$100.00	\$100.00
0100-6388-0-3800-4000-360200-880-00	\$0.00	\$91.00	\$91.00
0100-6500-0-5730-3145-360200-381-00	\$450.00	(\$363.84)	\$86.16
0100-9019-0-8600-2490-360200-211-00	\$70.00	(\$2.00)	\$68.00
0100-6500-0-5760-1193-360200-319-00	\$42.00	\$18.06	\$60.06
0100-1100-0-5760-3113-360200-347-00	\$0.00	\$60.00	\$60.00
0100-3219-0-5760-3110-360200-347-00	\$0.00	\$49.00	\$49.00
0100-3310-0-5001-2495-360200-319-00	\$56.00	(\$13.00)	\$43.00
0100-0000-0-8600-3113-360200-302-00	\$1,096.00	(\$1,056.89)	\$39.11
0100-6500-0-5760-3143-360200-319-00	\$49.00	(\$13.00)	\$36.00
0100-1100-0-5760-3151-360200-347-00	\$0.00	\$35.00	\$35.00
0100-6500-0-5760-3144-360200-319-00	\$0.00	\$22.03	\$22.03
0100-6266-0-5730-1110-360200-347-00	\$0.00	\$17.00	\$17.00
0100-6510-0-5710-3151-360200-318-00	\$2,571.00	(\$2,564.78)	\$6.22
0100-0000-0-5760-3113-360200-302-00	\$0.00	\$2.68	\$2.68
0100-1100-0-5730-3145-360200-347-00	\$0.00	\$1.14	\$1.14

**ResolutionNo.**

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6500-0-5760-3113-360200-351-00	\$4,795.00	(\$4,795.00)	\$0.00
0100-6500-0-5760-3110-360200-351-00	\$2,608.00	(\$2,608.00)	\$0.00
0100-0000-0-8600-3110-360200-302-00	\$2,332.00	(\$2,332.00)	\$0.00
0100-0000-0-0000-7380-360200-013-00	\$1,637.00	(\$1,637.00)	\$0.00
0100-6500-0-5760-3151-360200-331-00	\$1,112.00	(\$1,112.00)	\$0.00
0100-9010-0-5760-3113-360200-302-00	\$78.00	(\$78.00)	\$0.00
0100-6500-0-5760-1110-360100-331-00	\$59,370.00	\$3,017.00	\$62,387.00
0100-6500-0-5760-3151-360100-318-00	\$35,975.00	\$1,264.00	\$37,239.00
0100-3310-0-5760-1110-360100-331-00	\$25,759.00	(\$587.00)	\$25,172.00
0100-9050-0-8600-2490-360100-244-00	\$22,173.00	(\$5,527.00)	\$16,646.00
0100-6500-0-5730-1110-360100-331-00	\$11,821.00	\$3,139.00	\$14,960.00
0100-6500-0-5730-3151-360100-318-00	\$0.00	\$13,820.00	\$13,820.00
0100-6500-0-5760-2700-360100-331-00	\$12,142.00	\$616.00	\$12,758.00
0100-9019-0-8600-2100-360100-217-00	\$8,292.00	\$4,170.00	\$12,462.00
0100-6500-0-5760-3120-360100-318-00	\$10,592.00	\$1,032.00	\$11,624.00
0100-0000-0-8600-2120-360100-004-00	\$12,323.00	(\$944.00)	\$11,379.00
0100-6500-0-5760-2100-360100-318-00	\$11,552.00	(\$1,476.00)	\$10,076.00
0100-3305-0-5760-1110-360100-347-00	\$12,282.00	(\$2,354.00)	\$9,928.00
0100-9090-0-5710-1110-360100-318-00	\$10,009.00	(\$648.00)	\$9,361.00
0100-0000-0-0000-7150-360100-061-00	\$7,263.00	\$225.00	\$7,488.00
0100-0330-0-3600-1000-360100-504-00	\$6,034.00	\$890.00	\$6,924.00
0100-6500-0-5001-2200-360100-318-00	\$6,432.00	\$206.00	\$6,638.00
0100-6500-0-5060-2200-360100-321-00	\$6,147.00	\$312.00	\$6,459.00
0100-6500-0-5760-3113-580000-302-00	\$0.00	\$250.00	\$250.00
0100-9019-0-8600-2490-580000-290-00	\$0.00	\$225.00	\$225.00
0100-3410-0-4900-3110-580000-910-09	\$50.00	\$150.00	\$200.00
0100-6537-0-5760-3143-580000-347-00	\$0.00	\$195.00	\$195.00
0100-6537-0-5760-3113-580000-347-00	\$0.00	\$187.96	\$187.96
0100-6266-0-5760-3151-580000-347-00	\$0.00	\$118.00	\$118.00
0100-6500-0-5730-3151-580000-318-00	\$0.00	\$76.00	\$76.00
0100-6520-0-5760-1110-580000-902-00	\$150.00	(\$100.00)	\$50.00
0100-6500-0-5760-3120-580000-318-00	\$21.00	\$29.00	\$50.00
0100-3410-0-4900-3110-580000-910-10	\$50.00	(\$25.00)	\$25.00
0100-6057-0-8600-2100-580000-200-00	\$0.00	\$25.00	\$25.00
0100-3310-0-5001-2495-580000-318-00	\$0.00	\$25.00	\$25.00
0100-6500-0-5760-3113-580000-331-00	\$0.00	\$22.50	\$22.50
0100-6546-0-5760-3110-580000-351-00	\$0.00	\$20.00	\$20.00
0100-0000-0-8600-3110-580000-302-00	\$0.00	\$20.00	\$20.00
0100-0000-0-8600-2110-580000-200-00	\$0.00	\$10.22	\$10.22
0100-3395-0-5001-2100-580000-318-01	\$68,052.00	(\$68,052.00)	\$0.00
0100-9050-0-8600-2490-580000-244-02	\$15,000.00	(\$15,000.00)	\$0.00
0100-6500-0-5760-3113-580000-351-00	\$1,250.00	(\$1,250.00)	\$0.00
0100-6500-0-5760-1110-580000-904-00	\$1,000.00	(\$1,000.00)	\$0.00
0100-6500-0-5760-3120-580000-351-00	\$900.00	(\$900.00)	\$0.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-0000-0-8600-3113-580000-302-00	\$35.00	(\$35.00)	\$0.00
0100-6500-0-5760-1110-580000-314-00	\$0.00	(\$49.99)	(\$49.99)
0100-0000-0-0000-7200-575070-018-00	(\$600.00)	(\$1,775.38)	(\$2,375.38)
0100-6266-0-5760-1110-575065-347-00	\$0.00	\$1,200.00	\$1,200.00
0100-0020-0-0000-7700-575050-005-00	(\$10,615.00)	(\$800.00)	(\$11,415.00)
0100-9010-0-3600-9300-761900-504-00	\$0.00	\$337.07	\$337.07
0100-0000-0-0000-9300-761200-000-00	\$0.00	\$3,000,000.00	\$3,000,000.00
0100-0000-0-0000-7210-735000-009-00	(\$149,187.63)	(\$37,114.56)	(\$186,302.19)
0100-6500-0-5760-7210-731000-331-00	\$738,898.00	\$4,088.00	\$742,986.00
0100-6500-0-5760-7210-731000-318-00	\$387,585.00	(\$2,398.00)	\$385,187.00
0100-3310-0-5760-7210-731000-000-00	\$315,529.68	(\$28,360.28)	\$287,169.40
0100-9007-0-7110-7210-731000-406-00	\$131,829.00	\$3,223.00	\$135,052.00
0100-6500-0-5760-7210-731000-381-00	\$94,728.00	\$25,164.00	\$119,892.00
0100-6537-0-5760-7210-731000-347-00	\$31,162.42	\$31,515.74	\$62,678.16
0100-9090-0-5710-7210-731000-318-00	\$42,300.00	\$10,373.00	\$52,673.00
0100-9050-0-8600-7210-731000-244-00	\$70,079.00	(\$20,143.00)	\$49,936.00
0100-9019-0-8600-7210-731000-217-00	\$33,637.00	\$11,788.00	\$45,425.00
0100-6500-0-5060-7210-731000-321-00	\$37,732.68	(\$421.53)	\$37,311.15
0100-9007-0-7110-7210-731000-405-00	\$35,983.00	\$1,121.00	\$37,104.00
0100-6546-0-5760-7210-731000-351-00	\$0.00	\$36,723.13	\$36,723.13
0100-9007-0-8600-7210-731000-400-00	\$32,787.00	\$1,406.71	\$34,193.71
0100-6500-0-5760-7210-731000-320-00	\$31,176.00	\$2,726.00	\$33,902.00
0100-6500-0-5760-7210-731000-302-00	\$0.00	\$31,555.00	\$31,555.00
0100-8150-0-0000-7210-731000-013-00	\$23,893.90	\$7,323.39	\$31,217.29
0100-0330-0-3600-7210-731000-504-00	\$26,261.84	\$2,664.20	\$28,926.04
0100-6510-0-5710-7210-731000-318-00	\$24,954.00	\$3,720.63	\$28,674.63
0100-6546-0-5760-7210-731000-331-00	\$0.00	\$26,150.00	\$26,150.00
0100-7366-0-8500-7210-731000-280-00	\$23,489.00	\$1,990.00	\$25,479.00
0100-6536-0-5760-7210-731000-347-00	\$11,455.00	\$12,926.60	\$24,381.60
0100-3213-0-5760-7210-731000-347-00	\$16,671.06	\$2,822.85	\$19,493.91
0100-0332-0-3600-7210-731000-504-00	\$16,247.36	\$640.08	\$16,887.44
0100-9019-0-8600-7210-731000-217-05	\$15,118.00	\$1,464.00	\$16,582.00
0100-5633-0-8600-7210-731000-281-00	\$0.00	\$14,646.00	\$14,646.00
0100-9050-0-8600-7210-731000-286-87	\$0.00	\$11,507.00	\$11,507.00
0100-6520-0-5760-7210-731000-900-00	\$11,021.00	(\$294.00)	\$10,727.00
0100-3025-0-3600-7210-731000-504-00	\$10,567.34	(\$86.97)	\$10,480.37
0100-6546-0-5760-7210-731000-318-00	\$0.00	\$10,462.59	\$10,462.59
0100-3010-0-5760-7210-731000-347-00	\$9,505.32	\$318.08	\$9,823.40
0100-9050-0-8600-7210-731000-286-28	\$0.00	\$9,619.00	\$9,619.00
0100-6266-0-5760-7210-731000-347-00	\$13,442.21	(\$4,025.56)	\$9,416.65
0100-6500-0-5760-7210-731000-369-00	\$8,082.00	\$1,061.00	\$9,143.00
0100-6500-0-5760-7210-731000-504-00	\$5,897.00	\$2,933.00	\$8,830.00
0100-7430-0-3600-7210-731000-504-00	\$9,600.00	(\$1,065.00)	\$8,535.00
0100-7422-0-0000-7210-731000-347-00	\$6,865.47	\$1,203.98	\$8,069.45

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-9050-0-8600-7210-731000-286-61	\$0.00	\$7,859.00	\$7,859.00
0100-6331-0-8600-7210-731000-200-00	\$0.00	\$7,653.00	\$7,653.00
0100-6762-0-0000-7210-731000-347-00	\$0.00	\$7,396.65	\$7,396.65
0100-6057-0-8600-7210-731000-200-00	\$0.00	\$6,956.00	\$6,956.00
0100-6500-0-5760-7210-731000-319-00	\$6,274.00	\$441.00	\$6,715.00
0100-9019-0-8600-7210-731000-296-00	\$6,290.00	\$12.00	\$6,302.00
0100-5630-0-8600-7210-731000-281-00	\$5,613.00	\$34.00	\$5,647.00
0100-9050-0-8600-7210-731000-286-27	\$0.00	\$5,613.00	\$5,613.00
0100-7368-0-8500-7210-731000-280-00	\$5,551.92	\$14.24	\$5,566.16
0100-6388-0-3800-7210-731000-877-00	\$3,857.73	\$1,034.90	\$4,892.63
0100-5826-0-5760-7210-731000-347-00	\$0.00	\$4,736.00	\$4,736.00
0100-9050-0-8500-7210-731000-292-00	\$3,893.00	(\$11.00)	\$3,882.00
0100-5826-0-0000-7210-731000-000-00	\$0.00	\$3,842.00	\$3,842.00
0100-9007-0-8600-7210-731000-408-00	\$3,688.00	\$115.00	\$3,803.00
0100-9050-0-8600-7210-731000-286-20	\$0.00	\$3,708.00	\$3,708.00
0100-9050-0-8600-7210-731000-286-64	\$0.00	\$3,583.00	\$3,583.00
0100-9050-0-8600-7210-731000-286-70	\$0.00	\$3,555.00	\$3,555.00
0100-6546-0-5760-3120-120000-504-00	\$21,367.00	\$183.00	\$21,550.00
0100-9019-0-8600-7210-731000-217-02	\$3,476.00	\$20.00	\$3,496.00
0100-7810-0-8600-7210-731000-298-01	\$0.00	\$3,457.00	\$3,457.00
0100-9050-0-8600-7210-731000-286-22	\$0.00	\$3,445.00	\$3,445.00
0100-6266-0-0000-7210-731000-006-00	\$0.00	\$3,243.02	\$3,243.02
0100-3515-0-3600-7210-731000-504-01	\$0.00	\$3,180.91	\$3,180.91
0100-3183-0-7110-7210-731000-271-00	\$3,022.84	\$4.87	\$3,027.71
0100-6387-0-6000-7210-731000-864-00	\$0.00	\$2,923.00	\$2,923.00
0100-6010-3-8600-7210-731000-286-70	\$0.00	\$2,458.00	\$2,458.00
0100-6546-0-5760-7210-731000-504-00	\$2,410.15	\$29.13	\$2,439.28
0100-3183-0-7110-7210-731000-271-01	\$3,072.46	(\$964.16)	\$2,108.30
0100-6010-3-8600-7210-731000-286-20	\$0.00	\$2,069.00	\$2,069.00
0100-5632-0-8600-7210-731000-281-00	\$1,971.00	\$1.00	\$1,972.00
0100-6500-0-5760-7210-731000-332-00	\$1,286.00	\$628.00	\$1,914.00
0100-6010-3-8600-7210-731000-286-64	\$0.00	\$1,567.00	\$1,567.00
0100-9007-0-7110-7210-731000-409-00	\$537.00	\$847.00	\$1,384.00
0100-6520-0-5760-7210-731000-901-00	\$1,037.00	\$294.00	\$1,331.00
0100-7422-0-0000-7210-731000-504-00	\$2,633.78	(\$1,319.51)	\$1,314.27
0100-4204-0-8600-7210-731000-249-00	\$1,252.00	\$7.00	\$1,259.00
0100-3212-0-0000-7210-731000-006-00	\$1,900.34	(\$713.55)	\$1,186.79
0100-6762-0-0000-7210-731000-504-00	\$0.00	\$1,144.44	\$1,144.44
0100-9019-0-8600-7210-731000-217-01	\$1,117.00	\$8.00	\$1,125.00
0100-6388-0-3800-7210-731000-880-00	\$0.00	\$1,076.00	\$1,076.00
0100-3326-1-5760-7210-731000-313-00	\$1,347.00	(\$292.43)	\$1,054.57
0100-7810-0-8600-7210-731000-298-00	\$0.00	\$1,052.00	\$1,052.00
0100-9019-1-8600-7210-731000-217-05	\$0.00	\$1,037.00	\$1,037.00
0100-6500-0-5760-7210-731000-314-00	\$0.00	\$931.00	\$931.00

**Pending Budget Revision**  
**Control Number 20230002**  
**ResolutionNo.**

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6010-3-8600-7210-731000-286-22	\$0.00	\$730.00	\$730.00
0100-3010-0-3600-7210-731000-504-00	\$681.11	\$8.18	\$689.29
0100-6010-3-8600-7210-731000-286-29	\$0.00	\$631.00	\$631.00
0100-6266-0-0000-7210-731000-504-00	\$0.00	\$584.03	\$584.03
0100-6010-3-8600-7210-731000-286-27	\$0.00	\$579.00	\$579.00
0100-6388-0-3800-7210-731000-864-00	\$0.00	\$385.00	\$385.00
0100-6388-0-3800-7210-731000-866-00	\$0.00	\$385.00	\$385.00
0100-3183-1-7110-7210-731000-271-00	\$0.00	\$282.59	\$282.59
0100-7388-0-0000-7210-731000-013-00	\$0.00	\$253.71	\$253.71
0100-9050-0-8600-7210-731000-281-00	\$0.00	\$205.00	\$205.00
0100-5634-0-5760-7210-731000-347-00	\$0.00	\$201.11	\$201.11
0100-3515-0-3600-7210-731000-504-00	\$0.00	\$122.50	\$122.50
0100-4035-0-3600-7210-731000-504-00	\$51.65	\$41.39	\$93.04
0100-9013-0-6000-7210-731000-822-00	\$0.00	\$65.00	\$65.00
0100-9013-0-6000-7210-731000-868-00	\$0.00	\$27.00	\$27.00
0100-9021-0-5060-7210-731000-376-00	\$0.00	\$14.71	\$14.71
0100-6500-0-5760-7210-731000-351-00	\$44,893.00	(\$44,893.00)	\$0.00
0100-3395-0-5001-7210-731000-318-01	\$5,505.00	(\$5,505.00)	\$0.00
0100-3212-0-0000-7210-731000-347-00	\$2,979.40	(\$2,979.40)	\$0.00
0100-3212-0-3600-7210-731000-504-00	\$1,057.11	(\$1,057.11)	\$0.00
0100-9010-0-5760-7210-731000-302-00	\$931.22	(\$931.22)	\$0.00
0100-6500-0-5760-7210-731000-904-00	\$560.00	(\$560.00)	\$0.00
0100-9019-0-8600-7210-731000-204-00	\$170.00	(\$170.00)	\$0.00
0100-0000-0-0000-7210-731000-009-00	(\$2,486,953.88)	(\$245,435.64)	(\$2,732,389.52)
0100-9024-0-0000-9200-721100-061-00	\$0.00	\$318,531.00	\$318,531.00
0100-0020-0-0000-7700-640000-005-00	\$0.00	\$73,000.00	\$73,000.00
0100-6500-0-5760-2200-640000-320-00	\$0.00	\$16,000.00	\$16,000.00
0100-0000-0-0000-7700-640000-401-00	\$0.00	\$6,432.00	\$6,432.00
0100-1100-0-5760-3141-640000-347-00	\$8,300.00	(\$3,300.00)	\$5,000.00
0100-0303-0-0000-8500-620000-013-29	\$0.00	\$91,000.00	\$91,000.00
0100-6128-0-0000-8500-620000-331-00	\$0.00	\$85,904.50	\$85,904.50
0100-9002-0-0000-8500-620000-013-64	\$0.00	(\$3,250.00)	(\$3,250.00)
0100-6500-0-5760-3141-120000-318-00	\$20,507.00	\$185.00	\$20,692.00
0100-6500-0-5760-3120-120000-331-00	\$38,460.00	(\$21,220.00)	\$17,240.00
0100-3385-0-5710-3141-120000-318-00	\$10,254.00	\$92.00	\$10,346.00
0100-9090-0-5710-3120-120000-318-00	\$10,683.00	(\$713.00)	\$9,970.00
0100-3310-0-5760-3151-120000-319-00	\$6,300.00	\$700.00	\$7,000.00
0100-0330-0-3600-3110-120000-504-00	\$4,715.00	\$1,955.00	\$6,670.00
0100-3010-0-3600-3110-120000-504-00	\$4,715.00	\$50.00	\$4,765.00
0100-6266-0-5730-3120-120000-347-00	\$0.00	\$4,000.00	\$4,000.00
0100-6500-0-5730-3120-120000-319-00	\$0.00	\$3,600.00	\$3,600.00
0100-6500-0-5760-3120-120000-351-00	\$166,523.00	(\$166,523.00)	\$0.00
0100-6500-0-5710-3120-120000-318-00	\$9,877.00	(\$9,877.00)	\$0.00
0100-9010-0-5760-3120-120000-302-00	\$7,478.00	(\$7,478.00)	\$0.00

**ResolutionNo.**

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6500-0-5760-1110-110040-331-00	\$38,240.00	(\$6,490.00)	\$31,750.00
0100-6537-0-5760-1110-110040-347-00	\$47,150.00	(\$22,150.00)	\$25,000.00
0100-6500-0-5730-1110-110040-331-00	\$5,400.00	\$1,800.00	\$7,200.00
0100-6500-0-5760-1110-110040-331-01	\$0.00	\$5,000.00	\$5,000.00
0100-3310-0-5730-1110-110040-331-00	\$966.00	\$1,663.40	\$2,629.40
0100-3010-0-5760-1110-110040-347-00	\$0.00	\$1,600.00	\$1,600.00
0100-1100-0-5760-1110-110040-347-00	\$0.00	\$1,500.00	\$1,500.00
0100-3305-0-5760-1110-110040-347-00	\$0.00	\$1,300.00	\$1,300.00
0100-3213-0-5760-1110-110040-347-00	\$0.00	\$1,200.00	\$1,200.00
0100-7430-0-3600-1000-110010-504-00	\$2,440.00	(\$2,255.00)	\$185.00
0100-6500-0-5760-1110-110000-331-00	\$1,653,210.00	\$18,918.00	\$1,672,128.00
0100-3310-0-5760-1110-110000-331-00	\$669,617.00	(\$38,305.00)	\$631,312.00
0100-6500-0-5730-1110-110000-331-00	\$331,379.00	\$74,796.00	\$406,175.00
0100-3305-0-5760-1110-110000-347-00	\$349,916.00	(\$76,897.00)	\$273,019.00
0100-9090-0-5710-1110-110000-318-00	\$280,460.00	(\$26,490.00)	\$253,970.00
0100-0330-0-3600-1000-110000-504-00	\$155,421.00	\$19,401.00	\$174,822.00
0100-6500-0-5760-1193-110000-318-00	\$187,774.00	(\$31,126.00)	\$156,648.00
0100-6510-0-5710-1110-110000-318-00	\$93,432.00	\$45,066.00	\$138,498.00
0100-6500-0-5760-1130-110000-318-00	\$122,192.00	\$9,873.00	\$132,065.00
0100-3213-0-5760-1110-110000-347-00	\$81,686.00	\$23,325.00	\$105,011.00
0100-6500-0-5760-1195-110000-320-00	\$102,090.00	\$921.00	\$103,011.00
0100-3310-0-5760-1110-110000-332-00	\$55,000.00	\$45,000.00	\$100,000.00
0100-3310-0-5760-1130-110000-318-00	\$90,357.00	\$931.00	\$91,288.00
0100-7430-0-3600-1000-110000-504-00	\$82,272.00	\$2,043.00	\$84,315.00
0100-3315-0-5730-1110-110000-331-00	\$81,836.00	\$728.00	\$82,564.00
0100-3310-0-5730-1110-110000-331-00	\$87,802.00	(\$7,635.00)	\$80,167.00
0100-6500-0-5760-1120-110000-504-00	\$50,887.00	\$25,884.00	\$76,771.00
0100-3010-0-5760-1110-110000-347-00	\$93,768.00	(\$24,640.00)	\$69,128.00
0100-0332-0-3600-1000-110000-504-00	\$34,503.00	\$5,662.00	\$40,165.00
0100-6500-0-5760-1194-110000-318-00	\$46,556.00	(\$13,103.00)	\$33,453.00
0100-3385-0-5710-1130-110000-318-00	\$7,821.00	\$1,368.00	\$9,189.00
0100-3310-0-5760-1130-110000-319-00	\$8,000.00	(\$4,000.00)	\$4,000.00
0100-6266-0-5730-1110-110000-347-00	\$0.00	\$4,000.00	\$4,000.00
0100-6510-0-5710-1130-110000-318-00	\$2,454.00	\$429.00	\$2,883.00
0100-0000-0-8600-2110-370100-200-00	\$2,436.00	(\$272.00)	\$2,164.00
0100-6500-0-5760-1130-370100-318-00	\$1,969.00	\$158.00	\$2,127.00
0100-6500-0-5760-2100-370100-331-00	\$2,247.00	(\$151.00)	\$2,096.00
0100-3305-0-5760-3151-370100-347-00	\$1,669.00	\$272.00	\$1,941.00
0100-3310-0-5730-3120-370100-331-00	\$1,884.00	\$17.00	\$1,901.00
0100-6546-0-5760-3120-370100-351-00	\$0.00	\$1,756.00	\$1,756.00
0100-6500-0-5760-3120-370100-302-00	\$0.00	\$1,724.00	\$1,724.00
0100-3213-0-5760-1110-370100-347-00	\$1,307.00	\$392.00	\$1,699.00
0100-6500-0-5760-3141-370100-331-00	\$1,641.00	\$14.00	\$1,655.00
0100-3310-0-5760-1110-370100-332-00	\$934.00	\$720.00	\$1,654.00



**ResolutionNo.**

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6500-0-5760-1195-370100-320-00	\$1,633.00	\$15.00	\$1,648.00
0100-9019-1-8600-3110-370100-061-00	\$1,678.00	(\$48.00)	\$1,630.00
0100-7824-0-3800-4000-370100-881-00	\$0.00	\$1,567.00	\$1,567.00
0100-6537-0-5760-3120-370100-347-00	\$0.00	\$1,534.00	\$1,534.00
0100-6500-0-5730-3141-370100-318-00	\$1,477.00	\$13.00	\$1,490.00
0100-3310-0-5760-1130-370100-318-00	\$1,451.00	\$15.00	\$1,466.00
0100-0000-0-8600-3120-370100-302-00	\$1,703.00	(\$313.00)	\$1,390.00
0100-3315-0-5730-1110-370100-331-00	\$1,369.00	\$11.00	\$1,380.00
0100-6500-0-5001-2700-370100-331-00	\$1,346.00	\$8.00	\$1,354.00
0100-7430-0-3600-1000-370100-504-00	\$1,316.00	\$33.00	\$1,349.00
0100-3025-0-3600-3110-370100-504-00	\$1,358.00	(\$16.00)	\$1,342.00
0100-3310-0-5730-1110-370100-331-00	\$1,423.00	(\$96.00)	\$1,327.00
0100-0000-0-8600-3141-370100-302-00	\$1,312.00	\$12.00	\$1,324.00
0100-6500-0-5760-1120-370100-504-00	\$822.00	\$414.00	\$1,236.00
0100-3310-0-5730-3151-370100-318-00	\$0.00	\$1,222.00	\$1,222.00
0100-9019-0-8600-2130-370100-290-00	\$1,199.00	\$17.00	\$1,216.00
0100-0000-0-5001-2700-370100-302-00	\$1,193.00	\$8.00	\$1,201.00
0100-0000-0-5001-2100-370100-302-00	\$1,193.00	\$8.00	\$1,201.00
0100-0000-0-8600-2110-370100-003-00	\$1,167.00	(\$23.00)	\$1,144.00
0100-3010-0-5760-1110-370100-347-00	\$1,500.00	(\$368.00)	\$1,132.00
0100-6510-0-5710-3151-370100-318-00	\$0.00	\$1,117.00	\$1,117.00
0100-9090-0-5710-3151-370100-318-00	\$0.00	\$1,073.00	\$1,073.00
0100-6500-0-5730-2100-370100-318-00	\$0.00	\$991.00	\$991.00
0100-6510-0-5710-3120-370100-318-00	\$974.00	\$9.00	\$983.00
0100-6331-0-3100-2100-370100-200-00	\$0.00	\$882.00	\$882.00
0100-0332-0-3600-1000-370100-504-00	\$704.00	\$91.00	\$795.00
0100-0000-0-8600-7600-370100-080-00	\$953.00	(\$165.00)	\$788.00
0100-6500-0-5760-1194-370100-318-00	\$745.00	(\$210.00)	\$535.00
0100-0332-0-3600-2700-370100-504-00	\$509.00	\$2.00	\$511.00
0100-0330-0-3600-2700-370100-504-00	\$509.00	\$2.00	\$511.00
0100-6388-0-3800-4000-370100-877-00	\$660.00	(\$217.00)	\$443.00
0100-5633-0-8600-2140-370100-281-00	\$0.00	\$443.00	\$443.00
0100-3183-0-7110-2130-370100-271-00	\$390.00	\$3.00	\$393.00
0100-9050-0-8600-2490-370100-286-87	\$0.00	\$355.00	\$355.00
0100-9050-0-8600-2490-370100-286-61	\$0.00	\$355.00	\$355.00
0100-9050-0-8600-2490-370100-286-28	\$0.00	\$355.00	\$355.00
0100-9019-0-8600-2490-370100-218-00	\$348.00	\$2.00	\$350.00
0100-6685-0-8600-2700-370100-228-00	\$347.00	\$3.00	\$350.00
0100-6546-0-5760-3120-370100-504-00	\$342.00	\$3.00	\$345.00
0100-6680-0-8600-2700-370100-228-00	\$347.00	(\$8.00)	\$339.00
0100-7366-0-8500-5000-370100-280-00	\$330.00	\$2.00	\$332.00
0100-6500-0-5760-3141-370100-318-00	\$328.00	\$3.00	\$331.00
0100-6500-0-5760-3120-370100-331-00	\$615.00	(\$339.00)	\$276.00
0100-0000-0-8600-7430-370100-101-00	\$269.00	\$2.00	\$271.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-7810-0-8600-2490-370100-298-01	\$0.00	\$271.00	\$271.00
0100-3183-0-7110-2130-370100-271-01	\$388.00	(\$141.00)	\$247.00
0100-7368-0-8500-5000-370100-280-00	\$220.00	\$2.00	\$222.00
0100-9019-0-8600-2490-370100-211-00	\$195.00	\$2.00	\$197.00
0100-9050-0-8600-2490-370100-286-70	\$0.00	\$180.00	\$180.00
0100-9050-0-8600-2490-370100-286-64	\$0.00	\$180.00	\$180.00
0100-9050-0-8600-2490-370100-286-27	\$0.00	\$180.00	\$180.00
0100-9050-0-8600-2490-370100-286-22	\$0.00	\$180.00	\$180.00
0100-9050-0-8600-2490-370100-286-20	\$0.00	\$180.00	\$180.00
0100-3385-0-5710-3141-370100-318-00	\$164.00	\$2.00	\$166.00
0100-9090-0-5710-3120-370100-318-00	\$171.00	(\$11.00)	\$160.00
0100-3385-0-5710-1130-370100-318-00	\$125.00	\$22.00	\$147.00
0100-3385-0-5710-2200-370100-318-00	\$113.00	\$1.00	\$114.00
0100-3310-0-5760-3151-370100-319-00	\$101.00	\$11.00	\$112.00
0100-9019-0-8600-2100-370100-217-02	\$110.00	\$1.00	\$111.00
0100-9019-0-8600-2100-370100-217-01	\$110.00	\$1.00	\$111.00
0100-0330-0-3600-3110-370100-504-00	\$75.00	\$32.00	\$107.00
0100-9019-1-8600-2100-370100-217-05	\$0.00	\$99.00	\$99.00
0100-4204-0-8600-2150-370100-249-00	\$97.00	\$1.00	\$98.00
0100-6500-0-5760-1110-370100-331-01	\$0.00	\$80.00	\$80.00
0100-3010-0-3600-3110-370100-504-00	\$75.00	\$1.00	\$76.00
0100-3310-0-5760-1130-370100-319-00	\$128.00	(\$64.00)	\$64.00
0100-6510-0-5710-1130-370100-318-00	\$39.00	\$7.00	\$46.00
0100-6500-0-5760-3120-370100-351-00	\$2,664.00	(\$2,664.00)	\$0.00
0100-6500-0-5710-3120-370100-318-00	\$158.00	(\$158.00)	\$0.00
0100-9010-0-5760-3120-370100-302-00	\$120.00	(\$120.00)	\$0.00
0100-6500-0-5760-3145-360200-331-00	\$78,414.00	\$6,449.00	\$84,863.00
0100-0000-0-0000-7300-360200-012-00	\$24,182.00	\$2,766.00	\$26,948.00
0100-9007-0-7110-7700-360200-406-00	\$13,771.00	\$6,027.00	\$19,798.00
0100-6500-0-5760-3145-360200-381-00	\$15,042.00	\$4,631.00	\$19,673.00
0100-6500-0-5760-3143-360200-318-00	\$14,354.00	\$8.00	\$14,362.00
0100-6500-0-5730-3145-360200-331-00	\$11,295.00	\$3,032.00	\$14,327.00
0100-0000-0-8600-7390-360200-011-00	\$13,639.00	\$598.00	\$14,237.00
0100-3310-0-5760-3151-360200-318-00	\$17,635.00	(\$3,592.00)	\$14,043.00
0100-9007-0-8600-7700-360200-400-00	\$10,068.00	\$3,697.00	\$13,765.00
0100-0000-0-0000-7700-360200-401-00	\$12,822.00	\$552.00	\$13,374.00
0100-6500-0-5760-3113-360200-381-00	\$9,156.00	\$3,546.00	\$12,702.00
0100-6500-0-5760-3151-360200-318-00	\$29,431.00	(\$18,168.00)	\$11,263.00
0100-1400-0-0000-8200-360200-013-00	\$10,540.00	\$545.00	\$11,085.00
0100-0000-0-0000-8200-360200-013-00	\$10,539.00	\$546.00	\$11,085.00
0100-6500-0-5760-3142-360200-331-00	\$7,724.00	\$1,452.00	\$9,176.00
0100-6500-0-5760-3144-360200-318-00	\$8,062.00	\$369.00	\$8,431.00
0100-0000-0-0000-7300-360200-001-00	\$6,761.00	\$876.00	\$7,637.00
0100-0000-0-0000-7400-360200-100-00	\$8,397.00	(\$902.00)	\$7,495.00

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-9007-0-7110-7700-360200-405-00	\$5,443.00	\$2,004.00	\$7,447.00
0100-3310-0-5760-2700-360200-331-00	\$6,341.00	\$478.00	\$6,819.00
0100-6537-0-5760-3113-360200-347-00	\$544.00	\$6,187.00	\$6,731.00
0100-6500-0-5760-3113-360200-331-00	\$7,668.00	(\$986.00)	\$6,682.00
0100-6500-0-5760-1130-360200-320-00	\$5,092.00	\$377.00	\$5,469.00
0100-7366-0-8500-5000-360200-280-00	\$3,989.00	(\$157.00)	\$3,832.00
0100-0000-0-8600-7430-360200-101-00	\$3,612.00	\$159.00	\$3,771.00
0100-7422-0-1110-3151-360200-347-00	\$1,671.00	\$2,067.00	\$3,738.00
0100-5826-0-5760-3113-360200-347-00	\$0.00	\$3,738.00	\$3,738.00
0100-6520-0-5760-1110-360200-900-00	\$3,404.00	\$47.00	\$3,451.00
0100-6010-0-8600-2490-360200-286-29	\$3,141.00	\$65.00	\$3,206.00
0100-8150-0-0000-8110-360200-013-00	\$3,070.00	\$132.00	\$3,202.00
0100-6500-0-5760-3113-360200-302-00	\$0.00	\$3,188.00	\$3,188.00
0100-3410-0-4900-3110-360200-910-09	\$2,890.00	\$67.00	\$2,957.00
0100-6546-0-5760-3110-360200-351-00	\$0.00	\$2,899.00	\$2,899.00
0100-6500-0-5060-2200-360200-318-00	\$2,392.00	\$111.00	\$2,503.00
0100-6500-0-5760-3110-360200-302-00	\$0.00	\$2,433.00	\$2,433.00
0100-5826-0-5760-3113-320200-347-00	\$0.00	\$25,953.00	\$25,953.00
0100-6500-0-5760-3700-350200-331-00	\$58.00	\$56.00	\$114.00
0100-6010-3-8600-2490-350200-286-20	\$0.00	\$111.00	\$111.00
0100-3310-0-5760-3151-350200-319-00	\$156.00	(\$53.00)	\$103.00
0100-6500-0-5760-2700-350200-369-00	\$99.00	\$2.00	\$101.00
0100-6010-3-8600-2490-350200-286-64	\$0.00	\$96.00	\$96.00
0100-6010-0-8600-2490-350200-286-27	\$105.00	(\$14.00)	\$91.00
0100-5826-0-5730-3142-350200-347-00	\$0.00	\$91.00	\$91.00
0100-6537-0-5760-3110-350200-347-00	\$0.00	\$84.00	\$84.00
0100-9007-0-8600-7700-350200-408-00	\$74.00	\$2.00	\$76.00
0100-9050-0-8600-2490-350200-286-70	\$0.00	\$74.00	\$74.00
0100-9050-0-8600-2490-350200-286-64	\$0.00	\$74.00	\$74.00
0100-9050-0-8600-2490-350200-286-20	\$0.00	\$74.00	\$74.00
0100-6500-0-5760-3113-350200-318-00	\$0.00	\$72.00	\$72.00
0100-9007-0-8600-2420-350200-406-00	\$68.00	\$2.00	\$70.00
0100-9050-0-8600-2490-350200-286-22	\$0.00	\$68.00	\$68.00
0100-6500-0-5760-3145-350200-381-01	\$48.00	\$17.00	\$65.00
0100-7422-0-3600-1000-350200-504-00	\$117.00	(\$56.82)	\$60.18
0100-0332-0-3600-2700-350200-504-00	\$62.00	(\$4.00)	\$58.00
0100-0330-0-3600-2700-350200-504-00	\$62.00	(\$4.00)	\$58.00
0100-6520-0-5760-1110-350200-902-00	\$46.00	\$6.00	\$52.00
0100-6388-0-3800-4000-350200-877-00	\$111.00	(\$61.00)	\$50.00
0100-7824-0-3800-4000-350200-881-00	\$0.00	\$50.00	\$50.00
0100-6010-3-8600-2490-350200-286-29	\$0.00	\$47.08	\$47.08
0100-0000-0-8600-7600-350200-080-00	\$59.00	(\$12.00)	\$47.00
0100-6520-0-5760-1110-350200-901-00	\$36.00	\$8.00	\$44.00
0100-6010-3-8600-2490-350200-286-22	\$0.00	\$40.27	\$40.27

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-3219-0-5730-3145-350200-347-00	\$0.00	\$39.00	\$39.00
0100-0000-0-0000-7500-350200-002-00	\$37.00	\$1.00	\$38.00
0100-6500-0-5760-3142-350200-332-00	\$10.00	\$28.00	\$38.00
0100-6500-0-5760-3113-350200-381-01	\$0.00	\$37.50	\$37.50
0100-5632-0-8600-2140-350200-281-00	\$36.00	\$1.00	\$37.00
0100-9019-0-8600-2100-350200-217-02	\$28.00	\$1.00	\$29.00
0100-3219-0-5760-3142-350200-347-00	\$0.00	\$25.00	\$25.00
0100-1100-0-5760-3145-350200-347-00	\$0.00	\$20.00	\$20.00
0100-6266-0-5730-3145-350200-347-00	\$0.00	\$16.00	\$16.00
0100-6010-3-8600-2490-350200-286-27	\$0.00	\$15.53	\$15.53
0100-3310-0-5760-1130-350200-319-00	\$10.00	\$5.00	\$15.00
0100-6388-0-3800-4000-350200-880-00	\$0.00	\$13.00	\$13.00
0100-6500-0-5730-3145-350200-381-00	\$64.00	(\$52.10)	\$11.90
0100-1100-0-5760-3113-350200-347-00	\$0.00	\$10.00	\$10.00
0100-9019-0-8600-2490-350200-211-00	\$10.00	(\$1.00)	\$9.00
0100-6500-0-5760-1193-350200-319-00	\$6.00	\$2.29	\$8.29
0100-3219-0-5760-3110-350200-347-00	\$0.00	\$7.00	\$7.00
0100-3310-0-5001-2495-350200-319-00	\$8.00	(\$2.00)	\$6.00
0100-0000-0-8600-3113-350200-302-00	\$158.00	(\$152.59)	\$5.41
0100-6500-0-5760-3143-350200-319-00	\$7.00	(\$2.00)	\$5.00
0100-1100-0-5760-3151-350200-347-00	\$0.00	\$5.00	\$5.00
0100-6500-0-5760-3144-350200-319-00	\$0.00	\$3.04	\$3.04
0100-6266-0-5730-1110-350200-347-00	\$0.00	\$3.00	\$3.00
0100-6510-0-5710-3151-350200-318-00	\$366.00	(\$365.14)	\$0.86
0100-0000-0-5760-3113-350200-302-00	\$0.00	\$0.37	\$0.37
0100-1100-0-5730-3145-350200-347-00	\$0.00	\$0.16	\$0.16
0100-6500-0-5760-3113-350200-351-00	\$684.00	(\$684.00)	\$0.00
0100-6500-0-5760-3110-350200-351-00	\$376.00	(\$376.00)	\$0.00
0100-0000-0-8600-3110-350200-302-00	\$332.00	(\$332.00)	\$0.00
0100-0000-0-0000-7380-350200-013-00	\$233.00	(\$233.00)	\$0.00
0100-6500-0-5760-3151-350200-331-00	\$158.00	(\$158.00)	\$0.00
0100-9010-0-5760-3113-350200-302-00	\$12.00	(\$12.00)	\$0.00
0100-6500-0-5760-1110-350100-331-00	\$8,457.00	\$162.00	\$8,619.00
0100-6500-0-5760-3151-350100-318-00	\$5,125.00	\$20.00	\$5,145.00
0100-6266-0-5760-1110-520000-347-00	\$150,108.60	(\$127,858.60)	\$22,250.00
0100-7366-0-8500-5000-520000-280-34	\$14,241.19	\$4,177.00	\$18,418.19
0100-6266-0-5760-2100-520000-347-00	\$0.00	\$12,672.68	\$12,672.68
0100-6500-0-5760-3900-520000-318-01	\$16,000.00	(\$3,354.00)	\$12,646.00
0100-0000-0-0000-7400-520000-100-00	\$5,000.00	\$3,500.00	\$8,500.00
0100-7368-0-8500-5000-520000-280-00	\$8,300.00	(\$500.00)	\$7,800.00
0100-1100-0-5760-1110-520000-347-00	\$10,000.00	(\$3,000.00)	\$7,000.00
0100-6266-0-3600-1000-520000-504-00	\$0.00	\$6,769.10	\$6,769.10
0100-5630-0-8600-2140-520000-281-00	\$8,000.00	(\$1,500.00)	\$6,500.00
0100-6388-0-3800-4000-520000-864-00	\$0.00	\$6,000.00	\$6,000.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6388-0-3800-4000-520000-866-00	\$0.00	\$6,000.00	\$6,000.00
0100-0000-0-8600-2110-520000-003-00	\$0.00	\$5,500.00	\$5,500.00
0100-6331-0-8600-2100-520000-200-00	\$0.00	\$5,000.00	\$5,000.00
0100-7810-0-8600-2490-520000-298-00	\$0.00	\$4,705.04	\$4,705.04
0100-6500-0-5760-2700-520000-331-00	\$2,680.00	\$1,900.00	\$4,580.00
0100-6500-0-5760-2100-520000-331-00	\$2,680.00	\$1,625.00	\$4,305.00
0100-7824-0-3800-4000-520000-881-00	\$0.00	\$3,520.00	\$3,520.00
0100-0000-0-0000-7300-520000-001-00	\$585.00	\$2,915.00	\$3,500.00
0100-3515-0-3600-1000-520000-504-01	\$0.00	\$3,500.00	\$3,500.00
0100-3183-1-7110-2130-520000-271-00	\$0.00	\$3,493.05	\$3,493.05
0100-6500-0-5760-1110-520000-331-01	\$4,000.00	(\$1,200.00)	\$2,800.00
0100-6520-0-5760-1110-520000-900-00	\$0.00	\$2,600.00	\$2,600.00
0100-9019-0-8600-2100-520000-217-44	\$0.00	\$2,500.00	\$2,500.00
0100-9050-0-8600-2490-520000-244-41	\$0.00	\$2,500.00	\$2,500.00
0100-7810-0-8600-2120-520000-298-00	\$0.00	\$2,397.47	\$2,397.47
0100-3395-0-5730-1110-520000-318-00	\$0.00	\$2,370.00	\$2,370.00
0100-3183-0-7110-2130-520000-271-00	\$2,492.00	(\$350.00)	\$2,142.00
0100-7810-0-8600-2100-520000-298-00	\$0.00	\$2,015.00	\$2,015.00
0100-9050-0-8500-5000-520000-292-00	\$3,000.00	(\$1,000.00)	\$2,000.00
0100-0000-0-0000-7600-520000-019-00	\$0.00	\$1,950.00	\$1,950.00
0100-6388-0-3800-4000-520000-877-00	\$1,000.00	\$500.00	\$1,500.00
0100-9019-1-8600-3110-520000-061-00	\$0.00	\$1,361.00	\$1,361.00
0100-0000-0-5001-2700-520000-302-00	\$1,000.00	\$200.00	\$1,200.00
0100-0000-0-5001-2100-520000-302-00	\$1,000.00	\$200.00	\$1,200.00
0100-6500-0-5060-2200-520000-321-00	\$0.00	\$1,010.00	\$1,010.00
0100-9050-0-8600-2490-520000-244-45	\$2,500.00	(\$1,500.00)	\$1,000.00
0100-6387-0-6000-1000-520000-864-00	\$0.00	\$1,000.00	\$1,000.00
0100-6546-0-5760-3110-520000-351-00	\$0.00	\$1,000.00	\$1,000.00
0100-6546-0-5760-3120-520000-351-00	\$0.00	\$1,000.00	\$1,000.00
0100-6685-0-8600-2700-520000-228-00	\$1,000.00	(\$24.00)	\$976.00
0100-7810-0-8600-3110-520000-298-00	\$0.00	\$882.49	\$882.49
0100-9019-0-8600-2100-520000-217-56	\$0.00	\$625.00	\$625.00
0100-9050-0-8600-2490-520000-244-56	\$0.00	\$625.00	\$625.00
0100-6546-0-5760-3113-520000-351-00	\$0.00	\$454.00	\$454.00
0100-9050-0-8600-2490-520000-286-87	\$0.00	\$325.00	\$325.00
0100-9050-0-8600-2490-520000-286-61	\$0.00	\$325.00	\$325.00
0100-9050-0-8600-2490-520000-286-27	\$0.00	\$325.00	\$325.00
0100-9050-0-8600-2490-520000-286-22	\$0.00	\$325.00	\$325.00
0100-9050-0-8600-2490-520000-286-20	\$0.00	\$325.00	\$325.00
0100-9050-0-8600-2490-520000-286-28	\$0.00	\$325.00	\$325.00
0100-9050-0-8600-2490-520000-286-64	\$0.00	\$325.00	\$325.00
0100-9050-0-8600-2490-520000-286-70	\$0.00	\$325.00	\$325.00
0100-6266-0-8600-2120-520000-006-00	\$0.00	\$250.00	\$250.00
0100-6680-0-8600-2700-520000-228-00	\$1,000.00	(\$769.00)	\$231.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-3010-0-5760-1110-520000-347-00	\$0.00	\$113.88	\$113.88
0100-6057-0-8600-2100-520000-200-00	\$0.00	\$80.00	\$80.00
0100-6500-0-5760-3113-520000-302-00	\$0.00	\$70.00	\$70.00
0100-6500-0-5760-1110-520000-331-00	\$0.00	\$42.12	\$42.12
0100-6537-0-5760-1110-520000-347-00	\$5,000.00	(\$5,000.00)	\$0.00
0100-5632-0-8600-2140-520000-281-00	\$2,630.62	(\$2,630.62)	\$0.00
0100-9050-0-8600-2490-520000-244-44	\$2,500.00	(\$2,500.00)	\$0.00
0100-9019-0-8600-2490-520000-204-00	\$1,500.00	(\$1,500.00)	\$0.00
0100-9050-0-8600-2490-520000-244-47	\$1,250.00	(\$1,250.00)	\$0.00
0100-6500-0-5760-3120-520000-351-00	\$1,000.00	(\$1,000.00)	\$0.00
0100-6500-0-5760-3110-520000-351-00	\$1,000.00	(\$1,000.00)	\$0.00
0100-3410-0-4900-3110-520000-910-09	\$775.00	(\$775.00)	\$0.00
0100-6500-0-5760-3113-520000-351-00	\$454.00	(\$454.00)	\$0.00
0100-0000-0-8600-3113-520000-302-00	\$70.00	(\$70.00)	\$0.00
0100-6266-0-8600-2100-520000-006-00	\$0.00	(\$250.00)	(\$250.00)
0100-9003-0-5760-1180-510000-373-00	\$306,920.00	\$122,165.00	\$429,085.00
0100-6388-0-3800-4000-510000-876-00	\$197,842.08	\$228,806.17	\$426,648.25
0100-3310-0-5760-3151-510000-318-00	\$0.00	\$378,920.00	\$378,920.00
0100-6388-0-3800-4000-510000-870-00	\$151,072.53	\$151,120.00	\$302,192.53
0100-6388-0-3800-4000-510000-873-00	\$138,777.73	\$52,295.89	\$191,073.62
0100-6388-0-3800-4000-510000-869-00	\$54,788.00	\$72,047.29	\$126,835.29
0100-6388-0-3800-4000-510000-872-00	\$24,757.65	\$75,677.86	\$100,435.51
0100-6388-0-3800-4000-510000-878-00	\$44,747.27	\$43,967.99	\$88,715.26
0100-6388-0-3800-4000-510000-871-00	\$63,428.18	\$17,093.68	\$80,521.86
0100-6500-0-5760-2700-510000-331-00	\$67,000.00	\$1,000.00	\$68,000.00
0100-9019-0-8600-2100-510000-217-02	\$22,250.00	\$42,000.00	\$64,250.00
0100-6537-0-5760-3113-510000-347-02	\$0.00	\$28,800.00	\$28,800.00
0100-0020-0-0000-7700-440000-005-00	\$20,000.00	\$9,000.00	\$29,000.00
0100-6500-0-5760-2200-440000-320-00	\$0.00	\$21,000.00	\$21,000.00
0100-0000-0-8600-2120-440000-004-00	\$0.00	\$21,000.00	\$21,000.00
0100-6500-0-5760-1110-440000-331-00	\$13,137.00	\$4,263.00	\$17,400.00
0100-3326-1-5760-1110-440000-313-00	\$0.00	\$13,035.43	\$13,035.43
0100-3515-0-3600-1000-440000-504-01	\$0.00	\$9,800.00	\$9,800.00
0100-6388-0-3800-4000-440000-877-00	\$2,500.00	\$4,314.15	\$6,814.15
0100-6500-0-5760-1110-440000-320-00	\$0.00	\$5,000.00	\$5,000.00
0100-6128-0-0000-8500-440000-331-00	\$0.00	\$4,957.62	\$4,957.62
0100-6128-0-1110-1000-440000-331-00	\$0.00	\$4,915.70	\$4,915.70
0100-9050-0-8600-2490-440000-286-87	\$0.00	\$4,800.00	\$4,800.00
0100-9050-0-8600-2490-440000-286-28	\$0.00	\$4,800.00	\$4,800.00
0100-6010-0-8600-2490-440000-286-70	\$0.00	\$4,578.82	\$4,578.82
0100-6500-0-5730-2700-440000-331-00	\$0.00	\$4,500.00	\$4,500.00
0100-0000-0-8600-7390-440000-011-00	\$0.00	\$3,940.80	\$3,940.80
0100-9050-0-8600-2490-440000-286-27	\$0.00	\$2,759.00	\$2,759.00
0100-9007-0-7110-7700-440000-409-00	\$0.00	\$2,500.00	\$2,500.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-9050-0-8600-2490-440000-286-70	\$0.00	\$1,451.00	\$1,451.00
0100-9050-0-8600-2490-440000-286-64	\$0.00	\$1,091.00	\$1,091.00
0100-0330-0-3600-1000-440000-504-00	\$0.00	\$825.00	\$825.00
0100-7824-0-3800-4000-440000-881-00	\$0.00	\$644.00	\$644.00
0100-9019-0-8600-2490-440000-290-00	\$0.00	\$643.50	\$643.50
0100-5633-0-8600-2140-440000-281-00	\$0.00	\$643.50	\$643.50
0100-6500-0-5760-3113-440000-302-00	\$0.00	\$643.50	\$643.50
0100-6010-0-8600-2490-440000-286-20	\$0.00	\$610.31	\$610.31
0100-6010-0-8600-2490-440000-286-64	\$0.00	\$578.86	\$578.86
0100-9050-0-8600-2490-440000-286-61	\$0.00	\$551.10	\$551.10
0100-9050-0-8600-2490-440000-286-22	\$0.00	\$551.00	\$551.00
0100-9050-0-8600-2490-440000-286-20	\$0.00	\$551.00	\$551.00
0100-9050-0-8600-2490-440000-244-00	\$0.00	\$321.75	\$321.75
0100-9019-0-8600-2100-440000-217-05	\$0.00	\$321.75	\$321.75
0100-7422-0-3600-1000-440000-504-00	\$1,200.00	(\$1,200.00)	\$0.00
0100-9019-0-8600-2100-430008-217-00	\$2,000.00	\$1,601.39	\$3,601.39
0100-7366-0-8500-5000-430008-280-33	\$1,795.00	\$1,300.00	\$3,095.00
0100-9050-0-8600-2140-430008-281-00	\$0.00	\$2,437.23	\$2,437.23
0100-6331-0-8600-2100-430008-200-00	\$0.00	\$1,000.00	\$1,000.00
0100-3310-0-5760-1110-350100-331-00	\$3,669.00	(\$191.00)	\$3,478.00
0100-9050-0-8600-2490-350100-244-00	\$3,158.00	(\$858.00)	\$2,300.00
0100-6500-0-5730-1110-350100-331-00	\$1,684.00	\$383.00	\$2,067.00
0100-6500-0-5730-3151-350100-318-00	\$0.00	\$1,909.00	\$1,909.00
0100-6500-0-5760-2700-350100-331-00	\$1,730.00	\$33.00	\$1,763.00
0100-9019-0-8600-2100-350100-217-00	\$1,181.00	\$541.00	\$1,722.00
0100-6500-0-5760-3120-350100-318-00	\$1,509.00	\$97.00	\$1,606.00
0100-0000-0-8600-2120-350100-004-00	\$1,755.00	(\$183.00)	\$1,572.00
0100-6500-0-5760-2100-350100-318-00	\$1,646.00	(\$254.00)	\$1,392.00
0100-3305-0-5760-1110-350100-347-00	\$1,750.00	(\$378.00)	\$1,372.00
0100-9090-0-5710-1110-350100-318-00	\$1,426.00	(\$133.00)	\$1,293.00
0100-0330-0-3600-1000-350100-504-00	\$859.00	\$98.00	\$957.00
0100-6500-0-5001-2200-350100-318-00	\$916.00	\$1.00	\$917.00
0100-6500-0-5060-2200-350100-321-00	\$876.00	\$16.00	\$892.00
0100-6500-0-5760-1193-350100-318-00	\$956.00	(\$173.00)	\$783.00
0100-3310-0-5760-3151-350100-318-00	\$1,684.00	(\$917.00)	\$767.00
0100-0000-0-0000-7400-350100-100-00	\$715.00	\$4.00	\$719.00
0100-9019-0-8600-2100-350100-217-05	\$724.00	(\$27.00)	\$697.00
0100-6510-0-5710-1110-350100-318-00	\$467.00	\$225.00	\$692.00
0100-0000-0-8600-2110-350100-200-00	\$761.00	(\$85.00)	\$676.00
0100-6500-0-5760-1130-350100-318-00	\$615.00	\$50.00	\$665.00
0100-6500-0-5760-2100-350100-331-00	\$702.00	(\$47.00)	\$655.00
0100-3305-0-5760-3151-350100-347-00	\$522.00	\$85.00	\$607.00
0100-3310-0-5730-3120-350100-331-00	\$589.00	\$5.00	\$594.00
0100-6546-0-5760-3120-350100-351-00	\$0.00	\$549.00	\$549.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6500-0-5760-3120-350100-302-00	\$0.00	\$539.00	\$539.00
0100-3213-0-5760-1110-350100-347-00	\$408.00	\$123.00	\$531.00
0100-6500-0-5760-3141-350100-331-00	\$513.00	\$4.00	\$517.00
0100-3310-0-5760-1110-350100-332-00	\$292.00	\$225.00	\$517.00
0100-6500-0-5760-1195-350100-320-00	\$510.00	\$5.00	\$515.00
0100-9019-1-8600-3110-350100-061-00	\$524.00	(\$15.00)	\$509.00
0100-7824-0-3800-4000-350100-881-00	\$0.00	\$490.00	\$490.00
0100-6537-0-5760-3120-350100-347-00	\$0.00	\$480.00	\$480.00
0100-6500-0-5730-3141-350100-318-00	\$461.00	\$5.00	\$466.00
0100-3310-0-5760-1130-350100-318-00	\$454.00	\$4.00	\$458.00
0100-0000-0-8600-3120-350100-302-00	\$532.00	(\$97.00)	\$435.00
0100-3315-0-5730-1110-350100-331-00	\$428.00	\$3.00	\$431.00
0100-6500-0-5001-2700-350100-331-00	\$421.00	\$2.00	\$423.00
0100-7430-0-3600-1000-350100-504-00	\$411.00	\$11.00	\$422.00
0100-3025-0-3600-3110-350100-504-00	\$424.00	(\$5.00)	\$419.00
0100-3310-0-5730-1110-350100-331-00	\$445.00	(\$30.00)	\$415.00
0100-0000-0-8600-3141-350100-302-00	\$410.00	\$4.00	\$414.00
0100-6500-0-5760-1120-350100-504-00	\$257.00	\$129.00	\$386.00
0100-3310-0-5730-3151-350100-318-00	\$0.00	\$382.00	\$382.00
0100-9019-0-8600-2130-350100-290-00	\$375.00	\$5.00	\$380.00
0100-0000-0-5001-2700-350100-302-00	\$373.00	\$2.00	\$375.00
0100-0000-0-5001-2100-350100-302-00	\$373.00	\$2.00	\$375.00
0100-0000-0-8600-2110-350100-003-00	\$365.00	(\$7.00)	\$358.00
0100-3010-0-5760-1110-350100-347-00	\$469.00	(\$115.00)	\$354.00
0100-6510-0-5710-3151-350100-318-00	\$0.00	\$349.00	\$349.00
0100-9090-0-5710-3151-350100-318-00	\$0.00	\$335.00	\$335.00
0100-6500-0-5730-2100-350100-318-00	\$0.00	\$310.00	\$310.00
0100-6510-0-5710-3120-350100-318-00	\$304.00	\$3.00	\$307.00
0100-6331-0-3100-2100-350100-200-00	\$0.00	\$276.00	\$276.00
0100-0332-0-3600-1000-350100-504-00	\$220.00	\$28.00	\$248.00
0100-0000-0-8600-7600-350100-080-00	\$298.00	(\$52.00)	\$246.00
0100-6500-0-5760-1194-350100-318-00	\$233.00	(\$66.00)	\$167.00
0100-0332-0-3600-2700-350100-504-00	\$159.00	\$1.00	\$160.00
0100-0000-0-0000-8200-575000-009-00	(\$26,194.00)	(\$2,244.00)	(\$28,438.00)
0100-0332-0-3600-2700-320200-504-00	\$3,145.00	(\$289.00)	\$2,856.00
0100-0330-0-3600-2700-320200-504-00	\$3,145.00	(\$289.00)	\$2,856.00
0100-6520-0-5760-1110-320200-902-00	\$2,345.00	\$185.00	\$2,530.00
0100-6388-0-3800-4000-320200-877-00	\$5,639.00	(\$3,132.00)	\$2,507.00
0100-0000-0-8600-7600-320200-080-00	\$2,984.00	(\$672.00)	\$2,312.00
0100-6520-0-5760-1110-320200-901-00	\$1,845.00	\$321.00	\$2,166.00
0100-6010-3-8600-2490-320200-286-29	\$0.00	\$2,133.88	\$2,133.88
0100-3219-0-5730-3145-320200-347-00	\$0.00	\$1,966.00	\$1,966.00
0100-6500-0-5760-3113-320200-381-01	\$0.00	\$1,890.00	\$1,890.00
0100-5632-0-8600-2140-320200-281-00	\$1,830.00	\$1.00	\$1,831.00



ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-0000-0-0000-7110-320200-060-00	\$1,807.00	\$13.00	\$1,820.00
0100-6010-3-8600-2490-320200-286-22	\$0.00	\$1,546.74	\$1,546.74
0100-6500-0-5760-3142-320200-332-00	\$507.00	\$838.00	\$1,345.00
0100-3219-0-5760-3142-320200-347-00	\$0.00	\$1,269.00	\$1,269.00
0100-3310-0-5760-1130-320200-319-00	\$482.00	\$279.00	\$761.00
0100-6266-0-5730-3145-320200-347-00	\$0.00	\$732.00	\$732.00
0100-6388-0-3800-4000-320200-880-00	\$0.00	\$627.00	\$627.00
0100-6500-0-5730-3145-320200-381-00	\$3,249.00	(\$2,644.94)	\$604.06
0100-9050-0-8600-2490-320200-286-70	\$0.00	\$597.00	\$597.00
0100-9050-0-8600-2490-320200-286-64	\$0.00	\$597.00	\$597.00
0100-9050-0-8600-2490-320200-286-22	\$0.00	\$597.00	\$597.00
0100-1100-0-5760-3145-320200-347-00	\$0.00	\$500.00	\$500.00
0100-9019-0-8600-2490-320200-211-00	\$508.00	(\$46.00)	\$462.00
0100-6500-0-5760-1193-320200-319-00	\$304.00	\$117.00	\$421.00
0100-6010-3-8600-2490-320200-286-27	\$0.00	\$385.75	\$385.75
0100-1100-0-5760-3113-320200-347-00	\$0.00	\$350.00	\$350.00
0100-3219-0-5760-3110-320200-347-00	\$0.00	\$343.00	\$343.00
0100-3310-0-5001-2495-320200-319-00	\$406.00	(\$102.00)	\$304.00
0100-6500-0-5760-3143-320200-319-00	\$355.00	(\$101.00)	\$254.00
0100-6500-0-5760-3144-320200-319-00	\$0.00	\$155.00	\$155.00
0100-6266-0-5730-1110-320200-347-00	\$0.00	\$115.00	\$115.00
0100-6510-0-5710-3151-320200-318-00	\$18,583.00	(\$18,543.63)	\$39.37
0100-1100-0-5730-3145-320200-347-00	\$0.00	\$7.98	\$7.98
0100-6500-0-5760-3113-320200-351-00	\$34,540.00	(\$34,540.00)	\$0.00
0100-6500-0-5760-3110-320200-351-00	\$18,199.00	(\$18,199.00)	\$0.00
0100-0000-0-8600-3110-320200-302-00	\$16,854.00	(\$16,854.00)	\$0.00
0100-0000-0-0000-7380-320200-013-00	\$11,832.00	(\$11,832.00)	\$0.00
0100-6500-0-5760-3151-320200-331-00	\$8,036.00	(\$8,036.00)	\$0.00
0100-0000-0-8600-3113-320200-302-00	\$7,583.00	(\$7,583.00)	\$0.00
0100-9010-0-5760-3113-320200-302-00	\$541.00	(\$541.00)	\$0.00
0100-6500-0-5760-1110-320100-331-00	\$173,134.00	(\$11,900.00)	\$161,234.00
0100-6500-0-5760-3151-320100-318-00	\$16,800.00	\$38,045.00	\$54,845.00
0100-9090-0-5710-1110-320100-318-00	\$34,814.00	(\$27.00)	\$34,787.00
0100-6510-0-5710-1110-320100-318-00	\$23,704.00	\$10,926.00	\$34,630.00
0100-6500-0-5760-1130-320100-318-00	\$31,216.00	\$2,040.00	\$33,256.00
0100-6500-0-5730-1110-320100-331-00	\$29,056.00	\$2,561.00	\$31,617.00
0100-6500-0-5730-3151-320100-318-00	\$0.00	\$19,677.00	\$19,677.00
0100-3310-0-5730-3151-320100-318-00	\$0.00	\$19,193.00	\$19,193.00
0100-3010-0-5760-1110-320100-347-00	\$23,789.00	(\$6,030.00)	\$17,759.00
0100-6510-0-5710-3151-320100-318-00	\$0.00	\$17,709.00	\$17,709.00
0100-3310-0-5760-1110-320100-331-00	\$14,528.00	(\$11.00)	\$14,517.00
0100-3310-0-5760-1110-320100-332-00	\$0.00	\$3,800.00	\$3,800.00
0100-3385-0-5710-1130-320100-318-00	\$1,984.00	\$315.00	\$2,299.00
0100-6510-0-5710-1130-320100-318-00	\$623.00	\$98.00	\$721.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-3310-0-5760-3151-320100-318-00	\$7,200.00	(\$7,200.00)	\$0.00
0100-3310-0-5760-3151-310200-318-00	\$22,460.00	\$503.00	\$22,963.00
0100-6500-0-5760-3145-310200-381-00	\$20,948.00	\$1,639.00	\$22,587.00
0100-6500-0-5760-3145-310200-331-00	\$12,172.00	\$7,109.00	\$19,281.00
0100-0330-0-3600-2700-350100-504-00	\$159.00	\$1.00	\$160.00
0100-6266-0-5760-1110-571065-347-00	\$17,500.00	\$27,500.00	\$45,000.00
0100-9050-0-8600-2490-571065-244-02	\$25,643.86	(\$10,643.86)	\$15,000.00
0100-9019-1-8600-2100-571065-217-05	\$0.00	\$4,400.00	\$4,400.00
0100-9050-0-8600-2490-571065-286-87	\$0.00	\$3,000.00	\$3,000.00
0100-9050-0-8600-2490-571065-286-61	\$0.00	\$3,000.00	\$3,000.00
0100-9050-0-8600-2490-571065-286-28	\$0.00	\$3,000.00	\$3,000.00
0100-4035-0-3600-2140-571065-504-22	\$638.41	\$511.59	\$1,150.00
0100-9050-0-8600-2490-571065-286-70	\$0.00	\$1,000.00	\$1,000.00
0100-9050-0-8600-2490-571065-286-22	\$0.00	\$1,000.00	\$1,000.00
0100-9050-0-8600-2490-571065-286-64	\$0.00	\$1,000.00	\$1,000.00
0100-9050-0-8600-2490-571065-286-27	\$0.00	\$1,000.00	\$1,000.00
0100-9050-0-8600-2490-571065-286-20	\$0.00	\$1,000.00	\$1,000.00
0100-0332-0-3600-1000-571065-504-16	\$3,000.00	(\$3,000.00)	\$0.00
0100-9019-0-8600-2100-571065-217-05	(\$17,500.00)	(\$10,000.00)	(\$27,500.00)
0100-9050-0-8600-2490-571065-244-00	(\$71,282.27)	(\$22,767.73)	(\$94,050.00)
0100-0000-0-8600-7390-571050-011-00	\$200.00	(\$100.00)	\$100.00
0100-0000-0-0000-7300-571050-012-00	\$0.00	\$100.00	\$100.00
0100-0000-0-0000-7300-571030-012-00	\$4,250.00	\$250.00	\$4,500.00
0100-9050-0-8600-2490-571030-244-00	\$3,950.00	(\$700.00)	\$3,250.00
0100-6500-0-5760-3151-571030-318-00	\$3,735.00	(\$747.00)	\$2,988.00
0100-9050-0-8600-2490-571030-286-87	\$0.00	\$2,150.00	\$2,150.00
0100-9019-0-8600-2100-571030-217-00	\$1,625.00	\$450.00	\$2,075.00
0100-3310-0-5760-3151-571030-318-00	\$2,580.00	(\$516.00)	\$2,064.00
0100-9050-0-8600-2490-571030-286-28	\$0.00	\$1,650.00	\$1,650.00
0100-0000-0-8600-2120-571030-004-00	\$1,675.00	(\$150.00)	\$1,525.00
0100-7366-0-8500-5000-571030-280-31	\$1,350.00	(\$175.00)	\$1,175.00
0100-9050-0-8600-2490-571030-286-61	\$0.00	\$1,125.00	\$1,125.00
0100-9050-0-8600-2490-571030-286-27	\$0.00	\$1,075.00	\$1,075.00
0100-3310-0-5730-1110-571030-331-00	\$651.00	\$391.00	\$1,042.00
0100-0000-0-0000-7300-571030-001-00	\$750.00	\$250.00	\$1,000.00
0100-0000-0-8600-2110-571030-200-00	\$1,275.00	(\$325.00)	\$950.00
0100-6546-0-5760-3120-571030-351-00	\$0.00	\$770.00	\$770.00
0100-5633-0-8600-2140-571030-281-00	\$0.00	\$750.00	\$750.00
0100-6500-0-5730-3151-571030-318-00	\$0.00	\$747.00	\$747.00
0100-9019-0-8600-2100-571030-217-05	\$425.00	\$200.00	\$625.00
0100-3310-0-5730-3120-571030-331-00	\$171.00	\$414.00	\$585.00
0100-9050-0-8600-2490-571030-286-70	\$0.00	\$575.00	\$575.00
0100-9050-0-8600-2490-571030-286-64	\$0.00	\$575.00	\$575.00
0100-9050-0-8600-2490-571030-286-22	\$0.00	\$575.00	\$575.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-9050-0-8600-2490-571030-286-20	\$0.00	\$575.00	\$575.00
0100-7824-0-3800-4000-571030-881-00	\$0.00	\$550.00	\$550.00
0100-3410-0-4900-3110-571030-910-09	\$0.00	\$540.00	\$540.00
0100-3310-0-5730-3151-571030-318-00	\$0.00	\$516.00	\$516.00
0100-6546-0-5760-3110-571030-351-00	\$0.00	\$500.00	\$500.00
0100-6057-0-8600-2100-571030-200-00	\$0.00	\$500.00	\$500.00
0100-0000-0-8600-3120-571030-302-00	\$846.00	(\$351.00)	\$495.00
0100-3025-0-3600-3110-571030-504-12	\$450.00	(\$10.00)	\$440.00
0100-0000-0-8600-3110-571030-302-00	\$0.00	\$400.00	\$400.00
0100-6500-0-5760-3113-571030-302-00	\$0.00	\$366.00	\$366.00
0100-6520-0-5760-1110-571030-900-00	\$0.00	\$315.00	\$315.00
0100-6546-0-5760-3113-571030-351-00	\$0.00	\$310.00	\$310.00
0100-3310-0-5001-2495-571030-318-00	\$500.00	(\$200.00)	\$300.00
0100-9050-0-8500-5000-571030-292-00	\$350.00	(\$50.00)	\$300.00
0100-3010-0-5760-1110-571030-347-00	\$0.00	\$300.00	\$300.00
0100-6331-0-8600-2100-571030-200-00	\$0.00	\$250.00	\$250.00
0100-0000-0-5001-2700-571030-302-00	\$0.00	\$250.00	\$250.00
0100-0000-0-5001-2100-571030-302-00	\$0.00	\$250.00	\$250.00
0100-5630-0-8600-2140-571030-281-00	\$250.00	(\$50.00)	\$200.00
0100-6388-0-3800-4000-571030-877-00	\$0.00	\$200.00	\$200.00
0100-3410-0-4900-3110-571030-910-10	\$0.00	\$180.00	\$180.00
0100-6520-0-5760-1110-571030-902-00	\$0.00	\$75.00	\$75.00
0100-6520-0-5760-1110-571030-901-00	\$0.00	\$60.00	\$60.00
0100-6388-0-3800-4000-571030-880-00	\$0.00	\$25.00	\$25.00
0100-6500-0-5760-3151-310200-318-00	\$79,171.00	(\$68,528.00)	\$10,643.00
0100-3183-0-7110-2130-310100-271-00	\$4,653.00	\$38.00	\$4,691.00
0100-9050-0-8600-2490-310100-286-28	\$0.00	\$4,234.00	\$4,234.00
0100-9050-0-8600-2490-310100-286-87	\$0.00	\$4,233.00	\$4,233.00
0100-9050-0-8600-2490-310100-286-61	\$0.00	\$4,233.00	\$4,233.00
0100-6685-0-8600-2700-310100-228-00	\$4,137.00	\$38.00	\$4,175.00
0100-9019-0-8600-2490-310100-218-00	\$4,155.00	\$19.00	\$4,174.00
0100-6546-0-5760-3120-310100-504-00	\$4,081.00	\$35.00	\$4,116.00
0100-6680-0-8600-2700-310100-228-00	\$4,137.00	(\$92.00)	\$4,045.00
0100-7366-0-8500-5000-310100-280-00	\$3,940.00	\$29.00	\$3,969.00
0100-6500-0-5760-3141-310100-318-00	\$3,917.00	\$35.00	\$3,952.00
0100-6500-0-5760-3120-310100-331-00	\$7,346.00	(\$4,053.00)	\$3,293.00
0100-7810-0-8600-2490-310100-298-01	\$0.00	\$3,241.00	\$3,241.00
0100-0000-0-8600-7430-310100-101-00	\$3,214.00	\$19.00	\$3,233.00
0100-3183-0-7110-2130-310100-271-01	\$4,630.00	(\$1,676.00)	\$2,954.00
0100-7368-0-8500-5000-310100-280-00	\$2,627.00	\$19.00	\$2,646.00
0100-9019-0-8600-2490-310100-211-00	\$2,327.00	\$19.00	\$2,346.00
0100-9050-0-8600-2490-310100-286-70	\$0.00	\$2,147.00	\$2,147.00
0100-9050-0-8600-2490-310100-286-64	\$0.00	\$2,147.00	\$2,147.00
0100-9050-0-8600-2490-310100-286-27	\$0.00	\$2,147.00	\$2,147.00

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-9050-0-8600-2490-310100-286-22	\$0.00	\$2,147.00	\$2,147.00
0100-9050-0-8600-2490-310100-286-20	\$0.00	\$2,147.00	\$2,147.00
0100-3385-0-5710-3141-310100-318-00	\$1,958.00	\$18.00	\$1,976.00
0100-9090-0-5710-3120-310100-318-00	\$2,041.00	(\$137.00)	\$1,904.00
0100-0000-0-8600-7490-310100-102-00	\$1,607.00	\$9.00	\$1,616.00
0100-3385-0-5710-2200-310100-318-00	\$1,344.00	\$19.00	\$1,363.00
0100-3310-0-5760-3151-310100-319-00	\$1,203.00	\$134.00	\$1,337.00
0100-9019-0-8600-2100-310100-217-02	\$1,313.00	\$10.00	\$1,323.00
0100-9019-0-8600-2100-310100-217-01	\$1,313.00	\$10.00	\$1,323.00
0100-0330-0-3600-3110-310100-504-00	\$900.00	\$374.00	\$1,274.00
0100-9019-1-8600-2100-310100-217-05	\$0.00	\$1,178.00	\$1,178.00
0100-4204-0-8600-2150-310100-249-00	\$1,163.00	\$10.00	\$1,173.00
0100-6500-0-5760-1110-310100-331-01	\$0.00	\$955.00	\$955.00
0100-3010-0-3600-3110-310100-504-00	\$900.00	\$10.00	\$910.00
0100-3310-0-5760-1130-310100-319-00	\$1,528.00	(\$764.00)	\$764.00
0100-6500-0-5730-3120-310100-319-00	\$0.00	\$688.00	\$688.00
0100-6010-0-8600-2490-310100-286-29	\$621.00	\$5.00	\$626.00
0100-6010-0-8600-2490-310100-286-27	\$621.00	\$5.00	\$626.00
0100-6010-0-8600-2490-310100-286-20	\$621.00	\$5.00	\$626.00
0100-6266-0-5730-3120-310100-347-00	\$0.00	\$475.00	\$475.00
0100-6010-0-8600-2490-310100-286-64	\$414.00	\$4.00	\$418.00
0100-6010-0-8600-2490-310100-286-70	\$414.00	\$3.00	\$417.00
0100-6010-0-8600-2490-310100-286-22	\$414.00	\$2.00	\$416.00
0100-1100-0-5760-1110-310100-347-00	\$0.00	\$250.00	\$250.00
0100-6500-0-5760-3120-310100-351-00	\$31,806.00	(\$31,806.00)	\$0.00
0100-6500-0-5710-3120-310100-318-00	\$1,887.00	(\$1,887.00)	\$0.00
0100-9010-0-5760-3120-310100-302-00	\$1,428.00	(\$1,428.00)	\$0.00
0100-6520-0-5760-1110-290040-900-00	\$45,300.00	\$2,633.00	\$47,933.00
0100-6520-0-5760-1110-290040-902-00	\$2,700.00	(\$900.00)	\$1,800.00
0100-7366-0-8500-5000-290000-280-00	\$87,601.00	\$7,045.00	\$94,646.00
0100-3410-0-4900-3110-290000-910-09	\$82,327.00	(\$666.00)	\$81,661.00
0100-0000-0-8600-3130-290000-103-00	\$55,705.00	\$889.00	\$56,594.00
0100-6057-0-8600-2100-290000-200-00	\$0.00	\$56,180.00	\$56,180.00
0100-6500-0-5760-1190-290000-369-00	\$42,820.00	\$8,293.00	\$51,113.00
0100-5633-0-8600-2140-290000-281-00	\$0.00	\$48,893.00	\$48,893.00
0100-7368-0-8500-5000-430008-280-00	\$0.00	\$680.00	\$680.00
0100-6388-0-3800-4000-350100-877-00	\$206.00	(\$67.00)	\$139.00
0100-5633-0-8600-2140-350100-281-00	\$0.00	\$139.00	\$139.00
0100-3183-0-7110-2130-350100-271-00	\$122.00	\$1.00	\$123.00
0100-9050-0-8600-2490-350100-286-87	\$0.00	\$111.00	\$111.00
0100-9050-0-8600-2490-350100-286-61	\$0.00	\$111.00	\$111.00
0100-9050-0-8600-2490-350100-286-28	\$0.00	\$111.00	\$111.00
0100-6685-0-8600-2700-350100-228-00	\$108.00	\$1.00	\$109.00
0100-6546-0-5760-3120-350100-504-00	\$107.00	\$1.00	\$108.00

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6680-0-8600-2700-350100-228-00	\$108.00	(\$2.00)	\$106.00
0100-7366-0-8500-5000-350100-280-00	\$103.00	\$1.00	\$104.00
0100-6500-0-5760-3120-350100-331-00	\$192.00	(\$106.00)	\$86.00
0100-0000-0-8600-7430-350100-101-00	\$84.00	\$1.00	\$85.00
0100-7810-0-8600-2490-350100-298-01	\$0.00	\$85.00	\$85.00
0100-3183-0-7110-2130-350100-271-01	\$121.00	(\$44.00)	\$77.00
0100-9019-0-8600-2490-350100-211-00	\$61.00	\$1.00	\$62.00
0100-9050-0-8600-2490-350100-286-70	\$0.00	\$56.00	\$56.00
0100-9050-0-8600-2490-350100-286-64	\$0.00	\$56.00	\$56.00
0100-9050-0-8600-2490-350100-286-27	\$0.00	\$56.00	\$56.00
0100-9050-0-8600-2490-350100-286-22	\$0.00	\$56.00	\$56.00
0100-9050-0-8600-2490-350100-286-20	\$0.00	\$56.00	\$56.00
0100-3385-0-5710-3141-350100-318-00	\$51.00	\$1.00	\$52.00
0100-9090-0-5710-3120-350100-318-00	\$53.00	(\$3.00)	\$50.00
0100-3385-0-5710-1130-350100-318-00	\$39.00	\$7.00	\$46.00
0100-3385-0-5710-2200-350100-318-00	\$35.00	\$1.00	\$36.00
0100-9019-0-8600-2100-350100-217-01	\$34.00	\$1.00	\$35.00
0100-3310-0-5760-3151-350100-319-00	\$32.00	\$3.00	\$35.00
0100-0330-0-3600-3110-350100-504-00	\$24.00	\$9.00	\$33.00
0100-4204-0-8600-2150-350100-249-00	\$30.00	\$1.00	\$31.00
0100-9019-1-8600-2100-350100-217-05	\$0.00	\$31.00	\$31.00
0100-6500-0-5760-1110-350100-331-01	\$0.00	\$25.00	\$25.00
0100-3310-0-5760-1130-350100-319-00	\$40.00	(\$20.00)	\$20.00
0100-6500-0-5730-3120-350100-319-00	\$0.00	\$17.98	\$17.98
0100-6510-0-5710-1130-350100-318-00	\$12.00	\$2.00	\$14.00
0100-6266-0-5730-3120-350100-347-00	\$0.00	\$13.00	\$13.00
0100-1100-0-5760-1110-350100-347-00	\$0.00	\$10.00	\$10.00
0100-6500-0-5760-3120-350100-351-00	\$833.00	(\$833.00)	\$0.00
0100-6500-0-5710-3120-350100-318-00	\$49.00	(\$49.00)	\$0.00
0100-9010-0-5760-3120-350100-302-00	\$37.00	(\$37.00)	\$0.00
0100-6500-0-5760-3145-340200-331-00	\$567,476.00	(\$25,747.00)	\$541,729.00
0100-6500-0-5760-3145-340200-381-00	\$140,317.00	\$38,547.00	\$178,864.00
0100-6500-0-5760-3113-340200-381-00	\$75,173.00	\$25,157.00	\$100,330.00
0100-0000-0-0000-7300-340200-012-00	\$85,196.00	\$8,215.00	\$93,411.00
0100-0000-0-0000-7110-340200-060-00	\$71,537.00	\$36.00	\$71,573.00
0100-3310-0-5760-3151-340200-318-00	\$93,214.00	(\$24,152.00)	\$69,062.00
0100-6500-0-5730-3145-340200-331-00	\$46,341.00	\$13,401.00	\$59,742.00
0100-1400-0-0000-8200-340200-013-00	\$55,127.00	\$1,958.00	\$57,085.00
0100-0000-0-0000-8200-340200-013-00	\$55,126.00	\$1,959.00	\$57,085.00
0100-6500-0-5760-3142-340200-331-00	\$50,115.00	\$4,755.00	\$54,870.00
0100-9007-0-7110-7700-340200-406-00	\$50,115.00	\$1,780.00	\$51,895.00
0100-0000-0-8600-7390-340200-011-00	\$48,612.00	\$1,726.00	\$50,338.00
0100-0000-0-0000-7700-340200-401-00	\$42,598.00	\$1,513.00	\$44,111.00
0100-6500-0-5760-1130-340200-320-00	\$40,092.00	\$1,424.00	\$41,516.00

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6537-0-5760-3113-340200-347-00	\$5,012.00	\$33,820.00	\$38,832.00
0100-6500-0-5760-3143-340200-318-00	\$36,318.00	\$1,038.00	\$37,356.00
0100-3310-0-5760-2700-310200-331-00	\$5,023.00	\$911.00	\$5,934.00
0100-9050-0-8600-2490-310200-286-28	\$0.00	\$3,691.00	\$3,691.00
0100-6500-0-5730-3145-310200-331-00	\$0.00	\$2,956.00	\$2,956.00
0100-6500-0-5760-3145-310200-381-01	\$240.00	\$85.00	\$325.00
0100-1100-0-5760-3151-310200-347-00	\$0.00	\$125.00	\$125.00
0100-1100-0-5760-3145-310200-347-00	\$0.00	\$6.89	\$6.89
0100-0000-0-8600-7200-310200-002-00	\$6,967.00	(\$6,967.00)	\$0.00
0100-6500-0-5760-1110-310100-331-00	\$192,722.00	\$13,382.00	\$206,104.00
0100-6500-0-5760-3151-310100-318-00	\$183,115.00	(\$29,396.00)	\$153,719.00
0100-3310-0-5760-1110-310100-331-00	\$129,231.00	(\$7,499.00)	\$121,732.00
0100-9050-0-8600-2490-310100-244-00	\$120,654.00	(\$32,800.00)	\$87,854.00
0100-6500-0-5760-2700-310100-331-00	\$66,072.00	\$1,263.00	\$67,335.00
0100-9019-0-8600-2100-310100-217-00	\$45,119.00	\$20,652.00	\$65,771.00
0100-6500-0-5760-3120-310100-318-00	\$57,635.00	\$3,713.00	\$61,348.00
0100-0000-0-8600-2120-310100-004-00	\$67,059.00	(\$7,004.00)	\$60,055.00
0100-6500-0-5730-3151-310100-318-00	\$0.00	\$57,992.00	\$57,992.00
0100-6500-0-5730-1110-310100-331-00	\$42,450.00	\$12,319.00	\$54,769.00
0100-6500-0-5760-2100-310100-318-00	\$62,860.00	(\$9,683.00)	\$53,177.00
0100-3305-0-5760-1110-310100-347-00	\$66,834.00	(\$14,439.00)	\$52,395.00
0100-0330-0-3600-1000-310100-504-00	\$32,837.00	\$3,706.00	\$36,543.00
0100-6500-0-5001-2200-310100-318-00	\$35,000.00	\$33.00	\$35,033.00
0100-6500-0-5060-2200-310100-321-00	\$33,449.00	\$641.00	\$34,090.00
0100-6500-0-5760-1193-310100-318-00	\$35,865.00	(\$5,945.00)	\$29,920.00
0100-3310-0-5760-3151-310100-318-00	\$58,911.00	(\$29,625.00)	\$29,286.00
0100-0000-0-0000-7400-310100-100-00	\$27,316.00	\$162.00	\$27,478.00
0100-9019-0-8600-2100-310100-217-05	\$27,644.00	(\$1,035.00)	\$26,609.00
0100-0000-0-8600-2110-310100-200-00	\$29,080.00	(\$3,247.00)	\$25,833.00
0100-6500-0-5760-2100-310100-331-00	\$26,827.00	(\$1,801.00)	\$25,026.00
0100-3305-0-5760-3151-310100-347-00	\$19,922.00	\$3,254.00	\$23,176.00
0100-3310-0-5730-3120-310100-331-00	\$22,488.00	\$206.00	\$22,694.00
0100-9090-0-5710-1110-310100-318-00	\$27,453.00	(\$5,421.00)	\$22,032.00
0100-6546-0-5760-3120-310100-351-00	\$0.00	\$20,962.00	\$20,962.00
0100-6500-0-5760-3120-310100-302-00	\$0.00	\$20,580.00	\$20,580.00
0100-3213-0-5760-1110-310100-347-00	\$15,602.00	\$4,684.00	\$20,286.00
0100-6500-0-5760-3141-310100-331-00	\$19,585.00	\$175.00	\$19,760.00
0100-6500-0-5760-1195-310100-320-00	\$19,499.00	\$176.00	\$19,675.00
0100-9019-1-8600-3110-310100-061-00	\$20,032.00	(\$580.00)	\$19,452.00
0100-7824-0-3800-4000-310100-881-00	\$0.00	\$18,712.00	\$18,712.00
0100-6537-0-5760-3120-310100-347-00	\$0.00	\$18,317.00	\$18,317.00
0100-6500-0-5730-3141-310100-318-00	\$17,626.00	\$158.00	\$17,784.00
0100-3310-0-5760-1130-310100-318-00	\$17,325.00	\$178.00	\$17,503.00
0100-0000-0-8600-3120-310100-302-00	\$20,335.00	(\$3,737.00)	\$16,598.00

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-3315-0-5730-1110-310100-331-00	\$16,337.00	\$139.00	\$16,476.00
0100-6500-0-5001-2700-310100-331-00	\$16,068.00	\$95.00	\$16,163.00
0100-7430-0-3600-1000-310100-504-00	\$15,714.00	\$390.00	\$16,104.00
0100-3025-0-3600-3110-310100-504-00	\$16,209.00	(\$192.00)	\$16,017.00
0100-3310-0-5730-1110-310100-331-00	\$16,987.00	(\$1,140.00)	\$15,847.00
0100-0000-0-8600-3141-310100-302-00	\$15,668.00	\$140.00	\$15,808.00
0100-6500-0-5760-1120-310100-504-00	\$9,815.00	\$4,944.00	\$14,759.00
0100-9019-0-8600-2130-310100-290-00	\$14,316.00	\$200.00	\$14,516.00
0100-0000-0-5001-2700-310100-302-00	\$14,242.00	\$95.00	\$14,337.00
0100-0000-0-5001-2100-310100-302-00	\$14,242.00	\$95.00	\$14,337.00
0100-0000-0-8600-2110-310100-003-00	\$13,937.00	(\$278.00)	\$13,659.00
0100-9090-0-5710-3151-310100-318-00	\$0.00	\$12,812.00	\$12,812.00
0100-3310-0-5760-1110-310100-332-00	\$11,150.00	\$1,495.00	\$12,645.00
0100-6500-0-5730-2100-310100-318-00	\$0.00	\$11,827.00	\$11,827.00
0100-6510-0-5710-3120-310100-318-00	\$11,631.00	\$100.00	\$11,731.00
0100-6331-0-3100-2100-310100-200-00	\$0.00	\$10,533.00	\$10,533.00
0100-3310-0-5760-2700-340200-331-00	\$30,069.00	\$1,068.00	\$31,137.00
0100-0000-0-0000-7400-340200-100-00	\$35,081.00	(\$4,719.00)	\$30,362.00
0100-6500-0-5760-3151-340200-318-00	\$71,163.00	(\$41,583.00)	\$29,580.00
0100-9007-0-7110-7700-340200-405-00	\$28,089.00	\$997.00	\$29,086.00
0100-9007-0-8600-7700-340200-400-00	\$28,229.00	(\$206.00)	\$28,023.00
0100-6500-0-5760-3113-340200-302-00	\$0.00	\$23,912.00	\$23,912.00
0100-3213-0-5760-3145-340200-347-00	\$20,046.00	\$1,750.00	\$21,796.00
0100-7366-0-8500-5000-340200-280-00	\$25,559.00	(\$4,396.00)	\$21,163.00
0100-6500-0-5760-1193-340200-318-00	\$20,046.00	\$712.00	\$20,758.00
0100-0000-0-0000-7300-340200-001-00	\$15,035.00	\$3,958.00	\$18,993.00
0100-3410-0-4900-3110-340200-910-09	\$17,540.00	\$1,143.00	\$18,683.00
0100-7422-0-1110-3151-340200-347-00	\$11,627.00	\$6,055.00	\$17,682.00
0100-6500-0-5760-3113-340200-331-00	\$27,062.00	(\$10,456.00)	\$16,606.00
0100-6500-0-5760-3144-340200-318-00	\$15,010.00	\$0.14	\$15,010.14
0100-9090-0-5710-1110-340200-318-00	\$0.00	\$13,839.00	\$13,839.00
0100-0000-0-8600-7430-340200-101-00	\$13,030.00	\$463.00	\$13,493.00
0100-5633-0-8600-2140-340200-281-00	\$0.00	\$12,323.00	\$12,323.00
0100-6520-0-5760-1110-340200-900-00	\$11,025.00	(\$130.00)	\$10,895.00
0100-6500-0-5760-1190-340200-369-00	\$8,695.00	\$1,708.00	\$10,403.00
0100-3310-0-5730-1110-340200-331-00	\$20,046.00	(\$9,667.00)	\$10,379.00
0100-8150-0-0000-8110-340200-013-00	\$10,023.00	\$356.00	\$10,379.00
0100-3305-0-5760-3143-340200-347-00	\$10,023.00	\$356.00	\$10,379.00
0100-6500-0-5060-2200-340200-318-00	\$10,023.00	\$356.00	\$10,379.00
0100-3310-0-5760-1132-340200-318-00	\$10,023.00	\$356.00	\$10,379.00
0100-3310-0-5760-1130-340200-318-00	\$10,023.00	\$356.00	\$10,379.00
0100-3310-0-5001-2495-340200-318-00	\$9,188.00	\$1,191.00	\$10,379.00
0100-6057-0-8600-2100-340200-200-00	\$0.00	\$10,379.00	\$10,379.00
0100-5826-0-8600-7500-340200-000-00	\$0.00	\$10,379.00	\$10,379.00

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-6546-0-5760-3110-340200-351-00	\$0.00	\$10,379.00	\$10,379.00
0100-5826-0-5760-3113-340200-347-00	\$0.00	\$10,379.00	\$10,379.00
0100-0000-0-8600-3130-340200-103-00	\$9,021.00	\$320.00	\$9,341.00
0100-9019-0-8600-2100-340200-217-00	\$9,021.00	\$320.00	\$9,341.00
0100-0000-0-0000-7150-340200-061-00	\$9,021.00	\$320.00	\$9,341.00
0100-0000-0-8600-2110-340200-200-00	\$14,032.00	(\$5,210.00)	\$8,822.00
0100-6500-0-5760-3110-340200-302-00	\$0.00	\$8,303.00	\$8,303.00
0100-6500-0-5060-2200-340200-321-00	\$7,016.00	\$249.00	\$7,265.00
0100-3410-0-4900-3110-340200-910-10	\$5,813.00	\$416.00	\$6,229.00
0100-0000-0-8600-7490-340200-102-00	\$6,014.00	\$213.00	\$6,227.00
0100-9019-0-8600-2490-340200-290-00	\$10,023.00	(\$3,979.00)	\$6,044.00
0100-9050-0-8500-5000-340200-292-00	\$4,016.00	\$1,710.00	\$5,726.00
0100-0000-0-8600-2120-340200-004-00	\$7,016.00	(\$1,826.00)	\$5,190.00
0100-9050-0-8600-2490-340200-244-00	\$4,009.00	\$1,181.00	\$5,190.00
0100-9019-0-8600-2100-340200-217-05	\$1,002.00	\$4,188.00	\$5,190.00
0100-6500-0-5760-2700-340200-369-00	\$4,009.00	\$143.00	\$4,152.00
0100-6546-0-5760-3113-340200-351-00	\$0.00	\$4,152.00	\$4,152.00
0100-6500-0-5760-3113-340200-318-00	\$0.00	\$4,152.00	\$4,152.00
0100-5630-0-8600-2140-340200-281-00	\$5,012.00	(\$1,027.00)	\$3,985.00
0100-5826-0-5730-3142-340200-347-00	\$0.00	\$3,944.00	\$3,944.00
0100-0000-0-8600-7200-340200-002-00	\$3,007.00	\$107.00	\$3,114.00
0100-6520-0-5760-1110-340200-902-00	\$2,005.00	\$590.00	\$2,595.00
0100-0000-0-8600-2110-340200-003-00	\$4,009.00	(\$1,581.00)	\$2,428.00
0100-0000-0-8600-7600-340200-080-00	\$2,506.00	(\$329.00)	\$2,177.00
0100-7824-0-3800-4000-340200-881-00	\$0.00	\$2,076.00	\$2,076.00
0100-6537-0-5760-3110-340200-347-00	\$0.00	\$2,076.00	\$2,076.00
0100-6388-0-3800-4000-340200-877-00	\$4,511.00	(\$2,436.00)	\$2,075.00
0100-9007-0-8600-2420-340200-406-00	\$2,004.00	\$71.00	\$2,075.00
0100-6520-0-5760-1110-340200-901-00	\$1,554.00	\$521.00	\$2,075.00
0100-9007-0-8600-7700-340200-408-00	\$1,505.00	\$52.00	\$1,557.00
0100-0000-0-0000-7500-340200-002-00	\$1,504.00	\$53.00	\$1,557.00
0100-9019-0-8600-2100-340200-217-02	\$1,003.00	\$36.00	\$1,039.00
0100-5632-0-8600-2140-340200-281-00	\$1,003.00	\$35.00	\$1,038.00
0100-9019-0-8600-2490-340200-296-00	\$1,003.00	\$35.00	\$1,038.00
0100-9050-0-8600-2490-340200-286-87	\$0.00	\$1,038.00	\$1,038.00
0100-9050-0-8600-2490-340200-286-28	\$0.00	\$1,038.00	\$1,038.00
0100-9050-0-8600-2490-340200-286-64	\$0.00	\$875.00	\$875.00
0100-6010-0-8600-2490-340200-286-22	\$501.00	\$18.00	\$519.00
0100-6010-0-8600-2490-340200-286-20	\$501.00	\$18.00	\$519.00
0100-6388-0-3800-4000-340200-880-00	\$0.00	\$519.00	\$519.00
0100-9050-0-8600-2490-340200-286-70	\$0.00	\$519.00	\$519.00
0100-9050-0-8600-2490-340200-286-61	\$0.00	\$519.00	\$519.00
0100-9050-0-8600-2490-340200-286-27	\$0.00	\$519.00	\$519.00
0100-9050-0-8600-2490-340200-286-22	\$0.00	\$519.00	\$519.00



ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
0100-9050-0-8600-2490-340200-286-20	\$0.00	\$519.00	\$519.00
0100-6500-0-5730-3145-340200-381-00	\$5,012.00	(\$4,493.24)	\$518.76
0100-6510-0-5710-3151-340200-318-00	\$6,014.00	(\$5,512.85)	\$501.15
0100-9019-0-8600-2490-340200-211-00	\$501.00	(\$66.00)	\$435.00
0100-6010-0-8600-2490-340200-286-29	\$301.00	\$10.00	\$311.00
0100-6010-0-8600-2490-340200-286-64	\$201.00	\$6.00	\$207.00
0100-6500-0-5760-3113-340200-351-00	\$14,032.00	(\$14,032.00)	\$0.00
0100-6500-0-5760-3110-340200-351-00	\$10,023.00	(\$10,023.00)	\$0.00
0100-6500-0-5760-3151-340200-331-00	\$8,419.00	(\$8,419.00)	\$0.00
0100-0000-0-8600-3113-340200-302-00	\$8,419.00	(\$8,419.00)	\$0.00
0100-0000-0-8600-3110-340200-302-00	\$8,018.00	(\$8,018.00)	\$0.00
0100-0000-0-0000-7380-340200-013-00	\$5,012.00	(\$5,012.00)	\$0.00
0100-9010-0-5760-3113-340200-302-00	\$601.00	(\$601.00)	\$0.00
0100-6500-0-5760-1110-340100-331-00	\$310,354.00	\$3,809.00	\$314,163.00
0100-6500-0-5760-3151-340100-318-00	\$138,249.00	(\$2,471.00)	\$135,778.00
0100-3310-0-5760-1110-340100-331-00	\$112,856.00	(\$1,176.00)	\$111,680.00
0100-6500-0-5730-1110-340100-331-00	\$70,535.00	\$14,107.00	\$84,642.00
0100-9090-0-5710-1110-340100-318-00	\$56,428.00	(\$4,702.00)	\$51,726.00
0100-3305-0-5760-1110-340100-347-00	\$56,428.00	(\$4,702.00)	\$51,726.00
0100-9050-0-8600-2490-340100-244-00	\$65,150.00	(\$13,433.00)	\$51,717.00
0100-6500-0-5730-3151-340100-318-00	\$0.00	\$47,229.00	\$47,229.00
0100-6500-0-5760-3120-340100-318-00	\$40,910.00	\$1,411.00	\$42,321.00
0100-9019-0-8600-2100-340100-217-00	\$22,552.00	\$11,180.00	\$33,732.00
0100-6500-0-5760-2700-340100-331-00	\$30,069.00	\$1,068.00	\$31,137.00
0100-6500-0-5760-1193-340100-318-00	\$28,214.00	(\$1,176.00)	\$27,038.00
0100-6500-0-5760-2100-340100-318-00	\$30,069.00	(\$4,121.00)	\$25,948.00
0100-0000-0-8600-2120-340100-004-00	\$26,561.00	(\$1,401.00)	\$25,160.00
0100-0330-0-3600-1000-340100-504-00	\$19,044.00	\$4,505.00	\$23,549.00
0100-6510-0-5710-1110-340100-318-00	\$14,107.00	\$9,405.00	\$23,512.00
0100-3310-0-5760-3151-340100-318-00	\$45,142.00	(\$24,687.00)	\$20,455.00
0100-3310-0-5730-1110-340100-331-00	\$17,069.00	\$2,352.00	\$19,421.00
0100-6546-0-5760-3120-340100-351-00	\$0.00	\$14,107.00	\$14,107.00
0100-6500-0-5760-3120-340100-302-00	\$0.00	\$14,107.00	\$14,107.00
0100-6537-0-5760-3120-340100-347-00	\$0.00	\$14,107.00	\$14,107.00
0100-6500-0-5001-2200-340100-318-00	\$12,930.00	\$459.00	\$13,389.00
0100-6500-0-5060-2200-340100-321-00	\$11,627.00	\$413.00	\$12,040.00
0100-6500-0-5760-1194-340100-318-00	\$11,892.00	(\$136.00)	\$11,756.00
0100-0000-0-8600-3120-340100-302-00	\$13,966.00	(\$2,680.00)	\$11,286.00
0100-9019-0-8600-2130-340100-290-00	\$10,524.00	\$374.00	\$10,898.00
0100-6500-0-5760-1120-340100-504-00	\$7,054.00	\$3,526.00	\$10,580.00
<b>***Expense Total</b>	<b>\$35,703,658.23</b>	<b>\$8,449,260.89</b>	<b>\$44,152,919.12</b>
<b>Balance Sheet Accounts</b>			499
0100-0000-0-0000-0000-979100-000-00	\$6,860,061.11	\$2,691,855.04	\$9,551,916.15

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Balance Sheet Accounts</b>			
0100-0303-0-0000-0000-979100-000-00	\$1,199,421.22	\$37,353.83	\$1,236,775.05
0100-9007-0-0000-0000-979100-406-00	\$632,934.08	\$233,728.61	\$866,662.69
0100-6537-0-0000-0000-979100-347-00	\$425,537.30	\$411,901.82	\$837,439.12
0100-9090-0-0000-0000-979100-322-00	\$0.00	\$704,113.98	\$704,113.98
0100-9019-0-0000-0000-979100-217-00	\$264,640.75	\$281,388.98	\$546,029.73
0100-6266-0-0000-0000-979100-347-00	\$524,614.53	\$12,258.66	\$536,873.19
0100-6536-0-0000-0000-979100-347-00	\$152,944.00	\$172,817.04	\$325,761.04
0100-9007-0-0000-0000-979100-409-00	\$121,095.96	\$141,253.28	\$262,349.24
0100-0020-0-0000-0000-979100-005-00	\$209,950.62	\$16,839.84	\$226,790.46
0100-9050-0-0000-0000-979100-244-00	\$368,516.23	(\$156,895.63)	\$211,620.60
0100-9003-0-0000-0000-979100-373-00	\$175,547.73	\$11,207.29	\$186,755.02
0100-9007-0-0000-0000-979100-405-00	\$155,956.21	\$28,242.98	\$184,199.19
0100-9007-0-0000-0000-979100-400-00	\$163,560.71	\$15,052.82	\$178,613.53
0100-6057-0-0000-0000-979100-200-00	\$0.00	\$146,250.00	\$146,250.00
0100-9050-0-0000-0000-979100-292-00	\$157,602.52	(\$16,607.84)	\$140,994.68
0100-9019-0-0000-0000-979100-296-00	\$129,914.16	(\$1,075.58)	\$128,838.58
0100-1100-0-0000-0000-979100-347-00	\$68,438.43	\$50,187.27	\$118,625.70
0100-6546-0-0000-0000-979100-315-00	\$0.00	\$72,207.29	\$72,207.29
0100-9019-0-0000-0000-979100-271-00	\$57,273.94	(\$3.32)	\$57,270.62
0100-7413-0-0000-0000-979100-000-00	\$0.00	\$56,250.00	\$56,250.00
0100-7412-0-0000-0000-979100-000-00	\$0.00	\$56,250.00	\$56,250.00
0100-9001-0-0000-0000-979100-344-00	\$46,109.91	\$61.58	\$46,171.49
0100-1100-0-0000-0000-979100-504-00	\$30,782.97	\$4,046.45	\$34,829.42
0100-9019-0-0000-0000-979100-211-00	\$32,520.37	\$193.88	\$32,714.25
0100-9007-0-0000-0000-979100-408-00	\$23,276.47	\$6,152.57	\$29,429.04
0100-0097-0-0000-0000-979100-032-00	\$23,745.37	\$64.97	\$23,810.34
0100-9019-0-0000-0000-979100-299-00	\$21,270.38	(\$0.10)	\$21,270.28
0100-0332-0-0000-0000-979100-504-00	(\$1,199.67)	\$22,405.92	\$21,206.25
0100-0330-0-0000-0000-979100-504-00	(\$338,530.87)	\$355,891.37	\$17,360.50
0100-6300-0-0000-0000-979100-347-00	\$5,912.60	\$8,899.14	\$14,811.74
0100-6300-0-0000-0000-979100-504-00	\$9,506.10	\$2,490.94	\$11,997.04
0100-9019-0-0000-0000-979100-218-00	\$6,796.67	\$1,230.29	\$8,026.96
0100-6266-0-0000-0000-979100-006-00	\$0.00	\$6,672.86	\$6,672.86
0100-9050-0-0000-0000-979100-528-00	\$5,064.86	\$371.10	\$5,435.96
0100-9019-0-0000-0000-979100-204-00	\$5,279.40	\$0.33	\$5,279.73
0100-9013-0-0000-0000-979100-875-00	\$3,004.88	\$1,144.80	\$4,149.68
0100-7810-0-0000-0000-979100-504-00	\$0.00	\$3,682.00	\$3,682.00
0100-9019-0-0000-0000-979100-331-00	\$4,848.67	(\$1,276.97)	\$3,571.70
0100-7388-0-0000-0000-979100-013-00	\$3,420.83	(\$2.32)	\$3,418.51
0100-9001-0-0000-0000-979100-281-00	\$0.00	\$2,350.00	\$2,350.00
0100-9019-0-0000-0000-979100-286-00	\$1,068.95	\$250.00	\$1,318.95
0100-9001-0-0000-0000-979100-208-00	\$0.00	\$1,258.69	\$1,258.69
0100-6537-0-0000-0000-979100-504-00	\$0.00	\$1,219.00	\$1,219.00
0100-9013-0-0000-0000-979100-822-00	\$0.00	\$640.63	\$640.63

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Balance Sheet Accounts</b>			
0100-9010-0-0000-0000-979100-504-00	\$0.00	\$337.07	\$337.07
0100-9050-0-0000-0000-979100-281-00	\$200.00	\$8.75	\$208.75
0100-9021-0-0000-0000-979100-376-00	\$0.00	\$198.11	\$198.11
0100-9001-0-0000-0000-979100-067-00	\$0.00	\$13.58	\$13.58
0100-0000-0-0000-0000-979100-004-00	\$2,423,567.25	(\$2,423,567.25)	\$0.00
0100-9090-0-0000-0000-979100-318-00	\$696,801.79	(\$696,801.79)	\$0.00
0100-0000-0-0000-0000-979100-003-00	\$553,330.69	(\$553,330.69)	\$0.00
0100-9019-1-8600-3110-979100-061-00	\$144,026.34	(\$144,026.34)	\$0.00
0100-9050-0-0000-0000-979100-244-02	\$89,415.48	(\$89,415.48)	\$0.00
0100-9019-0-0000-0000-979100-217-02	\$50,937.80	(\$50,937.80)	\$0.00
0100-9019-0-0000-0000-979100-217-01	\$28,501.43	(\$28,501.43)	\$0.00
0100-9019-0-0000-0000-979100-217-04	\$15,738.98	(\$15,738.98)	\$0.00
0100-9050-0-8600-2140-979100-281-01	\$8.88	(\$8.88)	\$0.00
0100-9050-0-0000-0000-979100-201-00	(\$140,656.23)	\$140,656.23	\$0.00
0100-6360-0-0000-0000-979100-901-00	\$0.00	(\$75.54)	(\$75.54)
0100-6360-0-0000-0000-979100-369-00	\$0.00	(\$1,024.17)	(\$1,024.17)
0100-6360-0-0000-0000-979100-904-00	\$0.00	(\$2,412.16)	(\$2,412.16)
0100-6360-0-0000-0000-979100-900-00	\$0.00	(\$2,726.31)	(\$2,726.31)
0100-9002-0-0000-0000-979100-013-00	\$0.00	(\$3,250.00)	(\$3,250.00)
0100-6546-0-0000-0000-979100-351-00	\$30,366.12	(\$56,124.95)	(\$25,758.83)
0100-6500-0-0000-0000-979100-000-00	\$60,587.60	(\$144,742.48)	(\$84,154.88)
0100-0000-0-0000-0000-978000-004-00	\$2,547,900.01	\$4,811.73	\$2,552,711.74
0100-0000-0-0000-0000-978000-013-00	\$1,500,000.00	\$1,000,000.00	\$2,500,000.00
0100-0303-0-0000-0000-978000-000-00	\$1,314,421.22	(\$166,546.17)	\$1,147,875.05
0100-0000-0-0000-0000-978000-003-00	\$686,957.69	\$10,986.22	\$697,943.91
0100-0020-0-0000-0000-978000-005-00	\$207,900.62	(\$106,621.16)	\$101,279.46
0100-1100-0-0000-0000-978000-504-00	\$35,672.97	(\$5,044.81)	\$30,628.16
0100-0097-0-0000-0000-978000-032-00	\$28,056.37	\$64.97	\$28,121.34
0100-1100-0-0000-0000-978000-347-00	\$55,508.43	(\$36,709.36)	\$18,799.07
0100-0332-0-0000-0000-978000-504-00	\$0.00	\$12,654.17	\$12,654.17
0100-0000-0-0000-0000-978000-010-00	\$2,645,439.00	(\$2,645,439.00)	\$0.00
0100-9090-0-0000-0000-974000-318-00	\$931,630.79	(\$131,274.81)	\$800,355.98
0100-6266-0-0000-0000-974000-347-00	\$343,563.72	\$161,743.07	\$505,306.79
0100-7435-0-0000-0000-974000-347-00	\$0.00	\$411,335.00	\$411,335.00
0100-9007-0-0000-0000-974000-409-00	\$262,412.96	\$130,511.28	\$392,924.24
0100-6546-0-0000-0000-974000-331-00	\$0.00	\$323,221.01	\$323,221.01
0100-9007-0-0000-0000-974000-406-00	\$245,444.58	\$54,985.61	\$300,430.19
0100-9050-0-0000-0000-974000-292-00	\$197,085.52	(\$34,026.92)	\$163,058.60
0100-9050-0-0000-0000-974000-244-00	\$34,809.50	\$112,234.35	\$147,043.85
0100-9019-0-0000-0000-974000-217-00	\$197,755.75	(\$54,652.00)	\$143,103.75
0100-9007-0-0000-0000-974000-405-00	\$121,303.21	\$17,149.98	\$138,453.19
0100-9050-1-0000-0000-974000-244-02	\$137,000.00	(\$792.12)	\$136,207.88
0100-6057-0-0000-0000-974000-200-00	\$0.00	\$132,061.00	\$132,061.00
0100-6546-0-0000-0000-974000-318-00	\$0.00	\$129,327.41	\$129,327.41

ResolutionNo.

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Balance Sheet Accounts</b>			
0100-7810-0-0000-0000-974000-298-01	\$0.00	\$118,812.00	\$118,812.00
0100-6500-0-0000-0000-974000-320-00	\$73,707.24	\$36,886.60	\$110,593.84
0100-6331-0-0000-0000-974000-200-00	\$0.00	\$97,752.00	\$97,752.00
0100-9019-0-0000-0000-974000-296-00	\$84,970.16	(\$1,234.58)	\$83,735.58
0100-6546-0-0000-0000-974000-315-00	\$0.00	\$72,207.29	\$72,207.29
0100-9019-0-0000-0000-974000-217-01	\$28,072.43	\$39,012.68	\$67,085.11
0100-9003-0-0000-0000-974000-373-00	\$192,309.73	(\$127,134.71)	\$65,175.02
0100-7435-0-0000-0000-974000-504-00	\$0.00	\$62,603.00	\$62,603.00
0100-6762-0-0000-0000-974000-347-00	\$0.00	\$57,588.85	\$57,588.85
0100-7413-0-0000-0000-974000-000-00	\$0.00	\$56,250.00	\$56,250.00
0100-7412-0-0000-0000-974000-000-00	\$0.00	\$56,250.00	\$56,250.00
0100-9019-0-0000-0000-974000-271-00	\$54,355.94	(\$3.32)	\$54,352.62
0100-9007-0-0000-0000-974000-400-00	\$46,016.71	(\$1,803.89)	\$44,212.82
0100-9001-0-0000-0000-974000-344-00	\$42,109.91	\$61.58	\$42,171.49
0100-9062-0-0000-0000-974000-000-00	\$79,540.17	(\$38,246.00)	\$41,294.17
0100-7810-0-0000-0000-974000-298-00	\$0.00	\$35,948.00	\$35,948.00
0100-9019-0-0000-0000-974000-211-00	\$31,268.67	\$459.18	\$31,727.85
0100-9019-0-0000-0000-974000-299-00	\$16,714.38	(\$0.10)	\$16,714.28
0100-9019-0-0000-0000-974000-217-05	\$0.00	\$15,000.88	\$15,000.88
0100-9007-0-0000-0000-974000-408-00	\$9,270.47	\$5,011.57	\$14,282.04
0100-9001-0-0000-0000-974000-314-00	\$177,774.42	(\$164,203.87)	\$13,570.55
0100-9019-0-0000-0000-974000-217-04	\$17,157.98	(\$4,179.55)	\$12,978.43
0100-9019-0-0000-0000-974000-218-00	\$11,351.67	\$1,044.29	\$12,395.96
0100-6300-0-0000-0000-974000-504-00	\$11,456.10	(\$3,595.06)	\$7,861.04
0100-6300-0-0000-0000-974000-347-00	\$8,878.60	(\$1,100.86)	\$7,777.74
0100-9019-0-0000-0000-974000-204-00	\$5,699.40	(\$419.67)	\$5,279.73
0100-9019-0-0000-0000-974000-331-00	\$6,125.67	(\$1,276.97)	\$4,848.70
0100-9050-0-0000-0000-974000-528-00	\$4,064.86	\$371.10	\$4,435.96
0100-9013-0-0000-0000-974000-875-00	\$3,004.88	\$1,144.80	\$4,149.68
0100-9050-0-0000-0000-974000-286-22	\$0.00	\$3,968.00	\$3,968.00
0100-7810-0-0000-0000-974000-504-00	\$0.00	\$3,682.00	\$3,682.00
0100-9050-0-0000-0000-974000-286-70	\$0.00	\$2,508.00	\$2,508.00
0100-9001-0-0000-0000-974000-281-01	\$0.00	\$2,350.00	\$2,350.00
0100-9050-0-0000-0000-974000-286-64	\$0.00	\$2,123.00	\$2,123.00
0100-9001-0-0000-0000-974000-208-00	\$750.00	\$1,258.69	\$2,008.69
0100-6762-0-0000-0000-974000-504-00	\$0.00	\$2,000.00	\$2,000.00
0100-9050-0-0000-0000-974000-286-28	\$0.00	\$1,476.61	\$1,476.61
0100-9050-0-0000-0000-974000-286-87	\$0.00	\$1,256.61	\$1,256.61
0100-9050-0-0000-0000-974000-281-01	\$8.88	\$499.87	\$508.75
0100-9050-0-0000-0000-974000-281-00	\$200.00	\$257.77	\$457.77
0100-9050-0-0000-0000-974000-286-20	\$0.00	\$453.00	\$453.00
0100-9001-0-0000-0000-974000-067-00	\$0.00	\$13.58	\$13.58
0100-9050-0-0000-0000-974000-201-00	(\$140,656.23)	\$140,656.23	\$0.00
0100-6360-0-0000-0000-974000-901-00	\$0.00	(\$75.54)	502 (\$75.54)

**Pending Budget Revision**  
**Control Number 20230002**  
**ResolutionNo.**

Fund: 0100 General Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Balance Sheet Accounts</b>			
0100-6360-0-0000-0000-974000-369-00	\$0.00	(\$1,024.17)	(\$1,024.17)
0100-9019-0-0000-0000-974000-217-02	\$75,042.80	(\$77,193.38)	(\$2,150.58)
0100-6360-0-0000-0000-974000-904-00	\$0.00	(\$2,412.16)	(\$2,412.16)
0100-6360-0-0000-0000-974000-900-00	\$0.00	(\$2,726.31)	(\$2,726.31)
0100-6546-0-0000-0000-974000-351-00	\$30,366.12	(\$546,780.44)	(\$516,414.32)
0100-6388-0-0000-0000-965000-877-00	\$0.00	\$245,837.84	\$245,837.84
0100-6388-0-0000-0000-965000-876-00	\$0.00	\$228,806.17	\$228,806.17
0100-6388-0-0000-0000-965000-870-00	\$0.00	\$151,120.00	\$151,120.00
0100-6388-0-0000-0000-965000-872-00	\$0.00	\$75,677.86	\$75,677.86
0100-6388-0-0000-0000-965000-869-00	\$0.00	\$72,047.29	\$72,047.29
0100-6388-0-0000-0000-965000-873-00	\$0.00	\$52,295.89	\$52,295.89
0100-6388-0-0000-0000-965000-878-00	\$0.00	\$43,967.99	\$43,967.99
0100-6388-0-0000-0000-965000-871-00	\$0.00	\$17,093.68	\$17,093.68
<b>***Balance Sheet Account Total</b>	<b>\$27,866,136.82</b>	<b>\$1,363,175.75</b>	<b>\$29,229,312.57</b>
<b>Fund Totals</b>			
Total: Income	\$30,806,778.32	\$5,169,161.47	\$35,975,939.79
Total: Expenses	\$35,703,658.23	\$8,449,260.89	\$44,152,919.12
Total: Balance Sheet Accounts	\$27,866,136.82	\$1,363,175.75	\$29,229,312.57

Fund: 0800 Student Activity Special Revenue Fu

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Income</b>			
0800-8210-0-0000-0000-891900-504-00	\$0.00	\$337.07	\$337.07
***Income Total	<u>\$0.00</u>	<u>\$337.07</u>	<u>\$337.07</u>
<b>Expenses</b>			
0800-8210-0-1110-4000-430000-504-00	\$0.00	\$337.07	\$337.07
***Expense Total	<u>\$0.00</u>	<u>\$337.07</u>	<u>\$337.07</u>
<b>Fund Totals</b>			
Total: Income	\$0.00	\$337.07	\$337.07
Total: Expenses	\$0.00	\$337.07	\$337.07
Total: Balance Sheet Accounts	\$0.00	\$0.00	\$0.00

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 1000 SPECIAL EDUCATION PASS-THR

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Income</b>			
1000-6546-0-5001-0000-858700-380-00	\$1,830,095.00	(\$806.00)	\$1,829,289.00
1000-6500-0-5001-0000-831100-380-00	\$13,200,000.00	\$7,945,855.00	\$21,145,855.00
1000-3310-0-5001-0000-828700-380-00	\$5,198,308.00	\$105,577.00	\$5,303,885.00
***Income Total	<u>\$20,228,403.00</u>	<u>\$8,050,626.00</u>	<u>\$28,279,029.00</u>
<b>Expenses</b>			
1000-6500-0-5001-9200-722200-380-00	\$5,594,500.00	\$3,732,288.00	\$9,326,788.00
1000-6500-0-5001-9200-722100-380-00	\$7,605,500.00	\$4,213,567.00	\$11,819,067.00
1000-3310-0-5001-9200-721200-380-00	\$4,114,460.00	\$101,313.00	\$4,215,773.00
1000-6546-0-5001-9200-721200-380-00	\$444,682.00	(\$806.00)	\$443,876.00
1000-3310-0-5001-9200-721100-380-00	\$1,083,848.00	\$4,264.00	\$1,088,112.00
***Expense Total	<u>\$18,842,990.00</u>	<u>\$8,050,626.00</u>	<u>\$26,893,616.00</u>
<b>Fund Totals</b>			
Total: Income	\$20,228,403.00	\$8,050,626.00	\$28,279,029.00
Total: Expenses	\$18,842,990.00	\$8,050,626.00	\$26,893,616.00
Total: Balance Sheet Accounts	\$0.00	\$0.00	\$0.00

ResolutionNo.

Fund: 1200 Child Development Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Income</b>			
1200-9001-0-0000-0000-899000-267-04	\$0.00	\$14,348.50	\$14,348.50
1200-9001-0-0000-0000-899000-267-05	\$0.00	\$754.00	\$754.00
1200-9001-0-0000-0000-899000-267-01	\$0.00	\$582.04	\$582.04
1200-9001-0-0000-0000-899000-267-02	\$0.00	\$111.12	\$111.12
1200-6106-0-0000-0000-859000-235-00	\$0.00	\$10,809.79	\$10,809.79
1200-6045-0-0000-0000-859000-213-00	\$4,542.00	\$2,739.00	\$7,281.00
1200-6123-0-0000-0000-859000-219-00	\$4,277.34	\$0.01	\$4,277.35
1200-5035-0-8500-5900-829000-213-00	\$0.00	\$59,942.00	\$59,942.00
1200-5035-0-0000-0000-829000-219-00	\$41,389.66	(\$0.01)	\$41,389.65
1200-5033-0-0000-0000-829000-235-00	\$9,978.00	(\$9,978.00)	\$0.00
1200-9001-0-0000-0000-899000-267-00	\$0.00	(\$15,795.66)	(\$15,795.66)
1200-9019-0-0000-0000-869900-235-00	\$334,883.00	\$3,504.89	\$338,387.89
1200-9019-0-0000-0000-869900-267-01	\$0.00	\$81,879.00	\$81,879.00
1200-9019-0-0000-0000-869900-267-06	\$0.00	\$18,750.00	\$18,750.00
1200-9001-0-0000-0000-869900-267-00	\$0.00	\$2,000.00	\$2,000.00
1200-0000-0-8500-5900-867700-235-01	\$0.00	\$15,000.00	\$15,000.00
1200-6105-0-0000-0000-859000-230-00	\$641,528.00	\$164,045.00	\$805,573.00
1200-6054-0-8500-5900-859000-235-02	\$0.00	\$164,212.00	\$164,212.00
***Income Total	<u>\$1,036,598.00</u>	<u>\$512,903.68</u>	<u>\$1,549,501.68</u>
<b>Expenses</b>			
1200-6105-0-0001-1000-560005-230-00	\$0.00	\$1,500.00	\$1,500.00
1200-6054-0-8500-5900-560005-235-02	\$0.00	\$1,500.00	\$1,500.00
1200-9019-0-8500-5900-560005-235-00	\$1,115.00	(\$508.32)	\$606.68
1200-0000-0-0001-2490-560005-230-00	\$3,000.00	(\$3,000.00)	\$0.00
1200-0000-0-8500-5900-560000-000-05	\$57,600.00	\$3,675.00	\$61,275.00
1200-0000-0-8500-5900-560000-000-04	\$16,800.00	\$1,680.00	\$18,480.00
1200-6105-0-0001-1000-560000-230-00	\$0.00	\$1,050.00	\$1,050.00
1200-9019-0-8500-5900-560000-267-06	\$0.00	\$35.00	\$35.00
1200-9019-0-8500-8200-550000-267-04	\$0.00	\$7,000.00	\$7,000.00
1200-9019-0-8500-8200-550000-267-05	\$0.00	\$4,000.00	\$4,000.00
1200-0000-0-8500-8200-550000-000-05	\$6,000.00	(\$6,000.00)	\$0.00
1200-0000-0-8500-8200-550000-000-04	\$6,000.00	(\$6,000.00)	\$0.00
1200-5035-0-8500-5900-340100-219-00	\$301.00	\$10.00	\$311.00
1200-0000-0-8500-5900-530000-235-00	\$0.00	\$1,225.00	\$1,225.00
1200-6105-0-0001-2700-530000-230-00	\$0.00	\$979.54	\$979.54
1200-6105-0-0001-1000-530000-230-00	\$0.00	\$830.46	\$830.46
1200-0000-0-0001-2490-530000-230-00	\$600.00	(\$600.00)	\$0.00
1200-5055-0-8500-5900-530000-213-00	\$128.46	(\$128.46)	\$0.00
1200-6105-0-0001-1000-520020-230-00	\$0.00	\$1,500.00	\$1,500.00
1200-0000-0-8500-5900-520020-000-00	\$0.00	\$1,000.00	\$1,000.00
1200-9001-0-8500-5900-520020-267-05	\$0.00	\$754.00	\$754.00
1200-6054-0-8500-5900-520020-235-02	\$0.00	\$700.00	\$700.00
1200-0000-0-8500-5900-520020-267-00	\$0.00	\$673.00	\$673.00



ResolutionNo.

Fund: 1200 Child Development Fund

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Expenses</b>			
1200-9001-0-8500-5900-520020-267-02	\$0.00	\$111.12	\$111.12
1200-6106-0-8500-5900-340100-235-00	\$0.00	\$215.00	\$215.00
1200-9019-0-8500-5900-340100-267-01	\$0.00	\$207.00	\$207.00
1200-9019-0-8500-5900-340100-267-00	\$101.00	\$4.00	\$105.00
1200-5033-0-8500-5900-340100-235-00	\$201.00	(\$201.00)	\$0.00
1200-9019-0-8500-5900-330200-267-00	\$3,151.00	(\$482.00)	\$2,669.00
1200-6105-0-0001-1000-330200-230-00	\$2,125.00	\$101.00	\$2,226.00
1200-0000-0-0001-2490-330200-000-00	\$877.00	\$18.00	\$895.00
1200-6105-0-0001-1000-590000-230-00	\$228.00	(\$151.96)	\$76.04
1200-9019-0-8500-5900-580002-267-05	\$7,200.00	(\$3,600.00)	\$3,600.00
1200-6127-0-0001-2490-580000-268-00	\$80,353.00	(\$353.00)	\$80,000.00
1200-6054-0-8500-5900-580000-235-02	\$0.00	\$70,000.00	\$70,000.00
1200-6105-0-0001-1000-580000-230-00	\$0.00	\$28,000.00	\$28,000.00
1200-5035-0-0001-2490-580000-269-00	\$3,529.00	\$9,912.00	\$13,441.00
1200-9019-0-8500-5900-330200-267-01	\$0.00	\$724.00	\$724.00
1200-9019-0-8500-5900-330200-235-00	\$570.00	\$12.00	\$582.00
1200-6127-0-0001-2490-330200-268-00	\$451.00	\$9.00	\$460.00
1200-5055-0-8500-5900-330200-213-00	\$247.00	\$6.00	\$253.00
1200-5035-0-0001-2490-330200-269-00	\$245.00	(\$71.00)	\$174.00
1200-9019-0-8500-5900-330200-267-06	\$0.00	\$161.00	\$161.00
1200-0000-0-0001-2490-320200-000-00	\$15,341.00	\$60.00	\$15,401.00
1200-9019-0-8500-5900-320200-267-01	\$0.00	\$10,631.54	\$10,631.54
1200-9019-0-8500-5900-320200-235-00	\$9,977.00	\$2.00	\$9,979.00
1200-6127-0-0001-2490-320200-268-00	\$7,895.00	\$1.00	\$7,896.00
1200-5055-0-8500-5900-320200-213-00	\$4,326.00	\$1.00	\$4,327.00
1200-5035-0-0001-2490-320200-269-00	\$4,290.00	(\$1,300.00)	\$2,990.00
1200-9019-0-8500-5900-520020-267-06	\$0.00	\$50.00	\$50.00
1200-9019-0-8500-5900-520020-235-00	\$100.00	(\$100.00)	\$0.00
1200-0000-0-0001-1000-580000-000-00	\$0.00	\$6,000.00	\$6,000.00
1200-9019-0-8500-5900-580000-267-00	\$0.00	\$5,475.00	\$5,475.00
1200-6106-0-8500-5900-580000-235-00	\$0.00	\$5,238.73	\$5,238.73
1200-6123-0-8500-5900-580000-219-00	\$3,957.20	\$0.01	\$3,957.21
1200-0000-0-8500-5900-580000-000-00	\$0.00	\$3,700.00	\$3,700.00
1200-9001-0-8500-5900-580000-267-01	\$0.00	\$582.04	\$582.04
1200-0000-0-0001-2490-330100-000-00	\$1,273.00	(\$24.00)	\$1,249.00
1200-6127-0-0001-2490-330100-268-00	\$1,397.00	(\$206.00)	\$1,191.00
1200-9019-0-8500-5900-330100-235-01	\$728.00	\$32.00	\$760.00
1200-6054-0-8500-5900-330100-235-02	\$0.00	\$373.00	\$373.00
1200-5035-0-0001-2490-330100-269-00	\$472.00	(\$117.00)	\$355.00
1200-5055-0-8500-5900-330100-213-00	\$236.00	\$3.00	\$239.00
1200-9019-0-8500-5900-340100-235-01	\$10,023.00	\$356.00	\$10,379.00
1200-6054-0-8500-5900-340100-235-02	\$0.00	\$5,012.00	\$5,012.00
1200-5035-0-0001-2490-340100-269-00	\$4,410.00	(\$1,137.00)	\$3,273.00
1200-5035-0-8500-5900-340100-213-00	\$0.00	\$1,671.00	\$1,671.00

ResolutionNo.

Fund: 1200 Child Development Fund

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Expenses</b>			
1200-5055-0-8500-5900-340100-213-00	\$1,503.00	\$54.00	\$1,557.00
1200-5035-0-8500-5900-330200-219-00	\$73.00	\$1.00	\$74.00
1200-6105-0-0001-2700-330200-230-00	\$27.00	\$1.00	\$28.00
1200-6105-0-0001-1000-330100-230-00	\$3,323.00	\$200.00	\$3,523.00
1200-9019-0-8500-5900-330100-235-00	\$1,949.00	\$39.00	\$1,988.00
1200-9019-0-8500-5900-240000-267-06	\$0.00	\$11,072.00	\$11,072.00
1200-6054-0-8500-5900-240000-235-02	\$0.00	\$5,224.00	\$5,224.00
1200-5035-0-8500-5900-240000-219-00	\$4,568.00	\$51.00	\$4,619.00
1200-6105-0-0001-2700-240000-230-00	\$1,895.00	\$40.00	\$1,935.00
1200-0000-0-0001-2490-370200-000-00	\$968.00	\$19.00	\$987.00
1200-9019-0-8500-5900-370200-267-01	\$0.00	\$798.00	\$798.00
1200-9019-0-8500-5900-370200-235-00	\$629.00	\$13.00	\$642.00
1200-6127-0-0001-2490-370200-268-00	\$498.00	\$10.00	\$508.00
1200-5055-0-8500-5900-370200-213-00	\$273.00	\$6.00	\$279.00
1200-9019-0-8500-5900-370100-235-00	\$2,151.00	\$43.00	\$2,194.00
1200-9019-0-8500-5900-290000-267-01	\$0.00	\$33,360.00	\$33,360.00
1200-9019-0-8500-5900-290000-235-00	\$10,064.00	\$201.00	\$10,265.00
1200-9019-0-8500-5900-290000-267-00	\$40,255.00	(\$32,557.00)	\$7,698.00
1200-9019-0-8500-5900-240000-267-00	\$186,172.00	(\$10,324.00)	\$175,848.00
1200-0000-0-0001-2490-240000-000-00	\$60,470.00	\$1,236.00	\$61,706.00
1200-6127-0-0001-2490-240000-268-00	\$31,118.00	\$637.00	\$31,755.00
1200-9019-0-8500-5900-240000-235-00	\$29,262.00	\$597.00	\$29,859.00
1200-5055-0-8500-5900-240000-213-00	\$17,051.00	\$367.00	\$17,418.00
1200-9019-0-8500-5900-240000-267-01	\$0.00	\$15,040.00	\$15,040.00
1200-5035-0-0001-2490-240000-269-00	\$16,909.00	(\$4,893.00)	\$12,016.00
1200-9019-0-8500-5900-360100-235-00	\$4,718.00	\$244.00	\$4,962.00
1200-0000-0-0001-2490-360100-000-00	\$3,081.00	\$36.00	\$3,117.00
1200-6127-0-0001-2490-360100-268-00	\$3,383.00	(\$410.00)	\$2,973.00
1200-9019-0-8500-5900-360100-235-01	\$1,763.00	\$134.00	\$1,897.00
1200-6054-0-8500-5900-360100-235-02	\$0.00	\$930.00	\$930.00
1200-5035-0-0001-2490-360100-269-00	\$1,143.00	(\$258.00)	\$885.00
1200-5035-0-0001-2490-370200-269-00	\$271.00	(\$79.00)	\$192.00
1200-6054-0-8500-5900-370200-235-02	\$0.00	\$84.00	\$84.00
1200-5035-0-8500-5900-370200-219-00	\$81.00	\$1.00	\$82.00
1200-6105-0-0001-2700-370200-230-00	\$30.00	\$1.00	\$31.00
1200-6105-0-0001-1000-370100-230-00	\$3,633.00	\$219.00	\$3,852.00
1200-0000-0-8500-5900-430008-000-00	\$0.00	\$500.00	\$500.00
1200-0000-0-8500-5900-430008-267-00	\$0.00	\$255.64	\$255.64
1200-0000-0-8500-5900-430008-235-00	\$0.00	\$191.87	\$191.87
1200-6105-0-0001-1000-430000-230-00	\$5,740.00	\$86,825.96	\$92,565.96
1200-9019-0-8500-5900-430000-267-00	\$8,041.00	\$49,276.00	\$57,317.00
1200-6054-0-8500-5900-430000-235-02	\$0.00	\$32,118.00	\$32,118.00
1200-5035-0-8500-5900-430000-213-00	\$0.00	\$31,474.64	\$31,474.64
1200-0000-0-8500-5900-430000-235-00	\$0.00	\$29,450.00	\$29,450.00

ResolutionNo.

Fund: 1200 Child Development Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
1200-6127-0-0001-2490-430000-268-00	\$14,558.00	\$8,253.00	\$22,811.00
1200-9019-0-8500-5900-430000-235-00	\$22,743.00	(\$3,843.00)	\$18,900.00
1200-5035-0-0001-2490-430000-269-00	\$0.00	\$9,000.00	\$9,000.00
1200-5055-0-8500-5900-360100-213-00	\$571.00	\$25.00	\$596.00
1200-5035-0-8500-5900-360100-213-00	\$0.00	\$310.00	\$310.00
1200-5035-0-8500-5900-360100-219-00	\$180.00	\$61.00	\$241.00
1200-9019-0-8500-5900-360100-267-01	\$0.00	\$101.00	\$101.00
1200-6106-0-8500-5900-360100-235-00	\$0.00	\$101.00	\$101.00
1200-9019-0-8500-5900-360100-267-00	\$36.00	\$14.00	\$50.00
1200-5033-0-8500-5900-360100-235-00	\$97.00	(\$97.00)	\$0.00
1200-6054-0-8500-5900-330200-235-02	\$0.00	\$75.00	\$75.00
1200-9019-0-8500-5900-350200-267-00	\$1,087.00	(\$167.00)	\$920.00
1200-6105-0-0001-1000-350200-230-00	\$685.00	\$34.00	\$719.00
1200-0000-0-0001-2490-350200-000-00	\$302.00	\$7.00	\$309.00
1200-9019-0-8500-5900-350200-267-01	\$0.00	\$249.00	\$249.00
1200-9019-0-8500-5900-350200-235-00	\$197.00	\$4.00	\$201.00
1200-6127-0-0001-2490-350200-268-00	\$156.00	\$3.00	\$159.00
1200-9001-0-8500-5900-430000-267-00	\$0.00	\$2,779.37	\$2,779.37
1200-9019-0-8500-5900-430000-267-06	\$0.00	\$1,669.66	\$1,669.66
1200-9019-0-8500-5900-430000-235-01	\$4,718.00	(\$3,158.00)	\$1,560.00
1200-0000-0-0001-1000-430000-000-00	\$0.00	\$1,132.99	\$1,132.99
1200-6106-0-8500-5900-430000-235-00	\$0.00	\$1,063.66	\$1,063.66
1200-5035-0-8500-5900-430000-219-00	\$463.86	(\$211.01)	\$252.85
1200-5055-0-8500-5900-430000-213-00	\$0.00	\$54.46	\$54.46
1200-5033-0-8500-5900-430000-235-00	\$965.00	(\$965.00)	\$0.00
1200-9019-0-8500-5900-370200-267-00	\$3,477.00	(\$532.00)	\$2,945.00
1200-6105-0-0001-1000-370200-230-00	\$2,191.00	\$111.00	\$2,302.00
1200-5035-0-8500-5900-330100-213-00	\$0.00	\$124.00	\$124.00
1200-5035-0-8500-5900-330100-219-00	\$96.00	\$1.00	\$97.00
1200-9019-0-8500-5900-330100-267-01	\$0.00	\$40.00	\$40.00
1200-6106-0-8500-5900-330100-235-00	\$0.00	\$40.00	\$40.00
1200-9019-0-8500-5900-330100-267-00	\$19.00	\$1.00	\$20.00
1200-5033-0-8500-5900-330100-235-00	\$40.00	(\$40.00)	\$0.00
1200-9019-0-8500-5900-320200-267-00	\$56,717.00	(\$10,925.00)	\$45,792.00
1200-6105-0-0001-1000-320200-230-00	\$34,171.00	\$491.00	\$34,662.00
1200-0000-0-0001-2490-360200-000-00	\$2,122.00	\$111.00	\$2,233.00
1200-9019-0-8500-5900-360200-267-01	\$0.00	\$1,806.00	\$1,806.00
1200-9019-0-8500-5900-360200-235-00	\$1,380.00	\$72.00	\$1,452.00
1200-6127-0-0001-2490-360200-268-00	\$1,092.00	\$57.00	\$1,149.00
1200-5055-0-8500-5900-360200-213-00	\$598.00	\$32.00	\$630.00
1200-5035-0-0001-2490-360200-269-00	\$594.00	(\$159.00)	\$435.00
1200-6105-0-0001-1000-210000-230-00	\$134,441.00	\$6,934.00	\$141,375.00
1200-9019-0-8500-5900-190000-235-00	\$72,531.00	\$2,239.00	\$74,770.00
1200-6127-0-0001-2490-190000-268-00	\$74,371.00	(\$14,390.00)	\$59,981.00

ResolutionNo.

Fund: 1200 Child Development Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
1200-9019-0-8500-5900-190000-235-01	\$50,236.00	\$2,175.00	\$52,411.00
1200-5035-0-0001-2490-190000-269-00	\$20,189.00	(\$8,193.00)	\$11,996.00
1200-5035-0-8500-5900-190000-213-00	\$0.00	\$8,569.00	\$8,569.00
1200-5055-0-8500-5900-190000-213-00	\$2,512.00	\$109.00	\$2,621.00
1200-0000-0-0001-2490-130000-000-00	\$87,789.00	(\$1,651.00)	\$86,138.00
1200-9019-0-8500-5900-130000-235-00	\$61,884.00	\$450.00	\$62,334.00
1200-6054-0-8500-5900-130000-235-02	\$0.00	\$25,706.00	\$25,706.00
1200-6127-0-0001-2490-130000-268-00	\$22,003.00	\$160.00	\$22,163.00
1200-5055-0-8500-5900-130000-213-00	\$13,752.00	\$100.00	\$13,852.00
1200-5035-0-0001-2490-130000-269-00	\$12,377.00	\$90.00	\$12,467.00
1200-5035-0-8500-5900-130000-219-00	\$4,126.00	\$30.00	\$4,156.00
1200-6106-0-8500-5900-130000-235-00	\$0.00	\$2,790.00	\$2,790.00
1200-9019-0-8500-5900-130000-267-01	\$0.00	\$2,770.00	\$2,770.00
1200-9019-0-8500-5900-130000-267-00	\$1,375.00	\$10.00	\$1,385.00
1200-5033-0-8500-5900-130000-235-00	\$2,750.00	(\$2,750.00)	\$0.00
1200-9019-0-8500-5900-360200-267-06	\$0.00	\$401.00	\$401.00
1200-6054-0-8500-5900-360200-235-02	\$0.00	\$189.00	\$189.00
1200-5035-0-8500-5900-360200-219-00	\$138.00	\$47.00	\$185.00
1200-6105-0-0001-2700-360200-230-00	\$66.00	\$4.00	\$70.00
1200-6105-0-0001-1000-360100-230-00	\$7,969.00	\$744.00	\$8,713.00
1200-0000-0-8500-5900-580000-235-00	\$0.00	\$105.00	\$105.00
1200-5033-0-8500-5900-580000-235-00	\$4,595.00	(\$4,595.00)	\$0.00
1200-6105-0-0001-2700-575070-230-00	\$0.00	\$750.00	\$750.00
1200-6105-0-0001-1000-575070-230-00	\$0.00	\$750.00	\$750.00
1200-9019-0-8500-5900-575070-235-00	\$600.00	\$100.00	\$700.00
1200-0000-0-8500-5900-575070-235-01	\$0.00	\$100.00	\$100.00
1200-9019-0-8500-5900-575070-267-06	\$0.00	\$50.00	\$50.00
1200-0000-0-8500-5900-575070-267-00	\$0.00	\$25.38	\$25.38
1200-0000-0-8500-5900-575065-235-01	\$0.00	(\$1,200.00)	(\$1,200.00)
1200-9019-0-8500-5900-575050-267-00	\$3,105.00	\$300.00	\$3,405.00
1200-6054-0-8500-5900-575050-235-02	\$0.00	\$425.00	\$425.00
1200-5035-0-8500-5900-575050-213-00	\$0.00	\$380.00	\$380.00
1200-5035-0-0001-2490-575050-269-00	\$385.00	(\$50.00)	\$335.00
1200-5055-0-8500-5900-575050-213-00	\$255.00	(\$255.00)	\$0.00
1200-6054-0-8500-8200-575000-235-02	\$0.00	\$1,762.00	\$1,762.00
1200-5035-0-8500-8200-575000-213-00	\$0.00	\$1,110.00	\$1,110.00
1200-5035-0-0001-8200-575000-269-00	\$741.00	(\$80.00)	\$661.00
1200-5035-0-8500-8200-575000-219-00	\$111.00	\$1.00	\$112.00
1200-5055-0-8500-8200-575000-213-00	\$549.00	(\$549.00)	\$0.00
1200-6105-0-0001-7210-735000-230-00	\$48,015.00	\$12,278.00	\$60,293.00
1200-9019-0-8500-7210-735000-235-00	\$25,064.00	\$263.00	\$25,327.00
1200-6054-0-8500-7210-735000-235-02	\$0.00	\$12,290.00	\$12,290.00
1200-9019-0-8500-7210-735000-267-01	\$0.00	\$6,121.46	\$6,121.46
1200-5035-0-8500-7210-735000-213-00	\$0.00	\$4,486.36	\$4,486.36

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 1200 Child Development Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
1200-9019-0-8500-7210-735000-267-06	\$0.00	\$1,403.34	\$1,403.34
1200-6106-0-8500-7210-735000-235-00	\$0.00	\$814.40	\$814.40
1200-6045-0-8500-7210-735000-213-00	\$339.95	\$205.00	\$544.95
1200-5033-0-8500-7210-735000-235-00	\$747.00	(\$747.00)	\$0.00
1200-6105-0-0001-1000-110000-230-00	\$222,051.00	\$13,712.00	\$235,763.00
1200-0000-0-0001-2490-370100-000-00	\$1,405.00	(\$27.00)	\$1,378.00
1200-6127-0-0001-2490-370100-268-00	\$1,542.00	(\$228.00)	\$1,314.00
1200-9019-0-8500-5900-370100-235-01	\$804.00	\$35.00	\$839.00
1200-9019-0-8500-5900-370100-267-01	\$0.00	\$666.00	\$666.00
1200-9019-0-8500-5900-370100-267-00	\$643.00	\$1.00	\$644.00
1200-6054-0-8500-5900-370100-235-02	\$0.00	\$411.00	\$411.00
1200-5035-0-0001-2490-370100-269-00	\$521.00	(\$130.00)	\$391.00
1200-5055-0-8500-5900-370100-213-00	\$260.00	\$4.00	\$264.00
1200-5035-0-8500-5900-370100-213-00	\$0.00	\$137.00	\$137.00
1200-5033-0-8500-5900-370100-235-00	\$44.00	(\$44.00)	\$0.00
1200-9019-0-8500-5900-360200-267-00	\$5,911.00	\$750.00	\$6,661.00
1200-6105-0-0001-1000-360200-230-00	\$4,807.00	\$400.00	\$5,207.00
1200-5055-0-8500-5900-350200-213-00	\$85.00	\$2.00	\$87.00
1200-5035-0-0001-2490-350200-269-00	\$85.00	(\$25.00)	\$60.00
1200-9019-0-8500-5900-350200-267-06	\$0.00	\$55.00	\$55.00
1200-6054-0-8500-5900-350200-235-02	\$0.00	\$27.00	\$27.00
1200-5035-0-8500-5900-350200-219-00	\$25.00	\$1.00	\$26.00
1200-6127-0-0001-2490-520000-268-00	\$0.00	\$11,000.00	\$11,000.00
1200-5035-0-8500-5900-520000-213-00	\$0.00	\$10,000.00	\$10,000.00
1200-9019-0-8500-5900-520000-235-00	\$6,166.00	\$2,342.21	\$8,508.21
1200-6045-0-8500-5900-520000-213-00	\$2,702.05	\$2,534.00	\$5,236.05
1200-6105-0-0001-1000-520000-230-00	\$0.00	\$217.00	\$217.00
1200-0000-0-8500-5900-440000-235-00	\$0.00	\$3,872.00	\$3,872.00
1200-0000-0-0001-1000-430008-000-00	\$0.00	\$1,240.10	\$1,240.10
1200-0000-0-0001-2490-430008-230-00	\$0.00	\$1,000.00	\$1,000.00
1200-6105-0-0001-1000-350100-230-00	\$1,135.00	\$69.00	\$1,204.00
1200-9019-0-8500-5900-350100-235-00	\$672.00	\$14.00	\$686.00
1200-0000-0-0001-2490-350100-000-00	\$439.00	(\$8.00)	\$431.00
1200-6127-0-0001-2490-350100-268-00	\$482.00	(\$71.00)	\$411.00
1200-9019-0-8500-5900-350100-235-01	\$251.00	\$11.00	\$262.00
1200-9019-0-8500-5900-320200-267-06	\$0.00	\$2,708.00	\$2,708.00
1200-6054-0-8500-5900-320200-235-02	\$0.00	\$1,300.00	\$1,300.00
1200-5035-0-8500-5900-320200-219-00	\$618.00	(\$17.00)	\$601.00
1200-6105-0-0001-2700-320200-230-00	\$481.00	\$1.00	\$482.00
1200-6105-0-0001-1000-320100-230-00	\$10,220.00	\$293.00	\$10,513.00
1200-6054-0-8500-5900-310100-235-02	\$0.00	\$4,919.00	\$4,919.00
1200-5035-0-0001-2490-310100-269-00	\$6,220.00	(\$1,548.00)	\$4,672.00
1200-5055-0-8500-5900-310100-213-00	\$3,106.00	\$40.00	\$3,146.00
1200-5035-0-8500-5900-310100-213-00	\$0.00	\$1,637.00	\$1,637.00

ResolutionNo.

Fund: 1200 Child Development Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Expenses</b>			
1200-5035-0-8500-5900-310100-219-00	\$788.00	\$6.00	\$794.00
1200-6106-0-8500-5900-310100-235-00	\$0.00	\$533.00	\$533.00
1200-9019-0-8500-5900-310100-267-01	\$0.00	\$529.00	\$529.00
1200-9019-0-8500-5900-310100-267-00	\$251.00	\$14.00	\$265.00
1200-5033-0-8500-5900-310100-235-00	\$525.00	(\$525.00)	\$0.00
1200-6054-0-8500-5900-350100-235-02	\$0.00	\$129.00	\$129.00
1200-5035-0-0001-2490-350100-269-00	\$163.00	(\$41.00)	\$122.00
1200-5055-0-8500-5900-350100-213-00	\$81.00	\$1.00	\$82.00
1200-5035-0-8500-5900-350100-213-00	\$0.00	\$43.00	\$43.00
1200-9019-0-8500-5900-350100-267-01	\$0.00	\$14.00	\$14.00
1200-6106-0-8500-5900-350100-235-00	\$0.00	\$14.00	\$14.00
1200-5033-0-8500-5900-350100-235-00	\$14.00	(\$14.00)	\$0.00
1200-6105-0-0001-1000-340200-230-00	\$50,117.00	\$1,600.00	\$51,717.00
1200-9019-0-8500-5900-340200-267-00	\$48,110.00	(\$8,258.00)	\$39,852.00
1200-6105-0-0001-1000-310100-230-00	\$35,004.00	\$2,589.00	\$37,593.00
1200-9019-0-8500-5900-310100-235-00	\$19,496.00	\$417.00	\$19,913.00
1200-0000-0-0001-2490-310100-000-00	\$16,768.00	(\$316.00)	\$16,452.00
1200-9019-0-8500-5900-310100-235-01	\$9,595.00	\$415.00	\$10,010.00
1200-6127-0-0001-2490-310100-268-00	\$12,803.00	(\$2,813.00)	\$9,990.00
1200-0000-0-0001-2490-340200-000-00	\$10,023.00	\$356.00	\$10,379.00
1200-9019-0-8500-5900-340200-267-01	\$0.00	\$8,822.00	\$8,822.00
1200-9019-0-8500-5900-340200-235-00	\$7,918.00	\$281.00	\$8,199.00
1200-6127-0-0001-2490-340200-268-00	\$6,314.00	\$225.00	\$6,539.00
1200-5055-0-8500-5900-340200-213-00	\$3,608.00	\$128.00	\$3,736.00
1200-5035-0-0001-2490-340200-269-00	\$3,308.00	(\$921.00)	\$2,387.00
1200-9019-0-8500-5900-340200-267-06	\$0.00	\$1,145.00	\$1,145.00
1200-6054-0-8500-5900-340200-235-02	\$0.00	\$1,038.00	\$1,038.00
1200-5035-0-8500-5900-340200-219-00	\$501.00	\$18.00	\$519.00
1200-6105-0-0001-2700-340200-230-00	\$401.00	\$14.00	\$415.00
1200-6105-0-0001-1000-340100-230-00	\$60,138.00	\$1,958.00	\$62,096.00
1200-9019-0-8500-5900-340100-235-00	\$17,540.00	\$623.00	\$18,163.00
1200-6127-0-0001-2490-340100-268-00	\$14,634.00	(\$1,884.00)	\$12,750.00
1200-0000-0-0001-2490-340100-000-00	\$11,426.00	\$191.00	\$11,617.00
<b>***Expense Total</b>	<b>\$2,098,762.52</b>	<b>\$539,164.19</b>	<b>\$2,637,926.71</b>

**Balance Sheet Accounts**

1200-0000-0-0000-0000-979100-000-00	\$627,452.02	\$90,614.90	\$718,066.92
1200-0000-0-0000-0000-979100-230-00	\$40,785.65	\$15,387.05	\$56,172.70
1200-0000-0-0000-0000-979100-235-00	\$16,427.49	\$18,435.31	\$34,862.80
1200-9001-0-0000-0000-979100-267-00	\$0.00	\$16,575.03	\$16,575.03
1200-6130-0-0000-0000-979100-248-00	\$11,966.95	(\$22.33)	\$11,944.62
1200-0000-0-0000-0000-979100-267-00	\$0.00	\$954.29	\$954.29
1200-0000-0-0000-0000-978000-000-00	\$507,669.02	\$83,678.81	\$591,347.83
1200-0000-0-0000-0000-978000-230-00	\$63,185.65	\$17,987.05	\$81,172.70

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 1200 Child Development Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Balance Sheet Accounts</b>			
1200-0000-0-0000-0000-978000-235-01	\$0.00	\$16,100.00	\$16,100.00
1200-0000-0-0000-0000-978000-235-00	\$16,427.49	(\$16,408.56)	\$18.93
1200-0000-0-0000-0000-978000-267-00	\$0.00	\$0.27	\$0.27
1200-9001-0-0000-0000-974000-267-04	\$0.00	\$14,348.50	\$14,348.50
1200-6130-0-0000-0000-974000-248-00	\$12,071.95	(\$22.33)	\$12,049.62
***Balance Sheet Account Total	<u>\$1,295,986.22</u>	<u>\$257,627.99</u>	<u>\$1,553,614.21</u>
<b>Fund Totals</b>			
Total: Income	\$1,036,598.00	\$512,903.68	\$1,549,501.68
Total: Expenses	\$2,098,762.52	\$539,164.19	\$2,637,926.71
Total: Balance Sheet Accounts	\$1,295,986.22	\$257,627.99	\$1,553,614.21

**Pending Budget Revision**  
**Control Number 20230002**  
**ResolutionNo.**

Fund: 1700 Special Reserve Other

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Income</b>			
1700-0000-0-0000-0000-891200-000-00	\$0.00	\$3,000,000.00	\$3,000,000.00
***Income Total	<u>\$0.00</u>	<u>\$3,000,000.00</u>	<u>\$3,000,000.00</u>
<b>Balance Sheet Accounts</b>			
1700-0000-0-0000-0000-979100-000-00	\$2,383,546.01	\$542.27	\$2,384,088.28
1700-0000-0-0000-0000-978000-000-00	\$2,409,546.01	\$3,000,542.27	\$5,410,088.28
***Balance Sheet Account Total	<u>\$4,793,092.02</u>	<u>\$3,001,084.54</u>	<u>\$7,794,176.56</u>
<b>Fund Totals</b>			
Total: Income	\$0.00	\$3,000,000.00	\$3,000,000.00
Total: Expenses	\$0.00	\$0.00	\$0.00
Total: Balance Sheet Accounts	\$4,793,092.02	\$3,001,084.54	\$7,794,176.56



**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 3500 School Facility Program

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Income</b>			
3500-7710-0-0000-0000-854500-000-00	\$0.00	\$1,005,788.00	\$1,005,788.00
***Income Total	<u>\$0.00</u>	<u>\$1,005,788.00</u>	<u>\$1,005,788.00</u>
<b>Expenses</b>			
3500-7710-0-0000-8500-580000-000-00	\$0.00	\$17,886.00	\$17,886.00
***Expense Total	<u>\$0.00</u>	<u>\$17,886.00</u>	<u>\$17,886.00</u>
<b>Balance Sheet Accounts</b>			
3500-7710-0-0000-0000-974000-000-00	\$0.00	\$987,902.00	\$987,902.00
***Balance Sheet Account Total	<u>\$0.00</u>	<u>\$987,902.00</u>	<u>\$987,902.00</u>
<b>Fund Totals</b>			
Total: Income	\$0.00	\$1,005,788.00	\$1,005,788.00
Total: Expenses	\$0.00	\$17,886.00	\$17,886.00
Total: Balance Sheet Accounts	\$0.00	\$987,902.00	\$987,902.00

**Pending Budget Revision**  
**Control Number 20230002**  
**ResolutionNo.**

Fund: 7300 Foundation Trust Fund - Pioneer Sch

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Income</b>			
7300-0096-0-0000-0000-866000-000-00	\$200.00	(\$62.00)	\$138.00
<b>***Income Total</b>	<u>\$200.00</u>	<u>(\$62.00)</u>	<u>\$138.00</u>
<b>Balance Sheet Accounts</b>			
7300-0096-0-0000-0000-979100-000-00	\$15,241.87	(\$62.48)	\$15,179.39
7300-0096-0-0000-0000-974000-000-00	\$14,941.87	(\$124.48)	\$14,817.39
7300-0096-0-0000-0000-974000-212-00	\$0.00	\$5,850.00	\$5,850.00
7300-0096-0-8100-5900-974000-212-00	\$5,850.00	(\$5,850.00)	\$0.00
<b>***Balance Sheet Account Total</b>	<u>\$36,033.74</u>	<u>(\$186.96)</u>	<u>\$35,846.78</u>
<b>Fund Totals</b>			
Total: Income	\$200.00	(\$62.00)	\$138.00
Total: Expenses	\$0.00	\$0.00	\$0.00
Total: Balance Sheet Accounts	\$36,033.74	(\$186.96)	\$35,846.78

**Pending Budget Revision**  
**Control Number 20230002**  
**ResolutionNo.**

Fund: 7310 Foundation Trust Fund - Lasek Scho

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Income</b>			
7310-0096-0-8100-5900-869900-000-00	\$100.00	\$100.00	\$200.00
7310-0096-0-0000-0000-866000-000-00	\$125.00	(\$31.00)	\$94.00
***Income Total	<u>\$225.00</u>	<u>\$69.00</u>	<u>\$294.00</u>
<b>Balance Sheet Accounts</b>			
7310-0096-0-0000-0000-979100-000-00	\$12,981.35	\$468.05	\$13,449.40
7310-0096-0-0000-0000-974000-000-00	\$12,706.35	\$537.05	\$13,243.40
***Balance Sheet Account Total	<u>\$25,687.70</u>	<u>\$1,005.10</u>	<u>\$26,692.80</u>
<b>Fund Totals</b>			
Total: Income	\$225.00	\$69.00	\$294.00
Total: Expenses	\$0.00	\$0.00	\$0.00
Total: Balance Sheet Accounts	\$25,687.70	\$1,005.10	\$26,692.80

**ResolutionNo.**

Fund: 7320 Foundation Trust Fund - Billingsley

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Income</b>			
7320-0096-0-0000-0000-866000-000-00	\$20.00	(\$5.00)	\$15.00
***Income Total	<u>\$20.00</u>	<u>(\$5.00)</u>	<u>\$15.00</u>
<b>Balance Sheet Accounts</b>			
7320-0096-0-0000-0000-979100-000-00	\$1,928.77	\$94.03	\$2,022.80
7320-0096-0-0000-0000-974000-000-00	\$1,848.77	\$89.03	\$1,937.80
***Balance Sheet Account Total	<u>\$3,777.54</u>	<u>\$183.06</u>	<u>\$3,960.60</u>
<b>Fund Totals</b>			
Total: Income	\$20.00	(\$5.00)	\$15.00
Total: Expenses	\$0.00	\$0.00	\$0.00
Total: Balance Sheet Accounts	\$3,777.54	\$183.06	\$3,960.60

ResolutionNo.

Fund: 7600 Voluntary Deductions

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Income</b>			
7600-9010-0-0000-0000-880000-000-00	\$14,038,816.69	\$33,183.31	\$14,072,000.00
<b>***Income Total</b>	<u>\$14,038,816.69</u>	<u>\$33,183.31</u>	<u>\$14,072,000.00</u>
<b>Expenses</b>			
7600-9010-0-0000-9200-750000-000-00	\$14,038,816.69	\$33,183.31	\$14,072,000.00
<b>***Expense Total</b>	<u>\$14,038,816.69</u>	<u>\$33,183.31</u>	<u>\$14,072,000.00</u>
<b>Balance Sheet Accounts</b>			
7600-0000-0-0000-0000-979100-000-00	\$0.00	\$0.22	\$0.22
<b>***Balance Sheet Account Total</b>	<u>\$0.00</u>	<u>\$0.22</u>	<u>\$0.22</u>
<b>Fund Totals</b>			
Total: Income	\$14,038,816.69	\$33,183.31	\$14,072,000.00
Total: Expenses	\$14,038,816.69	\$33,183.31	\$14,072,000.00
Total: Balance Sheet Accounts	\$0.00	\$0.22	\$0.22

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 7610 PR Clearance Fund

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Income</b>			
7610-9010-0-0000-0000-880000-000-00	\$136,241,007.87	\$18,758,992.13	\$155,000,000.00
***Income Total	<u>\$136,241,007.87</u>	<u>\$18,758,992.13</u>	<u>\$155,000,000.00</u>
<b>Expenses</b>			
7610-9010-0-0000-9200-750000-000-00	\$136,241,007.87	\$18,758,992.13	\$155,000,000.00
***Expense Total	<u>\$136,241,007.87</u>	<u>\$18,758,992.13</u>	<u>\$155,000,000.00</u>
<b>Fund Totals</b>			
Total: Income	\$136,241,007.87	\$18,758,992.13	\$155,000,000.00
Total: Expenses	\$136,241,007.87	\$18,758,992.13	\$155,000,000.00
Total: Balance Sheet Accounts	\$0.00	\$0.00	\$0.00

ResolutionNo.

Fund: 7620 Federal Income Tax

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Income</b>			
7620-9010-0-0000-0000-880000-000-00	\$16,660,808.23	\$2,079,191.77	\$18,740,000.00
***Income Total	<u>\$16,660,808.23</u>	<u>\$2,079,191.77</u>	<u>\$18,740,000.00</u>
<b>Expenses</b>			
7620-9010-0-0000-9200-750000-000-00	\$16,660,808.23	\$2,079,191.77	\$18,740,000.00
***Expense Total	<u>\$16,660,808.23</u>	<u>\$2,079,191.77</u>	<u>\$18,740,000.00</u>
<b>Fund Totals</b>			
Total: Income	\$16,660,808.23	\$2,079,191.77	\$18,740,000.00
Total: Expenses	\$16,660,808.23	\$2,079,191.77	\$18,740,000.00
Total: Balance Sheet Accounts	\$0.00	\$0.00	\$0.00

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 7630 SIT

FD---RE---Y-GO---FN---OB-----SI--LI	Revised	Adjustments	Proposed
<b>Income</b>			
7630-9010-0-0000-0000-880000-000-00	\$6,900,000.00	\$152,000.00	\$7,052,000.00
***Income Total	<u>\$6,900,000.00</u>	<u>\$152,000.00</u>	<u>\$7,052,000.00</u>
<b>Expenses</b>			
7630-9010-0-0000-9200-750000-000-00	\$6,900,000.00	\$152,000.00	\$7,052,000.00
***Expense Total	<u>\$6,900,000.00</u>	<u>\$152,000.00</u>	<u>\$7,052,000.00</u>
<b>Fund Totals</b>			
Total: Income	\$6,900,000.00	\$152,000.00	\$7,052,000.00
Total: Expenses	\$6,900,000.00	\$152,000.00	\$7,052,000.00
Total: Balance Sheet Accounts	\$0.00	\$0.00	\$0.00



ResolutionNo.

Fund: 7640 STRS

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Income</b>			
7640-9010-0-0000-0000-880000-000-00	\$37,761,372.62	\$3,238,627.38	\$41,000,000.00
***Income Total	<u>\$37,761,372.62</u>	<u>\$3,238,627.38</u>	<u>\$41,000,000.00</u>
<b>Expenses</b>			
7640-9010-0-0000-9200-750000-000-00	\$37,761,372.62	\$3,238,627.38	\$41,000,000.00
***Expense Total	<u>\$37,761,372.62</u>	<u>\$3,238,627.38</u>	<u>\$41,000,000.00</u>
<b>Fund Totals</b>			
Total: Income	\$37,761,372.62	\$3,238,627.38	\$41,000,000.00
Total: Expenses	\$37,761,372.62	\$3,238,627.38	\$41,000,000.00
Total: Balance Sheet Accounts	\$0.00	\$0.00	\$0.00

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 7650 PERS

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Income</b>			
7650-9010-0-0000-0000-880000-000-00	\$16,500,000.00	\$1,500,000.00	\$18,000,000.00
***Income Total	<u>\$16,500,000.00</u>	<u>\$1,500,000.00</u>	<u>\$18,000,000.00</u>
<b>Expenses</b>			
7650-9010-0-0000-9200-750000-000-00	\$16,500,000.00	\$1,500,000.00	\$18,000,000.00
***Expense Total	<u>\$16,500,000.00</u>	<u>\$1,500,000.00</u>	<u>\$18,000,000.00</u>
<b>Fund Totals</b>			
Total: Income	\$16,500,000.00	\$1,500,000.00	\$18,000,000.00
Total: Expenses	\$16,500,000.00	\$1,500,000.00	\$18,000,000.00
Total: Balance Sheet Accounts	\$0.00	\$0.00	\$0.00

ResolutionNo.

Fund: 7660 FICA

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Income</b>			
7660-9010-0-0000-0000-880000-000-00	\$7,056,652.73	\$1,243,347.27	\$8,300,000.00
***Income Total	<u>\$7,056,652.73</u>	<u>\$1,243,347.27</u>	<u>\$8,300,000.00</u>
<b>Expenses</b>			
7660-9010-0-0000-9200-750000-000-00	\$7,056,652.73	\$1,243,347.27	\$8,300,000.00
***Expense Total	<u>\$7,056,652.73</u>	<u>\$1,243,347.27</u>	<u>\$8,300,000.00</u>
<b>Fund Totals</b>			
Total: Income	\$7,056,652.73	\$1,243,347.27	\$8,300,000.00
Total: Expenses	\$7,056,652.73	\$1,243,347.27	\$8,300,000.00
Total: Balance Sheet Accounts	\$0.00	\$0.00	\$0.00

ResolutionNo.

Fund: 7680 Medicare

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Income</b>			
7680-9010-0-0000-0000-880000-000-00	\$5,523,106.75	\$776,893.25	\$6,300,000.00
***Income Total	<u>\$5,523,106.75</u>	<u>\$776,893.25</u>	<u>\$6,300,000.00</u>
<b>Expenses</b>			
7680-9010-0-0000-9200-750000-000-00	\$5,523,106.75	\$776,893.25	\$6,300,000.00
***Expense Total	<u>\$5,523,106.75</u>	<u>\$776,893.25</u>	<u>\$6,300,000.00</u>
<b>Fund Totals</b>			
Total: Income	\$5,523,106.75	\$776,893.25	\$6,300,000.00
Total: Expenses	\$5,523,106.75	\$776,893.25	\$6,300,000.00
Total: Balance Sheet Accounts	\$0.00	\$0.00	\$0.00

**Pending Budget Revision**  
**Control Number 20230002**

ResolutionNo.

Fund: 7690 SDI

FD---RE---Y-GO---FN---OB-----SI--L1	Revised	Adjustments	Proposed
<b>Income</b>			
7690-9010-0-0000-0000-880000-000-00	\$200,000.00	\$20,000.00	\$220,000.00
***Income Total	<u>\$200,000.00</u>	<u>\$20,000.00</u>	<u>\$220,000.00</u>
<b>Expenses</b>			
7690-9010-0-0000-9200-750000-000-00	\$200,000.00	\$20,000.00	\$220,000.00
***Expense Total	<u>\$200,000.00</u>	<u>\$20,000.00</u>	<u>\$220,000.00</u>
<b>Fund Totals</b>			
Total: Income	\$200,000.00	\$20,000.00	\$220,000.00
Total: Expenses	\$200,000.00	\$20,000.00	\$220,000.00
Total: Balance Sheet Accounts	\$0.00	\$0.00	\$0.00

DISCUSSION/ACTION  
KINGS COUNTY OFFICE OF EDUCATION

DATE	December 14, 2022
TOPIC	RESOLUTION A121422-APPROVE THE KINGS COUNTY DIRECTOR OF FINANCE’S STATEMENT OF INVESTMENT POLICY AND DELEGATING INVESTMENT AUTHORITY TO THE KINGS COUNTY DIRECTOR OF FINANCE
ISSUE	On an annual basis, we present the approval of the investment policy and give investment authority to the Kings County treasurer. The investment policy is reviewed by the treasury oversight committee, which includes a County Office representative and a school district representative.
BACKGROUND	The investment policy ensures that the county treasurer operates within Government Code and maintains a high level of stability and safety of the investment pool.
RESOURCE	Jamie Dial, extension 7091 Resolution A121422 Statement of Investment Policy, January 2023
RECOMMENDATION	The administration recommends the approval of the resolution.

KINGS COUNTY OFFICE OF EDUCATION  
COUNTY OF KINGS, STATE OF CALIFORNIA

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IN THE MATTER OF APPROVING  
THE KINGS COUNTY DIRECTOR OF  
FINANCE'S STATEMENT OF INVESTMENT  
POLICY AND DELEGATING  
INVESTMENT AUTHORITY TO THE  
KINGS COUNTY DIRECTOR OF FINANCE  
UNDER CALIFORNIA GOVERNMENT CODE  
SECTIONS 53607, 53646 AND 53684 /

RESOLUTION NO. A121422

WHEREAS, under Government Code section 53646, the Kings County Director of Finance ("Treasurer") may render an annual statement of investment policy to the Kings County Board of Supervisors and to the governing board of any local agency which has funds on deposit in the Kings County Treasury; and

WHEREAS, on December 6, 2022 the Kings County Board of Supervisors approved the Director of Finance's Statement of Investment Policy dated January 1, 2023 ("Investment Policy"); and

WHEREAS, the Investment Policy has been submitted to the District Board of Trustees ("District Board") for approval under Government Code section 53646; and

WHEREAS, under Government Code section 53646, the Treasurer may render a quarterly report ("Quarterly Report") to each local agency which has funds on deposit in the County Treasury and for which the Treasurer has made investments; and

WHEREAS, the KINGS COUNTY OFFICE OF EDUCATION ("District") has funds on deposit with the Kings County Director of Finance ("Treasurer"); and

WHEREAS, when keeping, holding, depositing and investing District funds on the District's behalf, the Treasurer acts as the "ex-officio" treasurer of the District; and

WHEREAS, the District Board has authority under Government Code sections 53607 and 53684 to delegate authority to the Treasurer to deposit and invest District funds under the provisions of Government Code sections 53601 and 53635; and

WHEREAS, the District Board now wishes to approve the Director of Finance's Statement of Investment Policy and to delegate investment authority to the Kings County Director of Finance ("Treasurer") for the ensuing twelve-month period.

NOW, THEREFORE, BE IT RESOLVED as follows:

1. Pursuant to Government Code section 53646, the District Board hereby approves the Investment Policy.

2. Pursuant to Government Code section 53646, the District Board acknowledges and approves the procedures utilized by the Treasurer in rendering and submitting each Quarterly Report, under the provisions of which the Treasurer shall render each such report. Under the provisions of Government Code section 53607, the Treasurer shall prepare a monthly report and maintain it on file in his/her office for review and inspection by the District Board, staff and designated agents.

3. Pursuant to Government Code sections 53607 and 53684, and subject to the requirements of Government Code sections 53601 and 53635, the District Board hereby delegates to the Kings County Director of Finance ("Treasurer") the discretionary authority to deposit, invest or reinvest the funds of the District in the County Treasury commencing on the date of approval of this resolution and continuing for the ensuing twelve months. Without limiting his discretion in any way, the Treasurer is hereby expressly authorized to invest such District funds in the Treasurer's Pooled Investment Portfolio.

4. The District Board hereby delegates to the Treasurer the discretionary authority to determine which District funds on deposit in the Kings County Treasury are monies which are sinking funds or money not required for immediate use within the meaning of Government Code section 53601 and which monies are excess funds within the meaning of Government Code section 53684.

5. The Treasurer shall assume full responsibility for such deposit and investment transactions until such time as the District Board revokes this delegation of authority or until the date which is twelve months from the date of approval of this resolution, unless renewed on or before that date by the District Board.

The foregoing resolution was adopted upon motion by Trustee \_\_\_\_\_, seconded by Trustee \_\_\_\_\_, at a regular meeting held on the 14<sup>th</sup> day of December, 2022, by the following vote:

AYES: Trustees  
NOES: Trustees  
ABSENT: Trustees

\_\_\_\_\_  
President of the County Board of Education  
KINGS COUNTY OFFICE OF EDUCATION

WITNESS my hand and seal of said Board of Trustees this 14<sup>th</sup> day of December, 2022.

\_\_\_\_\_  
Clerk of said Board of Trustees



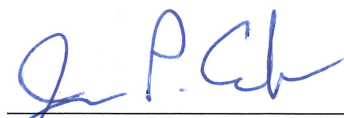
**COUNTY OF KINGS**

**DIRECTOR OF FINANCE'S**

**STATEMENT OF**

**INVESTMENT POLICY**

**JANUARY 1, 2023**



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James P. Erb, CPA  
Director of Finance

Approved by CTOC November 7, 2022  
Approved by BOS December 6, 2022

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## **I. AUTHORITY**

Kings County Ordinance No.557, adopted on January 14, 1997 as an urgency ordinance, delegated to the County Director of Finance the authority to continue to invest or reinvest the funds of the County and the funds of other depositors in the County treasury, pursuant to Section 53600 et seq., inclusive of Section 53684, of the California Government Code. The County Director of Finance, as agent of the county, trustee, and fiduciary, assumes full responsibility for the investment program. The Board of Supervisors shall annually review the Director of Finance's performance and may annually renew this delegation of authority for a one-year period pursuant to Government Code 53607. The Board of Supervisors may also revoke the investment authority by County ordinance.

## **II. POLICY STATEMENT**

Annually, the County Director of Finance shall prepare an Investment Policy, pursuant to G.C. 27133 and G.C. 53646, that will be reviewed by the County Treasury Oversight Committee and rendered for approval to the Board of Supervisors and local agencies.

The purpose of this Statement of Investment Policy (Policy) is to establish cash management and investment guidelines for the County Director of Finance, who is responsible for the stewardship of the Kings County Investment Pool. Each transaction and the entire portfolio must comply with California Government Code Section 53601 et seq., Section 53635 et seq., and this policy. All portfolio activities will be judged by the Standard of Prudence and ranking of investment objectives. Those activities which violate its spirit and intent will be deemed to be contrary to the policy.

## **III. POOLED INVESTMENT FUND OVERSIGHT COMMITTEE**

In accordance with California Government Code Section 27130 et seq., the Board of Supervisors, in consultation with the County Director of Finance, has created a County Treasury Oversight Committee (Resolution No. 95-081, December 5, 1995) to allow local agency representatives participation in the policies that guide the investment of depositor funds. The primary responsibilities of the committee include: (a) to review and monitor the County Director of Finance's Statement of Investment Policy, (b) to cause an annual audit to be conducted to determine the County Treasury's compliance, and (c) to establish criteria for depositor withdrawal of funds for the purpose of investing or depositing outside the County Treasury pool. The meeting of the Oversight Committee shall be open to the public and subject to the Ralph M. Brown Act.

A member of the Oversight Committee may not be employed by an entity that has contributed to the campaign for any member of a legislative body of any local agency that has deposited funds into the county treasury, in the previous three years or during the period that the employee is a member of the committee. While serving on the Oversight Committee, a member may not directly or indirectly raise money for any member of a legislative body of any local agency that has deposited funds into the county treasury. Finally, a member may not secure employment with, or be employed by, bond underwriters, bond counsel, security brokerages or dealers, or a financial



services firms, with whom the Director of Finance is doing business during the period that the person is a member of the committee or for one year after leaving the committee.

The Oversight Committee is not allowed to direct individual investment decisions, select individual investment advisors, brokers, or dealers, or impinge on the day-to-day operations of the County treasury and investment operations.

#### **IV. INVESTMENT OBJECTIVES**

The Pooled Investment Fund shall be prudently invested in order to earn a reasonable return, while awaiting application for governmental purposes. The specific objectives for the Pooled Investment Fund are ranked in order of importance.

**A. SAFETY OF PRINCIPAL** - The preservation of principal is the primary objective. Each transaction shall seek to ensure that capital losses are avoided, whether they are from securities default or erosion of market value. The objective will be to mitigate credit risk and interest rate risk.

**1. Credit Risk** is the risk of loss due to the failure of the security issuer or backer. Credit risk is mitigated by: (a) limiting investments to the safest types of securities; (b) pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisors with which the Treasury will do business; and (c) diversifying the investment portfolio so that potential losses on individual securities will be minimized.

**2. Interest Rate Risk** is the risk that the market value of securities in the portfolio will fall due to changes in general interest rates. Interest rate risk is mitigated by: (a) structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity, and (b) by investing operating funds primarily in shorter-term securities.

**B. LIQUIDITY** - As a second objective, the Pooled Investment Fund should remain sufficiently flexible to enable the County Director of Finance to meet all operating requirements which may be reasonably anticipated in any depositor's fund. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands (static liquidity). No more than 35% of the portfolio may be invested in securities maturing in three to five years and during peak tax collection no more than 30%. Percent restrictions shall be applicable only for the date of purchase. Any future percent deviations due to cash flow demands reducing the total investment portfolio shall not be considered out of compliance. Furthermore, since all possible cash demands cannot be anticipated, the portfolio shall consist largely of securities with active secondary or resale markets (dynamic liquidity).

**C. PUBLIC TRUST** - In managing the Pooled Investment Fund, the County Director of Finance and the authorized investment staff should avoid any transactions that might impair public confidence in Kings County and the participating local agencies. Investments should be made with precision and care, considering the probable safety of the capital as well as the probable income to be derived.

**D. MAXIMUM RATE OF RETURN** - As the fourth objective, the Pooled investment Fund is designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs. Return on investment is of least importance compared to the safety and liquidity objectives described above. The core of investments are limited to relatively low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities can be sold prior to maturity for the following reasons: (1) a declining credit security to minimize loss of principal; (2) a security swap to improve the quality, yield, or target duration in the portfolio; (3) the liquidity needs of the portfolio require that the security be sold; (4) a call notification of a make-whole bond which, given unfavorable market conditions, could deteriorate the price of the bond on the redemption date, or (5) to realize a profit. If there is a realized loss of principal, the loss will first be allocated against the interest earned in the current quarter on the sold security. If the security's current interest is not sufficient to cover the loss, then the Director of Finance may allocate the loss against a profit realized from selling a security in the same quarter, and/or the total current and future portfolio interest earnings. In the event of an imminent loss of principal for which the security's interest would not be sufficient to cover the loss, the Director of Finance may withhold from the total current and future portfolio interest earnings to reserve against a future maximum anticipated actual loss.

## **V. STANDARD OF CARE**

**A. PRUDENCE** - The County Director of Finance, as a trustee and therefore a fiduciary, is subject to the Prudent Investor Standard-which states, "When investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, the county treasurer shall act with care, skill, prudence, and diligence under the circumstances then prevailing, specifically including, but not limited to, the general economic conditions and the anticipated needs of the county and other depositors, that a prudent person acting in a like capacity and familiarity with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principal and maintain the liquidity needs of the county and the other depositors." The standard of prudence to be used by investment staff shall be the "prudent person" standard, which provides, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital, liquidity needs, as well as the probable income to be derived." This standard shall be applied in the context of managing an overall portfolio.

When investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds the County Director of Finance shall act with the care, skill, prudence and diligence to meet the aims of the investment objectives listed in order in Section IV., Investment Objectives. Investment staff acting in accordance with written procedures and this Policy and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and the liquidity and the sale of securities are carried out in accordance with the terms of this policy.



**B. ETHICS AND CONFLICT OF INTEREST** - Treasury staff involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions. The investment staff shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. The investment staff shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the treasury.

Pursuant to Government Code Section 27133(d), the County Director of Finance, individual Treasury employees, or any member of the County Treasury Oversight Committee may not accept honoraria, gifts, and gratuities from advisors, brokers, dealers, bankers, or other persons with whom the County Treasury conducts business in an amount exceeding \$50.00.

**C. DELEGATION OF AUTHORITY** - Authority to manage the investment program is granted to the County Director of Finance by the Kings County Board of Supervisors. The moneys invested will be actively managed by the Director of Finance and his/her staff, who shall carry out established written procedures and internal controls for the operation of the investment program consistent with this Policy. No person may engage in an investment transaction except as provided under the terms of this Policy and the procedures established by the Director of Finance. The Director of Finance shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate staff. (See also Safekeeping and Custody, Internal Controls VI B. below). The authority to execute investment transactions for the portfolio shall be limited to the Assistant Director of Finance - Treasury, the Treasury Manager, and in the absence of the Treasury Manager, the Accounting Specialist-Treasury Operations.

## **VI. SAFEKEEPING AND CUSTODY**

**A. DEPOSITORY INSTITUTIONS** – As far as possible, all money belonging to, or in the custody of the County Director of Finance shall be deposited for safekeeping in state or national banks selected by the Director of Finance, or may be invested as set forth in Section VII. To be eligible to receive funds, the bank shall have received an overall rating of not less than “satisfactory” in its most recent evaluation by the appropriate federal financial supervisory agency of its record of meeting the credit needs of California’s communities pursuant to Section 2906 of Title 12 of the United States Code.

**B. AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS** - Schedule 1- Statement of Authorized Firms, on page 15, is a list of County Director of Finance approved financial institutions and broker/dealers authorized to provide investment services to the Treasury. Authorized firms can be added or deleted only with the Director of Finance’s approval. Any changes will result in modification to Schedule 1, but will not be considered a revision to this policy. Changes to authorized firms shall be reported to the County Treasury Oversight Committee and Board of Supervisors within two (2) weeks. The authorized parties include "primary" dealers or divisions of a primary dealers, selected on the basis of creditworthiness, capital adequacy, availability of investment inventory, and experience in trading in authorized investments. Firms utilized for money market mutual funds must either attain the highest ranking or the highest letter and numerical rating provided by not less than two of the three largest

nationally recognized statistical-rating organizations (NRSRO) OR have retained an investment adviser registered or exempt from registration with the Securities and Exchange Commission with not less than five years experience (i) investing in the securities and obligations as authorized in G.C. 53601, or (ii) managing money market mutual funds; and have assets under management in excess of five hundred million dollars (\$500,000,000). All financial institutions and broker/dealers who desire to become qualified firms for County Treasury investment transactions must supply the audited financial statements, proof of National Association of Securities Dealers (NASD) certification, proof of State registration, completed broker/dealer questionnaire, and certification of having read the Kings County Investment Policy. An annual review of the financial condition of qualified firms will be conducted by the Assistant Director of Finance - Treasury.

The Treasury shall not do any investment business with any broker, brokerage, dealer, or securities firm that has, within any consecutive 48-month period following January 1, 1996, made a political contribution, in an amount exceeding the limitations contained in Rule G-37 of the Municipal Securities Rulemaking Board, to any member of the Board of Supervisors or any candidate for those offices. Firms must provide corporate policy statements regarding compliance with political contributions limitations of Rule G-37.

**C. INTERNAL CONTROLS** - The County Director of Finance is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the investment portfolio are protected from loss, theft, or misuse. The internal control structure is designed to provide reasonable assurance that these objectives are met. The concept of reasonable assurance recognizes that (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management.

Daily, or when next available, the County Director of Finance or designee will

(1) Review and initial all Investment Purchase Orders to verify compliance with the overall Policy, Investment Parameters, and Authorized Institutions.

(2) Review and initial the "Daily Balance Sheet" to insure continuous compliance of portfolio investments (percentage distribution ) to the Policy and Investment Parameters.

Weekly, the County Director of Finance or designee will verify that the Portfolio Percentage Report by investment type is balanced to the Daily Balance Sheet.

Monthly, all funds maintained by the County Director of Finance, including cash in treasury, deposits in transit, Kings County Department of Finance's checking account balance, and investment holdings will be audited by the County Department of Finance – Accounting Division.

Quarterly, the County Director of Finance or designee will report compliance of the investment portfolio to the Director of Finance's Statement of Investment Policy. (See Section IX. Reporting Methods on page 12)



Annually, the County Treasury Oversight Committee shall hire an external auditor to conduct an independent review to assure compliance of the Director of Finance's investment activities with the Statement of Investment Policy.

**D. SAFEKEEPING** - All securities purchased either outright or on repurchase agreements shall be held in safekeeping by a third party bank trust department acting as agent for the County under terms of a custody agreement executed by the bank and the Director of Finance. The only exceptions authorized are purchases from Local Agency Investment Fund (LAIF), collateralized time deposits, collateralized bank money market accounts, and investments in money market mutual funds.

**E. VOLUNTARY DEPOSITORS** - If a local agency determines the agency has excess funds which are not required for immediate use and with the consent of the County Director of Finance, the legislative or governing body may, by resolution or minute order, authorize the deposit of excess funds into the County Treasury for the purpose of investment pursuant to Government Code Section 53635. At no time will the County Treasury accept deposits of personal funds unless by Court order.

The County Director of Finance shall, on a case by case basis, determine the terms and conditions under which a city, public district, or any public or municipal corporations located within Kings County, and not required to deposit their funds in the County Treasury, may voluntarily deposit funds for investment purposes. The County Director of Finance shall evaluate each proposed deposit request prior to approving the deposit into the Treasury. The County Director of Finance must make a finding that the proposed deposit will not adversely affect the interests of the other depositors in the County Investment pool, prior to approving the deposit.

**F. WITHDRAWAL OF FUNDS FOR EXTERNAL INVESTMENT** -The County Treasury Oversight Committee's approved policy statement on "Treasury Restrictions on Withdrawal for External Investment" establishes the terms and conditions for Treasury depositors withdrawing funds for investment outside the County investment pool. (See Appendix A on page 17 and 18)

Any local agency, public entity, or public official that has funds on deposit in the County Treasury investment pool and that seeks to withdraw funds for the purpose of investing or depositing those funds outside the County Treasury pool, shall submit a resolution or minute order approved by the legislative or governing body requesting the withdrawal of the funds. Funds withdrawn shall become the responsibility of the requesting legislative body, and the Director of Finance will be held harmless from liability.

The County Director of Finance shall evaluate each proposed withdrawal for its consistency with the County Treasury Oversight Committee policy prior to approving the withdrawal. The County Director of Finance must also make a finding that the proposed withdrawal will not adversely affect the interests of the other depositors in the County Treasury pool, prior to approving the withdrawal.

## **VII. SUITABLE AND AUTHORIZED INVESTMENTS**

**A. INVESTMENT TYPES** - The County treasury may invest money among the following authorized investments and within the limits imposed by Government Code 53601 et seq. or 53635 et seq., or as more further restricted in Schedule 2-Investment Parameters on page 16:

- 1. United States Treasury Bills, Notes, Bonds, and Certificates of Indebtedness**, or those for which the full faith and credit of the United States are pledged for the payment of principal and interest.
- 2. Registered state warrants or treasury notes or bonds of the State of California**, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the State or by a department, board, agency, or authority of the State.
- 3. Registered treasury notes or bonds of any of the other 49 states** including bonds payable solely out of the revenues from revenue-producing property owned, controlled, or operated by a state or by a department, board, agency, or authority of any of the other 49 states, in addition to California.
- 4. Bonds, notes, warrants, or other evidences of indebtedness of any local agency within the State of California**, including bonds payable solely out of the revenues from a revenue-producing property owned, controlled, or operated by the local agency, or by a department, board, agency, or authority of the local agency.
- 5. Federal agency or United States government-sponsored enterprise obligations, participations, or other instruments**, including those issued by or fully guaranteed as to principal and interest by federal agencies or United States government-sponsored enterprises.
- 6. Banker's Acceptances (BA)** otherwise known as Bills of Exchange or Time Drafts, both domestic and foreign, drawn on and accepted by a commercial bank.
- 7. Commercial Paper (CP)** of "prime" quality issued by corporations that are organized and operating within the United States and having total assets in excess of five hundred million dollars (\$500,000,000).
- 8. Negotiable Certificates of Deposit** issued by a nationally or state chartered bank or a savings association or federal association, or by a federally- or state-licensed branch of a foreign bank.
- 9. Certificates of Deposit Account Registry Service (CDARS)** placed with a local CDARS member. CDARS are fully insured as to principal and interest that may be accrued by the Federal Deposit Insurance Corporation (FDIC) or the National Credit Union Administration (NCUA).
- 10. Collateralized Time Deposits** issued by a nationally or state-chartered bank or savings and loan association within the State of California with an overall rating of not less than "satisfactory"



in its most recent evaluation by the appropriate federal financial supervisory agency of its record of meeting the credit needs of California's communities pursuant to Section 2906 of Title 12 of the United States Code.

**11. Repurchase Agreements or Reverse Repurchase Agreements, or Securites Lending Agreement** purchased in compliance with the Government Code 53601(j). Repurchase agreements must be issued by nationally or state-chartered banks or primary security dealers with whom the County Director of Finance has entered into a Master Repurchase Agreement.

**12. Medium Term Corporate Notes (MTN)**, defined as all corporate and depository institution debt securities with a maximum remaining maturity of five years or less, issued by corporations organized and operating within the United States or by depository institutions licensed by the United States or any state and operating within the United States.

**13. Shares of Beneficial Interest** issued by diversified management companies (1) that invests in the securities and obligations as authorized by subdivision (a) to (k), inclusive, or subdivisions (m) to (o) inclusive of Government Code 53601, and that comply with the investment restrictions of Article 2 of the Government Code (commencing with Section 53630), or (2) that are money market funds registered with the Securities and Exchange Commission under the Investment Company Act of 1940. (15 U.S.C. Sec 80a-1, and following.)

**14. Local Agency Investment Fund (LAIF)** an investment pool created by Government Code 16429.1 in which the State Treasurer invests pooled political subdivision funds.

**15. Notes, Bonds, or other obligations** secured by a valid first priority security interest in eligible securities listed in Section 53651 having a market value at least equal to that required by Section 53652.

**16. Shares of beneficial interest issued by a joint powers authority** organized pursuant to Section 6509.7 that invests in the securities and obligations authorized in subdivisions (a) to (q), inclusive. Each share shall represent an equal proportional interest in the underlying pool of securities owned by the joint powers authority. To be eligible under this section, the joint powers authority issuing the shares shall have retained an investment adviser that meets all of the following criteria:

- (1) The adviser is registered or exempt from registration with the Securities and Exchange Commission.
- (2) The adviser has not less than five years of experience investing in the securities and obligations authorized in subdivisions (a) to (q), inclusive.
- (3) The adviser has assets under management in excess of five hundred million dollars (\$500,000,000).

**17. Supranational Debt Obligations** United States dollar-denominated senior unsecured unsubordinated obligations issued or unconditionally guaranteed by the International Bank for Reconstruction and Development (IBRD), International Finance Corporation (IFC), or Inter-American Development Bank (IADB) only, eligible for purchase and sale within the United States. Authorized by CGC 53601 (q) and this policy.

**B. RESTRICTIONS ON AUTHORIZED INVESTMENTS-** In accordance with G.C. 53601.6, the County Treasury shall not invest any funds in inverse floaters, range notes, or mortgage derived interest-only strips. Additionally, no funds shall be invested in any security that could result in zero interest accrual if held to maturity. No funds shall be invested in Medium Term Corporate Notes with a make-whole call provision that, at time of purchase, are priced at a premium. No shares of beneficial interest will be purchased where the principal dollars invested are subject to daily net asset value (NAV) adjustments of the fund's portfolio except for the CalTrust. The Treasury shall not invest in financial options and futures contracts directly, but may purchase authorized investments of callable securities with imbedded call provisions. The Treasury will not purchase an authorized investment below the credit quality restriction of Schedule 2 - Investment Parameters, but may elect to hold an instrument to maturity that has been later downgraded by the nationally recognized statistical-rating organization i.e. Moody's, Standard and Poors, or Fitch.

**C. COMPETITIVE BIDDING** - Bids for investment products shall be taken from a minimum of three authorized institutions. Awards will be made giving consideration to safety, liquidity, a balanced portfolio, and diversification. Exceptions to the above would involve repurchase agreements, securities possessing unique characteristics which would make competitive bidding impractical, or market circumstances in which competitive bidding could be adverse to the best interest of the Director of Finance's investment program.

**D. COLLATERALIZATION** - In accordance with California Government Code 53652, 53601 (j) full collateralization of public deposits is required for collateralized time deposits, collateralized bank money market accounts, and repurchase agreements. The Director of Finance may waive collateralization for that portion of any deposit that is fully insured by the FDIC per Government Code 53653.

## **VIII. INVESTMENT PARAMETERS**

**A. DIVERSIFICATION** - The investments will be diversified by security type and institution within the percent restrictions of Government Code 53601, 53601.8, 53635, 53635.2, and 53635.8 or as further defined in Schedule 2, Investment Parameters. Percent restrictions shall be applicable only for the date of purchase. Any future percent deviations due to cash flow demands reducing the total investment portfolio shall not be considered out of compliance. Maximum investment amounts in any issuer name shall be limited as provided in the Investment Parameters on page 16.

**B. MAXIMUM MATURITIES** - Maturity limitations for each instrument type shall be restricted as provided in Government Code 53601, 53601.8, 53635, and 53635.8 or as further defined in Schedule 2 - Investment Parameters on page 16. No investment shall be made in any security, other than a security underlying a repurchase agreement authorized in this policy, which at the time of investment has a term remaining to maturity in excess of five years, unless a legislative body has granted express authority to make that investment either specifically or as part of an investment program approved by that legislative body no less than three months prior to the investment.



## IX. REPORTING

**A. METHODS** - The County Director of Finance or designee shall prepare an investment report at least quarterly, including a succinct management summary that provides a clear picture of the status of the investment portfolio. This summary will be prepared in a manner, which will allow the reader to ascertain whether investment activities have conformed to the investment policy.

The report will be provided within 30 days following the end of the quarter covered by the report and submitted to the County Board of Supervisors, County Administrative Officer, Finance Director, other members of the County Treasury Oversight Committee, and pool participants.

The report will include the following:

1. A Statement of Compliance with the Investment Policy.
2. A listing of individual securities and moneys held at the end of the reporting period to include:
  - (a) The type of instrument.
  - (b) The name of the issuer.
  - (c) Purchase date, maturity date, and days to maturity.
  - (d) Issuers rating.(Long term or short term, as appropriate)
  - (e) Par and dollar amount invested in each security.
  - (f) The current market value of securities as of the date of the report and the source of the valuation.
3. A statement estimating the ability of the County Treasury to meet its pool's expenditure requirement for the next six months.
4. A statement of the method of interest accounting used.
5. Portfolio Sector Allocation and Quality Allocation graphs.
6. A Statement of Interest Earnings Report for the Quarter.
7. If applicable, a description of any of the local agency's funds, investments, or programs, that are under the management of contracted parties, but excluding funds deposited into the Local Agency Investment Fund administered by the State Treasurer.

**B. QUARTERLY INTEREST CALCULATION AND APPORTIONMENT** - Gross interest for the quarter is the total interest earned on an accrual basis on the Treasury portfolio investments for that quarter. Administrative expenses pursuant to G.C. 27013 are deducted to arrive at net interest to be apportioned. Administrative expenses consist of audit expenses, direct banking expenses, not otherwise recovered directly from Treasury depositors, safekeeping fees, plus actual quarterly Treasury operational expenses. The net earnings for the quarter are divided by the Treasury's total average daily balance creating an "interest allocation factor" or "daily

interest factor" for each average dollar invested. Multiply the "interest allocation factor" by the quarterly average daily balance of each fund to determine the interest earnings for each fund. Interest is apportioned quarterly to all depositors in the Treasury pool. The "interest allocation factor" can be converted into the annualized quarterly interest rate; multiply the factor by the number of days in the year, and divide that answer by the number of days in the quarter.

## **X. POLICY EXCEPTIONS & REVISIONS**

**A. EXEMPTION** - Any previously legal investments, that settled prior to the effective date and that no longer meet the current guidelines of this Policy, shall be exempted from the new requirements. At maturity or liquidation, such moneys shall be reinvested only as provided by this Policy.

Moneys held by a trustee or fiscal agent and pledged to the payment or security of bonds or other indebtedness, or obligations under a lease, installment sale, or other agreement of a local agency, or certificates of participation in those bonds, indebtedness, or lease installment sale, or other agreements, may be invested in accordance with the statutory provisions governing the issuance thereof. The proceeds of sales, or funds set aside for the repayment, of any notes or other indebtedness issued shall not be invested for a term that exceeds the term of the notes.

**B. AMENDMENTS** - This policy shall be reviewed at least on an annual basis. Any changes shall be submitted by the Director of Finance to the County Treasury Oversight Committee for consideration and comments, and the Board of Supervisors for review and approval.

**KINGS COUNTY DIRECTOR OF FINANCE'S  
SCHEDULE 1 - STATEMENT OF AUTHORIZED FIRMS**

The Treasury is authorized to conduct investment security transactions with the following investment firms and broker/dealers, designated by the Federal Reserve Bank as primary government dealers or divisions of primary dealers. Security transactions with firms, other than those appearing on this list, are prohibited.

- A. Firms designated by the Federal Reserve Bank as Primary Government Dealers or a division of a Primary Dealer:

UBS Financial Services Inc., an affiliate of UBS Securities LLC  
RBC Capital Markets, LLC  
Wells Fargo Securities, LLC  
Cantor Fitzgerald & Co.

- B. Firms designated for the purchase of money market mutual funds pursuant to G.C. 53601 (l) and (p):

BlackRock  
Bank of the West  
CalTRUST

- C. Firms designated for repurchase agreements with Master Repurchase Agreements on file:

UBS Financial Services Inc., an affiliate of UBS Securities LLC

- D. State of California, Local Agency Investment Fund

- E. Purchases directly from major issuers of commercial paper, bankers acceptances, negotiable certificates of deposit, or collateralized time deposits, meeting the requirements set forth in section 53635, 53601(g), 53601(i), 53601(n), respectively, and 53635.2 of the California Government Code.

To ensure compliance with the County Director of Finance's Investment Policy, firms designated in A and C above are supplied a complete copy of the policy and must certify having read it.

  
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James P. Erb, CPA, Director of Finance

Dated: January 1, 2023



SCHEDULE 2 – INVESTMENT PARAMETERS (Revised 11/18/15)

AUTHORIZED INVESTMENTS	DIVERSIFICATION	PURCHASE RESTRICTIONS	MATURITY	CREDIT QUALITY (NRSRO)
U.S. Treasury notes, bills, bonds or other certificates of indebtedness	95% Max.	None	Max. 5 years	N/A
Notes, participations, or obligations issued by Federal agencies or United States government-sponsored enterprises (GSE)	85% Max.	None	Max. 5 years	N/A
Bonds, notes, warrants or certificates of indebtedness issued by the State of California or local agencies or County of Kings or any other State	20% or \$20mm Max.	None	Max. 5 years unless prior BOS approval	L/T rating A or A2 or better
Bankers Acceptances	40% Max.	Max. \$5mm any one name	Max. 180 days	S/T rating A-1 or P-1 L/T rating (if Outstanding) AA- or Aa3 or better
Commercial paper of corporations organized and operating within the U.S. with total assets exceeding \$500 mm	40% Max.	Max. 10% in any one name, No Extendable CP	Max. 270 days.	S/T rating A-1 or P-1 L/T rating (if Outstanding) AA- or Aa3 or better
State of California Local Agency Investment Fund	Max. Dollars allowed by State Treasurer	Max. Transactions allowed by State Treasurer	Overnight liquidity	N/A
Negotiable CD's issued by National or State chartered banks or a federally- or state- licensed branch of a foreign bank	25% Max. (CDs + CDARS)	G.C. 53638 policy restrictions	Max. 3 years	L/T rating AA- or Aa3 or better
Certificates of Deposit Account Registry Service (CDARS)	25% Max (CDs + CDARS)	G.C. 53601.8 & 53635.8 conditions apply	Max. 3 years	100% FDIC/NCUA insured as to Principal and Interest
Collateralized Time Deposits.	10% Max.	Collateral policy restrictions G.C. 53601(n)	Max. 24 months	
Repurchase Agreements with collateral restricted to U. S. Treasury, Federal Agencies, or United States government-sponsored enterprises (GSE)	10% Max.	Master Repurchase and Tri-Party Custodial Agreements to be on file. 102% haircut	Max. 1 year	
Reverse Repurchase Agreements or Securities Lending on U.S. Treasury & Federal Agency Securities in portfolio	10% Max with approval of the Director of Finance	G.C. 53601(j) Reverse Repurchase and Securities Lending restrictions	Max. 92 days unless guaranteed spread	
Corporate Notes on U.S. Corp or U.S. Subsidiary of a foreign corp.	30% Max.	Max. \$15mm any one name Make - Whole Call Restrictions	Max. 5 years	L/T rating AA- or Aa3 or better
Asset Backed Securities on U.S. Corp.	0% Max.	Not authorized	Not authorized	Not Authorized
Money Market mutual funds that invest in eligible securities meeting Government Code requirements.	20% Max.  10% per fund	Fund 5 years or more old NAV pricing <b>restriction</b> No front or back loads	Overnight liquidity	L/T rating: Highest rating from two NRSRO, i.e. AAA, Aaa, etc. Retain Investment Advisor per G.C. 53601(l) & (p)
Supranationals – Washington dollar denominated IBRD, IFC or IADB	20% Max. 10% per Name	Max. 10% in any one name	Max. 5 years	L/T rating: Highest rating from two NRSRO, i.e. AAA, Aaa, etc.



## APPENDIX A

### COUNTY TREASURY OVERSIGHT COMMITTEE

Policy Statement and Authorized Practice Approved March 4, 1996

#### Treasury Restrictions on Withdrawal for External Investment

Authorization: Pursuant to Government Code Section 27130 and Kings County Board of Supervisor's Resolution No. 95-081, dated December 5, 1995, the Kings County Treasury Oversight Committee is authorized to establish criteria on the withdrawal of funds on deposit in the County Treasury investment pool for the purpose of investing or depositing those funds outside the County Treasury pool.

Request for Withdrawal: Any local agency, public entity, or public official that has funds on deposit in the County Treasury investment pool and that seeks to withdraw funds for external deposit or investment, shall first submit a request by resolution or minute order approved by the legislative or governing body for withdrawal of the funds.

Assessment of Withdrawal Impact: The County Director of Finance shall evaluate all requests for withdrawal to determine if the interests of the other Treasury depositors in the County Treasury pool will be adversely affected. If the County Director of Finance determines that the combined number of requests or total dollar amount requested is sufficient to constitute a "run on the treasury", no withdrawal requests shall be processed until the County Treasury Oversight Committee has reviewed the treasury financial position and assists the Director of Finance in establishing an action plan.

Approval or Disapproval: The County Director of Finance shall approve all requests upon the finding that other Treasury depositors will not be adversely affected. If other Treasury depositors are perceived to be adversely impacted, the County Director of Finance may postpone action on any withdrawal request until the County Treasury Oversight Committee has reviewed the situation.

Approved Withdrawal Criteria: Approved withdrawals will be processed dependent on availability of funds, the type of investments required to be liquidated, market conditions, settlement periods, and dollar amounts to be withdrawn. The following are target goals for withdrawals:

- a. If adequate liquidity exists in short term investments and requires minimal liquidation and settlement, withdrawals of amounts up to \$1,000,000.00 shall be processed immediately upon the County Director of Finance's approval.
- b. If the County Treasury liquidity position is such as to require liquidation of more difficult investment(s), the below processing times shall apply based on the withdrawal dollar amounts and market factors.
  - (1). If the withdrawal amount is less than \$1,000,000.00, and favorable market conditions exist, requests shall be processed within three workdays.

(2). If the withdrawal amount is greater than \$1,000,000.00, or unfavorable market conditions exist, requests shall be processed within five workdays.

*Disclaimer of Liability:* Any and all funds withdrawn from the County Treasury investment pool for the purpose of investing or depositing such funds outside the pool shall become the responsibility of the legislative body requesting the action. The County Director of Finance or County of Kings shall in no manner be held responsible or liable for withdrawn funds or investments purchased with said funds. The request of any legislative body, by resolution or minute order, authorizing the withdrawal of funds for deposit or investment outside the County Treasury investment pool must provide a disclaimer of liability. The Director of Finance shall not honor any such withdrawal request if a disclaimer clause is not provided.

## **GLOSSARY OF TERMS**

**AGENCIES OR FEDERAL AGENCIES:** Federal sponsored agency securities including discount notes, or interest bearing notes, and bonds. The agencies were created by Congress to reduce the cost of capital for certain borrowing sectors of the economy deemed to be important enough to warrant assistance, such as farmers, homeowners, and students.

**ASKED PRICE:** The lowest price at which a dealer is willing to sell a security.

**BANKERS ACCEPTANCES (BA'S):** A time draft or bill of exchange that is accepted payment by banks engaged in financing of international trade. The accepting institution guarantees payment of the bill as well as the issuer.

**BID:** Price at which someone is willing here and now to purchase a security.

**BOOK VALUE:** The value at which a security is carried on the inventory list or other financial records of an investor. The Book Value may differ significantly from the security's current value in the market.

**BROKER:** Person or firm acting as intermediary between buyer and seller.

**CALLABLE BOND:** A bond issue in which all or part of its outstanding principal amount may be redeemed before maturity by the issuer under specified conditions.

**CERTIFICATES OF DEPOSIT (CD'S):** A time deposit with a specific maturity evidenced by a certificate. They are issued in two forms negotiable and collateralized.

**Negotiable Certificates of Deposit:** May be sold by one holder to another prior to maturity. The issuing bank agrees to pay the amount of the deposit plus interest earned to the BEARER of the certificate at maturity.

**Collateralized Time Deposits:** These certificates are collateralized and are not money market instruments since they cannot be traded in the secondary market. They are issued on a fixed maturity basis and fixed payee.

**CERTIFICATE OF DEPOSIT ACCOUNT REGISTRY SERVICES (CDARS):** Certificates of Deposit that are placed by a member bank with commercial banks, savings banks, savings and loan associations, or credit unions, such that the principal and all accrued interest during the term of the certificate are fully insured by either the FDIC OR NCUA.

**COLLATERAL:** Securities pledged by a bank to secure deposits of public funds, or an asset pledged by a borrower to a lender.

**COMMERCIAL PAPER:** An unsecured short-term promissory note issued by corporations with maturities ranging from 2 to 270 days.



**COUNTY TREASURY OVERSIGHT COMMITTEE:** A committee established by Board of Supervisors Resolution No. 95-081, dated December 5, 1995 to allow local agency representatives participation in the policies that guide the investment of depositor funds. The primary responsibilities include: (1) review and monitor the County Director of Finance's investment policy, (2) cause an annual audit to be conducted to determine the county treasury's compliance, and (3) establish criteria for depositor withdrawal of funds for the purpose of investing or depositing outside the county treasury pool.

**COUPON RATE:** The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value.

**DEALER:** A dealer, as opposed to a broker, acts as a principal in all transaction, buying and selling for his own account.

**DEBENTURE:** A longer-term debt instrument issued by a corporation that is unsecured by other collateral. Hence, only the good faith and credit standing of the issuer backs the security.

**DELIVERY VERSUS PAYMENT:** There are two methods of delivery of securities: delivery vs. payment and delivery vs. receipt. Delivery vs. payment is delivery of securities with an exchange of money for the securities. Delivery vs. receipt is delivery of securities with an exchange of a signed receipt for the securities.

**DISCOUNT:** The difference between the cost price of a security and its maturity when quoted at lower than face value. A security selling below original offering price shortly after sale also is considered to be at a discount.

**DISCOUNT SECURITIES:** Non-interest bearing money market instruments that are issued at a discount and redeemed at maturity for full face value, e.g. U.S. Treasury Bills

**DIVERSIFICATION:** A process of investing assets among a range of security types by sector, maturity, and quality rating.

**DOLLAR WEIGHTED AVERAGE MATURITY:** The sum of the amount of each outstanding investment multiplied by the number of days to maturity, divided by the total amount of outstanding investments.

**FEDERAL CREDIT AGENCIES:** Agencies of the Federal government set up to supply credit to various classes of institutions and individuals, e.g. S&L's, small business firms, students, farmers, farm cooperatives, and exporters.

**FEDERAL DEPOSIT INSURANCE CORPORATION (FDIC):** A federal agency that insures bank deposits, currently up to \$250,000 per deposit.

**FEDERAL FARM CREDIT BANKS (FFCB):** is a nationwide system of lending institutions that provide credit and related services to farmers, ranchers, producers and harvesters of agricultural products, and other farm related businesses.

**FEDERAL FUNDS RATE:** The rate of interest at which Fed funds are traded. This rate is currently pegged by the Federal Reserve through open-market operations.

**FEDERAL HOME LOAN BANKS (FHLB):** The institutions that regulate and lend to savings and loan association. The Federal Home Loan Banks play a role analogous to that played by the Federal Reserve Banks vis-à-vis member commercial banks.

**FEDERAL HOME LOAN MORTGAGE CORPORATION (FHLMC) :** is a federally chartered and stockholder-owned corporation. Freddie Mac purchases mortgage loans from qualified financial institutions and resales these loans in the form of guaranteed mortgage securities.

**FEDERAL NATIONAL MORTGAGE ASSOCIATION (FNMA):** FNMA, like GNMA was chartered under the Federal National Mortgage Association Act in 1938. FNMA is a federal corporation working under the auspices of the Department of Housing and Urban Development (HUD). It is the largest single provider of residential mortgage funds in the United States. Fannie Mae, as the corporation is called, is a private stockholder-owned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans, in addition to fixed-rate mortgages. FNMA's securities are also highly liquid and are widely accepted. FNMA assumes and guarantees that all security holders will receive timely payment of principal and interest.

**FEDERAL OPEN MARKET COMMITTEE (FOMC):** Consists of seven members of the Federal Reserve Board and five of the twelve Federal Reserve Bank Presidents. The President of the New York Federal Reserve Bank is a permanent member, while the other Presidents serve on a rotating basis. The Committee periodically meets to set Federal Reserve guidelines regarding purchases and sales of Government Securities in the open market as a means of influencing the volume of bank credit and money.

**FEDERAL RESERVE SYSTEM:** The central bank of the United States created by Congress and consisting of a seven member Board of Governors in Washington, D.C., 12 regional Federal Reserve Banks, their 24 branches, and all national and state banks that are members of the system.

**FLOATER:** A derivative that has its coupon determined by using the yield of other securities.

**FUTURES:** Futures contracts are the units of trading at a commodity exchange. They are legally binding agreements made within the confines of an exchange trading area. All futures contracts call for the purchase or sale of a physical commodity or financial instrument on dates from one month to more than two years in the future.

**GOVERNMENT NATIONAL MORTGAGE ASSOCIATION (GNMA or Ginnie Mae)** Securities influencing the volume of bank credit guaranteed by GNMA and issued by mortgage bankers, commercial banks, savings and loan associations, and other institution. Security holder is protected by full faith and credit of the U.S. Government. Ginnie MAE securities are backed by the FHA, VA, or FMHM mortgages. The term "passthroughs" is often used to describe Ginnie Maes.

**GOVERNMENT-SPONSORED ENTERPRISES (GSE):** General term for several privately owned, publicly chartered agencies created to reduce borrowing costs for certain sectors of the economy such as



farmers, homeowners and students. The GSEs that issue debt instruments include: Federal Home Loan Banks, Federal National Mortgage Association, Federal Home Loan Mortgage Corporation, Federal Farm Credit System, Federal Agricultural Mortgage Corporation, and the Student Loan Marketing Association.

**LIQUIDITY:** A liquid asset is one that can be converted easily and rapidly into cash without a substantial loss of value. In the money market, a security is said to be liquid if the spread between bid and asked prices is narrow and reasonable sales can be done at those quotes.

**LOCAL AGENCY INVESTMENT FUND (LAIF):** The aggregate of all funds from political subdivisions that are placed in the custody of the California State Treasurer for investment and reinvestment.

**MARKET RISK:** The risk that the value of a security will rise or decline as a result of changes in market conditions.

**MARKET VALUE:** The price at which a security is trading and could presumably be purchased or sold.

**MASTER REPURCHASE AGREEMENT:** A written contract covering all future transactions between the parties to repurchase--reverse repurchase agreements that establishes each party's rights in the transaction. A master agreement will often specify, among other things, the right of the buyer-lender to liquidate the underlying securities in the event of default by the seller-borrower.

**MATURITY:** The date upon which the principal or stated value of an investment becomes due and payable.

**MONEY MARKET:** The market in which short-term debt instruments (bills, commercial paper, banker's acceptances, etc.) are issued and traded.

**MONEY MARKET MUTUAL FUND:** Mutual funds that invest solely in money market instruments (short-term debt instruments, such as Treasury bills, commercial paper, bankers' acceptances, etc.).

**NATIONALLY RECOGNIZED STATISTICAL-RATING ORGANIZATION (NRSRO)** Independent credit rating agencies which are utilized to analyze and rate the quality of the issuers underlying debt.

**OFFER:** The price asked by a seller of securities. (When you are buying securities, you ask for an offer.)

**OPEN MARKET OPERATIONS:** Purchases and sales of government and certain other securities in the open market by the New York Federal Reserve Bank as directed by the FOMC in order to influence the volume of money and credit in the economy. Purchases inject reserves into the bank system and stimulate growth of money and credit; sales have the opposite effect. Open market operations are the Federal Reserve's most important and most flexible monetary policy tool.

**OPTIONS:** The buyer of a call option has the right to buy the underlying security at fixed price. The option seller is obligated to sell the security if the buyer chooses to exercise the option.

**PORTFOLIO:** Collection of securities held by an investor.

**PRIMARY DEALER:** A group of government securities dealers who submit daily reports of market activity and positions and monthly financial statements to the Federal Reserve Bank of New York and are subject to its informal oversight. Primary dealers include Securities and Exchange Commission (SEC)-registered securities broker-dealer, banks and a few unregulated firms.

**PRUDENT PERSON RULE:** An investment standard. In California the law requires that a fiduciary, such as a trustee, may invest money only in a list of securities approved by the State, the authorized investments. The trustee may invest in a security if it is one, which would be bought by a prudent person of discretion and intelligence who is seeking a reasonable income and preservation of capital.

**QUALIFIED PUBLIC DEPOSITORIES:** A financial institution which does not claim exemption from the payment of any sales or compensating use or ad valorem taxes under the laws of this state, which has segregated for the benefit of the commission eligible collateral having a value of not less than its maximum liability and which has been approved by the Public Deposit Protection Commission to hold public deposits.

**RATE OF RETURN:** The yield obtainable on a security based on its purchase price or its current market price. This may be the amortized yield to maturity on a bond or the current income return.

**REINVESTMENT RISK:** The risk that a fixed-income investor will be unable to reinvest income proceeds from a security holding at the same rate of return currently generated by that holding.

**REPURCHASE AGREEMENT (RP or REPO):** A holder of securities sells these securities to an investor with an agreement to repurchase them at a fixed price on a fixed date. The security "buyer" in effect lends the "seller" money for the period of the agreement, and the terms of the agreement are structured to compensate him for this. Dealers use RP extensively to finance their positions. Exception: When the Fed is said to be doing RP, it is lending money, this is increasing bank reserves.

**REVERSE REPURCHASE AGREEMENT:** A dealer of securities buys securities from an investor with an agreement to sell them at a fixed price on a fixed date. The security "buyer" in effect lends the "seller" or "investor" money for the period of the agreement, and the terms of the agreement are structured to compensate the dealer for this. Investors use reverse-repos to meet temporary cash shortages without liquidating the investments.

**SAFEKEEPING:** A service to customers rendered by banks for a fee whereby securities and valuables of all types and descriptions are held in the bank's vaults for protection.

**SECONDARY MARKET:** A market made for the purchase and sale of outstanding issues following the initial distribution.

**SECURITY:** Any investment instrument authorized for purchase under Government Code 53601 or 53635.



**SECURITIES AND EXCHANGE COMMISSION (SEC):** Agency created by Congress to protect investor in securities transactions by administering securities legislation.

**SECURITIES LENDING AGREEMENT:** An agreement under which a local agency agrees to transfer securities to a borrower who, in turn, agrees to provide collateral to the local agency. During the term of the agreement, both the securities and the collateral are held by a third party. At the conclusion of the agreement, the securities are transferred back to the local agency in return for the collateral.

**SUPRANATIONALS:** An international organization, or union, whereby member states transcend national boundaries or interests to share in the decision-making and vote on issues pertaining to the wider grouping.

**SURPLUS FUNDS:** All moneys are not required to meet the banks demands on the treasury to redeem check warrants on any given day are considered "surplus funds" for investments.

**TREASURY BILLS:** A non-interest bearing discount security issued by the U.S. Treasury to finance the national debt. Most bills are issued to mature in three months, six months, or one year.

**TREASURY NOTES:** A interest bearing security issued by the U.S. Treasury to finance the Federal debt with a maturity range of from zero to ten years.

**TREASURY BOND:** Long-term U.S. Treasury securities having initial maturities between ten to thirty years.

**TRI-PARTY CUSTODIAL AGREEMENT:** A third party custodian bank agrees to safekeep the repo collateral in a segregated custody account for the client. The custodian bank independently prices the collateral and ensures that the collateral is properly securitized.

**UNIFORM NET CAPITAL RULE (SEC RULE 15C3-1):** Securities and Exchange Commission requirement that member firms as well as nonmember broker-dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1; also called net capital rule and net capital ratio. Indebtedness covers all money owed to a firm, including margin loans and commitments to purchase securities, one-reason new public issues are spread among members of underwriting syndicates. Liquid capital includes cash and assets easily converted into cash.

**YIELD:** The rate of annual income return on an investment expressed as a percentage. (a) **INCOME YIELD** is obtained by dividing the current dollar income by the current market price for the security. (b) **NET YIELD** or **YIELD TO MATURITY** is the current income yield minus any premium above par or plus any discount from par in purchase price, with the adjustment spread over the period of the date of purchase to the date of maturity of the bond.

**YIELD-TO-CALL (YTC):** The rate of return an investor earns from a bond assuming the bond is redeemed (called) prior to its nominal maturity date.



**YIELD CURVE:** A graphic representation that depicts the relationship at a given point in time between yields and maturity for bonds that are identical in every way except maturity. A normal yield curve may be alternatively referred to as a positive yield curve.

**YIELD-TO-MATURITY:** The rate of return yielded by a debt security held to maturity when both interest payments and the investor's potential capital gain or loss are included in the calculation of return.

## BOARD ACTION ITEM

TOPIC:	APPROVAL OF RESOLUTION <b>B121422</b> . RESOLUTION REGARDING CALIFORNIA STATE PRESCHOOL PROGRAM CONTRACT APPROVAL AND AUTHORIZED SIGNATURE.
DATE OF MEETING:	December 14, 2022
ISSUE:	California Department of Education- California State Preschool Program requires Board Approval to enter into the Continued Funding Application and all contract documents. Board approval is also required to complete the application and contract documents utilizing electric signatures.
BACKGROUND:	Each fall the Kings County Office of Education's California State Preschool Program completes the Continued Funding Application to continue providing California State Preschool services. The 2023-2024 Continued Funding Application requires a Board resolution authorizing entering into the Continued Funding Application and all contract documents, and the use of electronic signatures to complete said application and contract.
RESOURCE:	<p>Rebecca Villa, Director ECE Programs <a href="mailto:rebecca.villa@kingscoe.org">rebecca.villa@kingscoe.org</a> (559)589-7075</p> <p>Joy Santos, Assistant Superintendent <a href="mailto:joy.santos@kingscoe.org">joy.santos@kingscoe.org</a> (559)589-7068</p>
RECOMMENDATION:	The Administration recommends the Board approve resolution <b>B121422</b> authorizing entering into the Continued Funding Application and contract, and the use of electronic signatures to complete said application and contract

**Kings County Office of Education  
Resolution B121422**

**RESOLUTION REGARDING CALIFORNIA STATE PRESCHOOL PROGRAM  
CONTRACT APPROVAL AND AUTHORIZED SIGNATURE**

**Statement of Approval**

**WHEREAS**, I am authorized by the California State Preschool Program's governing authority to execute the Continued Funding Application, and all related contract documents; signifying their intent to automatically renew the current contract for FY 2023–24, under new terms and conditions to be established by the California Department of Education, unless rejected in writing prior to the effective date of the new CSPP contract on July 1, 2023.

**WHEREAS**, I have supervisory authority over the California State Preschool Program, and I have actual, personal knowledge of the information provided in the Continued Funding Application and certify that it is true and correct in all material respects.

**WHEREAS**, I am familiar with and will ensure that the California State Preschool Program complies with all applicable program statutes and regulations.

**NOW, THEREFORE BE IT RESOLVED**, this resolution be adopted in order to certify the approval of the Kings County Office of Education's Governing Board to enter into a contract with the California Department of Education's-California State Preschool Program, vendor number 1016 for the purpose of providing child care and development services and to authorize the designated personnel to electronically sign contract documents for Fiscal Year 2023-2024.

PASSED AND ADOPTED by the Governing Board on December 14, 2022 by the following vote:

AYES:

NOES:

ABSENT:

STATE OF CALIFORNIA(SS)  
COUNTY OF KINGS)

I, Todd Barlow, Clerk/Secretary of the Kings County Office of Education's Governing Board, do hereby certify that the foregoing is a full and correct copy of a resolution duly passed and adopted by said Board at a regularly called and conducted meeting held on said date: December 14, 2022.

\_\_\_\_\_  
Clerk/Secretary of the Governing Board

\_\_\_\_\_  
Date

KINGS COUNTY OFFICE OF EDUCATION RESOLUTION NO. **C121422**

Board of Trustees  
Kings County Board of Education

RESOLUTION REGARDING ABSENT BOARD MEMBER COMPENSATION  
(Education Code § 35120(c))

**WHEREAS**, Education Code Section 35120(c) provides that a board member may be paid for any meeting when absent if the board by resolution duly adopted and included in its minutes finds that at the time of the meeting: 1) he or she is performing services outside the meeting for the school district or districts, (2) he or she was ill or on jury duty, (3) the absence was due to a hardship deemed acceptable by the board. Or;

**WHEREAS**, Board Bylaw 9250 provides that a board member may be paid for any meeting when absent if the board by resolution duly adopted and included in its minutes finds that at the time of the meeting: the board member attended an approved alternate attendance activity, sponsored or endorsed by the Kings County Office of Education, during the same month of the absence.

**NOW, THEREFORE BE IT RESOLVED** that the Trustees of the Kings County Board of Education determines as follows:

1. Board Member **Alicia Ramirez** was absent from the Kings County Board of Education's Regular board meeting held **November 9, 2022** due to:

- ☐ Performing services outside the meeting for the county office
- ☐ Illness
- ☐ Jury Duty
- ☐ Hardship deemed acceptable by the Board
- ☒ Attended an approved alternate attendance activity, sponsored or endorsed by the Kings County Office of Education.

Approved alternate attendance activity: **Shelly Baird Halloween Trunk or Treat Parade**

Date of approved alternate attendance activity: **Monday, October 31, 2022**

2. Said Board Members shall be paid for the meeting.

**PASSED AND ADOPTED THIS 14<sup>th</sup> day of December at a Regular board meeting, by the following vote:**

AYES:

NOES:

ABSTAIN:

ABSENT:

\_\_\_\_\_  
President

\_\_\_\_\_  
Vice President

**Kings County Board of Education  
Regular Meeting  
November 09, 2022  
Kings County Office of Education, 1144 W. Lacey Blvd., Hanford, CA 93230  
4:00 PM**

**CALL TO ORDER:** President Robinson convened the regular meeting of the Kings County Board of Education at 4:00 p.m. Mr. Adam Medeiros led the audience in the Pledge of Allegiance.

**MEMBERS PRESENT:** Board members in attendance included: President Tawny Robinson, Mr. Adam T. Medeiros, Mrs. Mickey Thayer, and Mrs. Mary Gonzales-Gomez. Ms. Alicia Ramirez was absent. Mr. Barlow presided as ex-officio secretary.

**OTHER PARTICIPANTS:** Mrs. Joy Santos, Mrs. Jamie Dial, Mrs. Lisa Horne, Mrs. Rebecca Jensen, Ms. Dawn Martin, Josie Castillo - Principal and Raquelle Alvarez - Learning Director of Parkview Middle School, Dr. Xavier Piña - Superintendent of Armona Union Elementary School District, student and family of student represented in expulsion hearing, and Ms. Leana Cantrell presided as the recording secretary.

**CLOSED SESSION:  
EXPULSION APPEAL  
HEARING, CASE NO. 01-2022:** President Robinson adjourned the meeting to closed session to conduct Expulsion Hearing, Case No. 01-2022 at 4:04 pm.

**REPORT ACTION TAKEN IN  
CLOSED SESSION:** The Board reconvened to open session at 5:10 pm. On motion by Adam Medeiros, second by Mickey Thayer, the Board moved to uphold the decision of the Armona Union Elementary School District. The vote was approved as follows:

**AYES: 3  
NOES: 1  
ABSENT: 1**

**COMMENTS FROM THE  
PUBLIC:** None.

**APPROVE MINUTES OF  
OCTOBER 12, 2022,  
REGULAR MEETING:** On motion by Adam Medeiros, second by Mickey Thayer, the minutes of the October 12, 2022 Regular meeting of the Kings County Board of Education were approved as follows:

**AYES: 3  
NOES: 0  
ABSENT: 1  
ABSTAIN: 1**

**APPROVE THE SETTING OF  
THE DATE AND TIME OF  
ANNUAL ORGANIZATIONAL  
MEETING OF THE KINGS  
COUNTY BOARD OF  
EDUCATION:**

President Robinson presented the setting of the date and time of the Annual Organizational Meeting of the Kings County Board of Education.

Wednesday, December 14, 2022 at 4:00 pm was presented as the date and time for the Annual Organizational Meeting of the Kings County Board of Education. The date falls in line with the regularly scheduled cadence of meetings previously set by the board.

On motion by Adam Medeiros, second by Mickey Thayer the setting of the date and time of the Annual Organizational Meeting of the Kings County Office of Education was approved as follows:

**AYES: 4  
NOES: 0  
ABSENT: 1**

**APPROVE THE SETTING OF  
THE DATE AND TIME OF  
ANNUAL ORGANIZATIONAL  
MEETING OF THE COUNTY  
COMMITTEE ON SCHOOL  
DISTRICT ORGANIZATION:**

President Robinson presented the setting of the date and time of the Annual Organizational Meeting of the County Committee on School District Organization.

Wednesday, December 14, 2022 at 4:00 pm was presented as the date and time for the Annual Organizational Meeting of the County Committee on School District Organization. The meeting would directly follow the meeting of the Kings County Board of Education.

On motion by Mickey Thayer, second by Adam Medeiros, the setting of the date and time of the Annual Organizational meeting of the County Committee on School District Organization was approved as follows:

**AYES: 4  
NOES: 0  
ABSENT: 1**

**APPROVE BOARD BYLAW  
9250 REMUNERATION,  
REIMBURSEMENT, AND  
OTHER BENEFITS WITH  
EXHIBIT:**

President Robinson presented Board Bylaw 9250 Remuneration, Reimbursement, and Other Benefits. It was noted that the Board would like to remove the term "special or emergency" from the Exhibit form and would like the language in the bylaw to state that a board member may attend a KCOE sponsored activity in lieu of the regular meeting "within one month of the absence".

On motion by Adam Medeiros, second by Mary Gonzalez-Gomes Board Bylaw 9250 Remuneration, Reimbursement, and Other Benefits was approved with the amendments as follows:



**AYES: 4**  
**NOES: 0**  
**ABSENT: 1**

**APPROVE BOARD MEMBER  
ABSENCE**

Mrs. Mary Gonzales-Gomez shared that she was absent from the October 12, 2022 meeting of the Kings County Board of Education. She shared that she attended the Kings County Resource Fair as her event in lieu of the meeting. She shared that in the future, she would like to find a way for transportation to be provided for families traveling from Corcoran or Avenal to help generate a stronger turn out from those areas.

On motion by Tawny Robinson, second by Mickey Thayer, the Board Member Absence was approved as follows:

**AYES: 3**  
**NOES: 0**  
**ABSENT: 1**  
**ABSTAIN: 1**

**APPROVE THE ARTS, MUSIC  
& INSTRUCTIONAL  
MATERIALS DISCRETIONARY  
BLOCK GRANT  
EXPENDITURE PLAN:**

Mrs. Jamie Dial presented the Arts, Music & Instructional Materials Discretionary Block Grant Expenditure Plan.

On motion by Mary Gonzales Gomez, second by Mickey Thayer, the Arts, Music & Instructional Materials Discretionary Block Grant Expenditure Plan was approved as follows:

**AYES: 4**  
**NOES: 0**  
**ABSENT: 1**

**APPROVE THE HANFORD  
FIRST 5 FAMILY RESOURCE  
CENTER LEASE AGREEMENT:**

Mrs. Jamie Dial presented the Hanford First 5 Family Resource Center Lease Agreement. The agreement would allow the Hanford Family Resource Center to relocate into the space in the Hanford Civic that was formerly the teen-center. The agreement is a three year contract that would run through 2025.

On motion by Mickey Thayer, second by Mary Gonzales-Gomez, the Hanford First 5 Family Resource Center Lease Agreement was approved as follows:

**AYES: 4**  
**NOES: 0**  
**ABSENT: 1**

**THE LOCAL CONTROL  
ACCOUNTABILITY PLAN  
(LCAP):**

Mrs. Joy Santos presented the Local Control Accountability Plan (LCAP). This item was presented for information only.

**WILLIAMS COMPLIANCE  
MONITORING REPORT  
2022-2023:**

Mrs. Joy Santos presented the Williams Compliance Monitoring Report for the 2022-2023 school year. The annual Williams Compliance Monitoring Report summarizes the legislative requirements of the County Office and the summary of findings. This item was presented for information only.

**QUARTERLY WILLIAMS  
COMPLAINT REPORT  
SUMMARY:**

Mrs. Joy Santos presented the Quarterly Williams Complaint Report Summary. The report summary was for quarter 1 of 2022 spanning from July 1, 2022 - September 30, 2022. No complaints were found. This item was presented for information only.

**QUARTERLY WILLIAMS  
COMPLAINT REPORT  
SUMMARY FOR ALL  
DISTRICTS IN KINGS  
COUNTY:**

Mrs. Joy Santos presented the Quarterly Williams Complaint Report Summary for All Districts in Kings County. The report summary was for quarter 1 of 2022 spanning from July 1, 2022 - September 30, 2022. No complaints were found. This item was presented for information only.

**BOARD POLICY 0410 -  
NONDISCRIMINATION IN  
PROGRAMS AND ACTIVITIES  
(1ST READING):**

Mrs. Joy Santos presented Board Policy 0410 - Nondiscrimination in Programs and Activities as a new proposed board policy. The policy has been presented for a 1st read, information only and will be brought to the Board as an action item at the Annual Organizational Meeting of the Kings County Board of Education on December 14, 2022.

**BOARD POLICY 5145.3 -  
NONDISCRIMINATION/  
HARASSMENT  
(1ST READING):**

Mrs. Joy Santos presented Board Policy 5145.3 - Nondiscrimination/Harassment as a new proposed board policy. The policy has been presented for a 1st read, information only and will be brought to the Board as an action item at the Annual Organizational Meeting of the Kings County Board of Education on December 14, 2022.

**BOARD  
POLICY/SUPERINTENDENT  
POLICY WITH EXHIBIT  
5145.7 - SEXUAL  
HARASSMENT  
(1ST READING):**

Mrs. Joy Santos presented Board Policy/Superintendent Policy with Exhibit 5145.7 - Sexual Harassment. The policy was last revised in 2015. The policy has been presented for a 1st read, information only and will be brought to the Board as an action item at the Annual Organizational Meeting of the Kings County Board of Education on December 14, 2022.



**BOARD POLICY 5146  
MARRIED/PREGNANT/  
PARENTING STUDENTS  
(1ST READING):**

Mrs. Joy Santos presented Board Policy 5146 - Married/Pregnant/Parenting Students as a new proposed board policy. The policy has been presented for a 1st read, information only and will be brought to the Board as an action item at the Annual Organizational Meeting of the Kings County Board of Education on December 14, 2022.

**BOARD POLICY 6145  
EXTRACURRICULAR AND  
COCURRICULAR ACTIVITIES  
(1ST READING):**

Mrs. Joy Santos presented Board Policy/Superintendent Policy 6145 - Extracurricular and Cocurricular Activities. The policy was last revised in 2008. The policy has been presented for a 1st read, information only and will be brought to the Board as an action item at the Annual Organizational Meeting of the Kings County Board of Education on December 14, 2022.

**BOARD  
POLICY/SUPERINTENDENT  
POLICY 5141.21  
ADMINISTERING MEDICATION  
WITH ADMINISTRATIVE  
REGULATION AND EXHIBIT  
(1ST READING):**

Mr. Todd Barlow presented Board Policy/Superintendent Policy 5141.2 - Administering Medication with Administrative Regulation and Exhibit. The policy was last revised in 2015. The proposed changes have been made to include the administration of naloxone hydrochloride or another opioid antagonist in an emergency case of opioid overdose. The policy has been presented for a 1st read, information only and will be brought to the Board as an action item at the Annual Organizational Meeting of the Kings County Board of Education on December 14, 2022.

**SUPERINTENDENT'S  
REPORT:**

Superintendent, Todd Barlow presented the following updates:

- Statewide and local Education Related Election Results
- Feedback from the Comprehensive School Threat Assessment Training
- Photos from the Shelly Baird Red Ribbon Week/fall activities
- The Kings County Career Connection event
- Hanford Winter Wonderland opening November 19, 2022. Students may be provided tickets by the Hanford parks and Rec department.

**COMMENTS FROM THE  
BOARD:**

Member Medeiros reported:

- Mr. Medeiros shared that he attended the board meetings for the Hanford Joint Union High School and Hanford Elementary School Districts. At the board meetings he asked them to be active in teaching the constitution within our schools and reiterated his intention to have pocket constitutions provided for graduates.
- Mr. Medeiros also shared the success and continuation of the Campus Life club that he facilitates at Hanford High School, and expressed gratitude to the Board of the Hanford Joint Union High School District for their encouragement.

Member Gonzales-Gomez reported:

- Mrs. Gonzales-Gomez shared that she attended the Kings County Resource Fair.
- She also shared that she was interviewed by Ledwin Baraza, a student from the College of the Sequoias. He interviewed her for an assignment regarding local government and policy making. She enjoyed speaking with him and was impressed by his ambition.
- Brian Brazier from the Kings Lake Association asked Mrs. Gonzales-Gomez to speak at their upcoming Heritage Day, and share about her upbringing as a young Chicana girl in education.

Member Thayer reported:

- Mrs. Thayer shared that she attended the Shelly Baird Halloween dance and had a wonderful time dancing with the students.

There were no other comments from the board.

There being no further business, the meeting adjourned at 5:52 PM.

Sincerely,



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Todd Barlow  
Ex Officio Secretary

## ACTION ITEM

DATE: December 14, 2022

TOPIC:

New Board Policy 0410:  
Nondiscrimination in Programs and Activities

ISSUE: This new board policy is being introduced as required by the Federal Program Instrument surrounding Education Equity.

BACKGROUND: The Board shall ensure that King County Office of Education policies align with the county's vision and goals, promote student achievement, provide for consistent and fair treatment of students and staff, and proactively address equity and the provision of equal access to opportunities for all students.

RESOURCE:

Joy Santos, Assistant Superintendent,  
Educational Services  
[joy.santos@kingscoe.org](mailto:joy.santos@kingscoe.org)  
559-589-7068

RECOMMENDATION:

Administration recommends approval of policy.

# Kings County Board of Education ~~and~~ ~~County Superintendent of Schools~~ Board Policy

BP 0410

Philosophy, Goals, Objectives and Comprehensive Plans

## **NONDISCRIMINATION IN ~~COUNTY OFFICE~~ PROGRAMS AND ACTIVITIES**

The ~~Kings~~ County Board of Education is committed to providing equal opportunity for all individuals in ~~Kings County Office of Education~~ (COE) programs and activities. ~~COE~~ ~~P~~programs, activities, and practices shall be free from unlawful discrimination, including discrimination against an individual or group based on race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age, religion, marital status, pregnancy, parental status, physical or mental disability, sex, sexual orientation, gender, gender identity, gender expression, or genetic information; a perception of one or more of such characteristics; or association with a person or group with one or more of these actual or perceived characteristics.

All individuals shall be treated equitably in the receipt of ~~Kings County Office of Education school~~ services in **COE programs and activities**. Personally identifiable information collected in the implementation of any ~~Kings County Office of Education~~ **COE** program, including, but not limited to, student and family information for the free and reduced-price lunch program, transportation, or any other educational program, shall be used only for the purposes of the program, except when the Superintendent or designee authorizes its use for another purpose in accordance with law. Resources and data collected by ~~Kings County Office of Education~~ **COE** shall not be used, directly or by others, to compile a list, registry, or database of individuals based on race, gender, sexual orientation, religion, ethnicity, national origin, or immigration status or any other category identified above.

~~Kings County Office of Education~~ **COE** programs and activities shall be free of any racially derogatory or discriminatory school or athletic team names, mascots, or nicknames. (**Education Code 221.2-221.3**)

**Periodically, COE facilities, programs, and activities shall be reviewed to ensure the removal of any barrier that may unlawfully prevent an individual or group in any of the protected categories stated above from accessing COE programs and activities, including the use of facilities. Prompt and reasonable actions shall be taken to remove any identified barrier.**

~~The Superintendent or designee shall annually review Kings County Office of Education programs and activities to ensure the removal of any derogatory or discriminatory name, image, practice, or other barrier that may unlawfully prevent an individual or group in any of the protected categories stated above from accessing Kings County Office of Education programs and activities. They shall take prompt, reasonable actions to remove any identified barrier. The Superintendent or designee shall report his/her findings and recommendations to the Board after each review.~~

All allegations of unlawful discrimination in ~~Kings County Office of Education~~ **COE** programs and activities shall be investigated and resolved in accordance with ~~the procedures specified in AR 1312.3 – Uniform Complaint Procedures.~~ **law, County Board policy on uniform complaint procedures, and related County Superintendent-approved procedures. (5 CCR 4600-4670)**

~~Pursuant to 34 CFR 104.8 and 34 CFR 106.9, the Superintendent or designee shall notify students, parents/guardians, employees, employee organizations, applicants for admission and employment, and sources of referral for applicants about the Kings County Office of Education's policy on nondiscrimination and related complaint procedures. Such notification shall be included in the annual parental notification distributed pursuant to Education Code 48980 and, as applicable, in announcements, bulletins, catalogs, handbooks, application forms, or other materials distributed by the Kings County Office of Education. The notification shall also be posted on the Kings County Office of Education's website and social media and in Kings County Office of Education schools and offices, including staff lounges, student government meeting rooms, and other prominent locations as appropriate.~~

Pursuant to 34 CFR 106.9, students, parents/guardians, applicants for admission, and the public shall be notified about the County Board's policy on nondiscrimination and related complaint procedures. Such notification shall be included in the annual parental notification distributed pursuant to Education Code 48980 and, as applicable, in announcements, bulletins, catalogs, handbooks, application forms, or other materials distributed by the COE. The notification shall also be posted on the COE's web site and social media and in COE program sites and offices, including staff lounges, student government meeting rooms, and other prominent locations as appropriate.

In addition, the annual parental notification shall inform parents/guardians of their children's right to a free public education regardless of immigration status or religious beliefs, including information on educational rights issued by the California Attorney General. Alternatively, such information may be provided through any other cost-effective means determined by the Superintendent or designee. (Education Code 234.7)

The ~~Kings County Office of Education's~~ Board's nondiscrimination policy and related informational materials shall be published in a format that parents/guardians can



understand. In addition, when 15 percent or more of a school's students speak a single primary language other than English, those materials shall be translated into that other language. **(Education Code 48985)**

### **Access for Individuals with Disabilities**

~~Kings County Office of Education COE~~ programs and facilities, viewed in their entirety, shall be in compliance with the Americans with Disabilities Act (ADA) and any implementing standards and/or regulations. ~~When structural changes to existing Kings County Office of Education facilities are needed to provide individuals with disabilities access to programs, services, activities, or facilities, the Superintendent or designee shall develop a transition plan that sets forth the steps for completing the changes.~~

~~The Superintendent or designee shall ensure that Kings County Office of Education provides appropriate auxiliary aids and services when necessary to afford individuals with disabilities equal opportunity to participate in or enjoy the benefits of a service, program, or activity. These aids and services may include, but are not limited to, qualified interpreters or readers, assistive listening devices, assistive technologies or other modifications to increase accessibility to Kings County Office of Education and associated school websites, notetakers, written materials, taped text, and Braille or large-print materials. Individuals with disabilities shall notify the Superintendent or principal if they have a disability that requires special assistance or services. Reasonable notification should be given prior to a school-sponsored function, program, or meeting.~~

~~The individual identified in AR 1312.3 – Uniform Complaint Procedures as the employee responsible for coordinating the Kings County Office of Education's response to complaints and for complying with state federal civil rights laws is hereby designated as Kings County Office of Education's ADA coordinator. They shall receive and address requests for accommodation submitted by individuals with disabilities, and shall investigate and resolve complaints regarding their access to Kings County Office of Education programs, services, activities, or facilities.~~

**The County Superintendent has designated the following ADA Coordinator to receive requests for accommodation and to receive and investigate complaints regarding access to COE facilities, programs, services and activities: (28 CFR 35.107)**

Assistant Superintendent, Human Resources, Title IX Coordinator  
1144 W. Lacey Blvd, Hanford, CA 93230  
(559) 584-1441  
[lisa.horne@kingscoe.org](mailto:lisa.horne@kingscoe.org)

**The COE shall ensure that it provides appropriate auxiliary aids and services when necessary to afford individuals with disabilities equal opportunity to participate in or enjoy the benefits of a service, program, or activity. These aids and services may include, but are not limited to, qualified interpreters or readers, assistive listening devices, notetakers, written materials, taped text, and Braille or large-print materials. (28 CFR 35.130, 35.160, 36.303)**

**The COE shall develop and update transition plans when necessary to address structural changes that are needed to provide accessibility to COE facilities, activities, services, and programs. (28 CFR 35.150)**

**The COE shall develop a complaint procedure consistent with the Americans with Disabilities Act and with Section 504 of the Rehabilitation Act.**

**Individuals with disabilities shall notify the ADA Coordinator if they have a disability that requires special assistance or services. Reasonable notification should be given prior to a county office and school-sponsored functions, programs, or meetings.**

**Legal Reference:**

**EDUCATION CODE**

200-262.4 Prohibition of discrimination

48980 Parental notifications

48985 Notices to parents in language other than English

51007 Legislative intent: state policy

**GOVERNMENT CODE**

8310.3 California Religious Freedom Act

11000 Definitions

11135 Nondiscrimination in programs or activities funded by state

12900-12996 Fair Employment and Housing Act

54953.2 Brown Act compliance with Americans with Disabilities Act

**PENAL CODE**

422.55 Definition of hate crime

422.6 Interference with constitutional right or privilege

**CODE OF REGULATIONS, TITLE 5**

4600-4670 Uniform complaint procedures

4900-4965 Nondiscrimination in elementary and secondary education programs

**UNITED STATES CODE, TITLE 20**

1400-1482 Individuals with Disabilities in Education Act

1681-1688 Discrimination based on sex or blindness, Title IX

2301-2414 Strengthening Career and Technical Education for the 21st Century Act

6311 State plans  
6312 Local education agency plans

UNITED STATES CODE, TITLE 29  
794 Section 504 of the Rehabilitation Act of 1973

UNITED STATES CODE, TITLE 42  
2000d-2000d-7 Title VI, Civil Rights Act of 1964  
2000e-2000e-17 Title VII, Civil Rights Act of 1964 as amended  
2000h-2000h-6 Title IX  
12101-12213 Americans with Disabilities Act

CODE OF FEDERAL REGULATIONS, TITLE 28  
35.101-35.190 Americans with Disabilities Act  
36.303 Auxiliary aids and services

CODE OF FEDERAL REGULATIONS, TITLE 34  
100.1-100.13 Nondiscrimination in federal programs, effectuating Title VI  
104.1-104.39 Section 504 of the Rehabilitation Act of 1973  
106.1-106.61 Discrimination on the basis of sex, effectuating Title IX, especially:  
106.9 Dissemination of policy

**Management Resources:**

CSBA PUBLICATIONS

Updated Legal Guidance: Protecting Transgender and Gender Nonconforming Students  
Against Sex Discrimination, July 2016

CALIFORNIA OFFICE OF THE ATTORNEY GENERAL PUBLICATIONS

Promoting a Safe and Secure Learning Environment for All: Guidance and Model  
Policies to Assist California's K-12 Schools in Responding to Immigration Issues, April  
2018

CALIFORNIA DEPARTMENT OF FAIR EMPLOYMENT AND HOUSING  
PUBLICATIONS

California Law Prohibits Workplace Discrimination and Harassment

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS  
Examples of Policies and Emerging Practices for Supporting Transgender Students,  
May 2016

Dear Colleague Letter: Title IX Coordinators, April 2015

Dear Colleague Letter, May 26, 2011

Dear Colleague Letter: Harassment and Bullying, October 2010

Notice of Non-Discrimination, Fact Sheet, August 2010

Dear Colleague Letter: Electronic Book Readers, June 29, 2010

Nondiscrimination in Employment Practices in Education, August 1991



U.S. DEPARTMENT OF JUSTICE PUBLICATIONS  
2010 ADA Standards for Accessible Design, September 2010  
Accessibility of State and Local Government Websites to People with Disabilities, June 2003

WORLD WIDE WEB CONSORTIUM PUBLICATIONS  
Web Content Accessibility Guidelines, December 2008

### **WEBSITES**

CSBA: <http://www.csba.org>  
California Department of Education: <http://www.cde.ca.gov>  
California Department of Fair Employment and Housing: <http://www.dfeh.ca.gov>  
California Office of the Attorney General: <http://oag.ca.gov>  
Safe Schools Coalition: <http://www.casafeschools.org>  
Pacific ADA Center: <http://www.adapacific.org>  
U.S. Department of Education, Office for Civil Rights:  
<http://www.ed.gov/about/offices/list/ocr>  
U.S. Department of Justice, Civil Rights Division, Americans with Disabilities Act:  
<http://www.ada.gov>  
U.S. Equal Employment Opportunity Commission: <http://www.eeoc.gov>  
World Wide Web Consortium, Web Accessibility Initiative: <http://www.w3.org/wai>

Adopted by Board: \_\_\_\_\_

## ACTION ITEM

DATE: December 14, 2022

TOPIC: New Board Policy 5145.3:  
Nondiscrimination/Harassment

ISSUE: This new board policy is being introduced as required by the Federal Program Instrument surrounding Education Equity.

BACKGROUND: The Board shall ensure that King County Office of Education policies align with the county's vision and goals, promote student achievement, provide for consistent and fair treatment of students and staff, and proactively address equity and the provision of equal access to opportunities for all students.

RESOURCE: Joy Santos, Assistant Superintendent,  
Educational Services  
[joy.santos@kingscoe.org](mailto:joy.santos@kingscoe.org)  
559-589-7068

RECOMMENDATION: Administration recommends approval of policy.

# Kings County Office of Education Board Policy

BP 5145.3  
Students

## NONDISCRIMINATION/HARASSMENT

This policy shall apply to all acts constituting unlawful discrimination or harassment related to school activity or to school attendance occurring within a **district county office of education (COE)** school, and to acts which occur off campus or outside of school-related or school-sponsored activities but which may have an impact or create a hostile environment at school.

The **Kings** County **Office** Board of Education desires to provide a safe school environment that allows all students equal access to and opportunities in ~~the county office's academic, extracurricular, and other educational support programs, services, and activities. The county office prohibits, at any district school or school activity, unlawful discrimination, including discriminatory harassment, intimidation, and bullying, targeted at any student by anyone, based on the student's actual or perceived race, color, ancestry, nationality, national origin, immigration status, ethnic group identification, ethnicity, age, religion, marital status, pregnancy, parental status, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or association with a person or group with one or more of these actual or perceived characteristics.~~ academic and other educational support programs, services, and activities. Unlawful discrimination against a student in any COE school, program, or activity, including discriminatory harassment, intimidation, and bullying, is prohibited. Any form of retaliation against an individual who files or otherwise participates in the filing or investigation of a complaint or report regarding an incident of discrimination is also prohibited.

~~Unlawful discrimination, including discriminatory harassment, intimidation, or bullying, may result from physical, verbal, nonverbal, or written conduct based on any of the categories listed above. Unlawful discrimination also occurs when prohibited conduct is so severe, persistent, or pervasive that it affects a student's ability to participate in or benefit from an educational program or activity; creates an intimidating, threatening, hostile, or offensive educational environment; has the effect of substantially or unreasonably interfering with a student's academic performance; or otherwise adversely affects a student's educational opportunities.~~

~~Unlawful discrimination also includes disparate treatment of students based on one of the categories above with respect to the provision of opportunities to participate in~~

~~school programs or activities or the provision or receipt of educational benefits or services.~~

~~The Kings County Office of Education also prohibits any form of retaliation against any individual who reports or participates in the reporting of unlawful discrimination, files or participates in the filing of a complaint, or investigates or participates in the investigation of a complaint or report alleging unlawful discrimination. Retaliation complaints shall be investigated and resolved in the same manner as a discrimination complaint.~~

~~The superintendent or designee shall facilitate students' access to the educational program by publicizing the district's nondiscrimination policy and related complaint~~

~~procedures to students, parents/guardians, and employees. In addition, the superintendent or designee shall post the district's policies prohibiting discrimination, harassment, intimidation, and bullying and other required information on the district's website in a manner that is easily accessible to parents/guardians and students, in accordance with law and the accompanying administrative regulation.~~

~~The superintendent or designee shall provide training and/or information on the scope and use of the policy and complaint procedures and take other measures designed to increase the school community's understanding of the requirements of law related to discrimination. The superintendent or designee shall regularly review the implementation of the district's nondiscrimination policies and practices and, as necessary, shall take action to remove any identified barrier to student access to or participation in the district's educational program. The superintendent or designee shall report the findings and recommendations to the county office after each review.~~

~~Regardless of whether a complainant complies with the writing, timeline, and/or other formal filing requirements, all complaints alleging unlawful discrimination, including discriminatory harassment, intimidation, or bullying, shall be investigated and prompt action taken to stop the discrimination, prevent recurrence, and address any continuing effect on students.~~

~~Students who engage in unlawful discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, in violation of law, Board policy, or administrative regulation shall be subject to appropriate consequence or discipline, which may include suspension or expulsion when the behavior is severe or pervasive as defined in Education Code 48900.4. Any employee who permits or engages in prohibited discrimination, including discriminatory harassment, intimidation, retaliation, or bullying, shall be subject to disciplinary action, up to and including dismissal.~~

**Unlawful discrimination may result from physical, verbal, nonverbal, or written conduct against a student based on the student's actual or perceived race, color, ancestry, nationality, national origin, immigration status, ethnic group**

identification, ethnicity, age, religion, marital status, pregnancy, parental status, physical or mental disability, medical condition, sex, sexual orientation, gender, gender identity, gender expression, or genetic information, or the student's association with a person or group with one or more of these actual or perceived characteristics. Unlawful discrimination also occurs when the prohibited conduct is so severe, persistent, or pervasive that it affects a student's ability to participate in or benefit from an educational program or activity; creates an intimidating, threatening, hostile, or offensive educational environment; has the effect of substantially or unreasonably interfering with a student's academic performance; or otherwise adversely affects a student's educational opportunities.

Unlawful discrimination also includes disparate treatment of students based on any one of the characteristics specified above with respect to the provision of opportunities for a student's participation in any COE school, program, or activity, or a student's receipt of educational benefits or services, such as prohibiting a student from enrolling in a class or course on the basis of the student's sex.

In accordance with law, all COE students shall be afforded the same rights, benefits, and protections. When, as permitted by law, the COE maintains sex-segregated facilities, such as restrooms and locker rooms, or offers sex-segregated programs and activities, such as physical education classes, students may choose to access facilities and participate in such programs and activities consistent with their gender identity. In addition, students may choose to participate in accordance with their gender identity in other circumstances where students are separated by gender, such as for class discussions, yearbook pictures, and field trips.

Complaints alleging unlawful discrimination, including discriminatory harassment, intimidation, or bullying or retaliation, may be filed in accordance with the COE's uniform complaint procedures (UCP) pursuant to BP 1312.3 - Uniform Complaint Procedures. For complaints of sexual harassment, it is the responsibility of the COE's Title IX Coordinator to determine whether the complaint should be addressed through UCP, or if the alleged conduct meets the federal definition of sexual harassment pursuant to 34 CFR 106.30, the complaint procedures established in 34 CFR 106.44-106.45. Regardless of whether a complainant complies with the writing, timeline, and/or other formal filing requirements, all complaints alleging unlawful discrimination, including discriminatory harassment, intimidation, or bullying, shall be investigated and prompt action shall be taken to stop the discrimination, prevent recurrence, and address any continuing effect on students.

Students who engage in unlawful discrimination, including discriminatory harassment, intimidation, or bullying, or retaliation in violation of law or COE policy or procedures shall be subject to appropriate consequence or discipline, which may

**include suspension or expulsion when the behavior is severe or pervasive as defined in Education Code 48900.4.**

### **Record-Keeping**

The superintendent or designee shall maintain a record of all reported cases of unlawful discrimination, including discriminatory harassment, intimidation, or bullying, to enable the district to monitor, address, and prevent repetitive prohibited behavior in ~~Kings County Office of Education~~ **COE** schools.

### **Antidiscrimination Measures**

**The County Board hereby incorporates by reference the policies, procedures, and measures implemented by the County Superintendent of Schools to prevent or address unlawful discrimination in COE schools, programs, and activities. COE nondiscrimination policies and practices shall be reviewed regularly, and action shall be taken to remove any identified barriers to student access to or participation in the educational program.**

#### **Legal Reference:**

##### **EDUCATION CODE**

200-262.4 Prohibition of discrimination  
48900.3 Suspension or expulsion for act of hate violence  
48900.4 Suspension or expulsion for threats or harassment  
48904 Liability of parent/guardian for willful student misconduct  
48907 Student exercise of free expression  
48950 Freedom of speech  
48985 Translation of notices  
49020-49023 Athletic programs  
49060-49079 Student records  
51500 Prohibited instruction or activity  
51501 Prohibited means of instruction  
60044 Prohibited instructional materials

##### **CIVIL CODE**

1714.1 Liability of parents/guardians for willful misconduct of minor

##### **GOVERNMENT CODE**

11135 Nondiscrimination in programs or activities funded by state

##### **PENAL CODE**

422.55 Definition of hate crime  
422.6 Crimes, harassment

CODE OF REGULATIONS, TITLE 5

432 Student record

4600-4670 Uniform complaint procedures

4900-4965 Nondiscrimination in elementary and secondary education programs

UNITED STATES CODE, TITLE 20

1681-1688 Title IX of the Education Amendments of 1972

UNITED STATES CODE, TITLE 29

794 Section 504 of Rehabilitation Act of 1973

UNITED STATES CODE, TITLE 42

2000d-2000e-17 Title VI and Title VII Civil Rights Act of 1964, as amended

2000h-2-2000h-6 Title IX of the Civil Rights Act of 1964

6101-6107 Age Discrimination Act of 1975

12101-12213 Title II equal opportunity for individuals with disabilities

CODE OF FEDERAL REGULATIONS, TITLE 28

35.107 Nondiscrimination on basis of disability; complaints

CODE OF FEDERAL REGULATIONS, TITLE 34

99.31 Disclosure of personally identifiable information

100.3 Prohibition of discrimination on basis of race, color or national origin

104.7 Designation of responsible employee for Section 504

104.8 Notice

106.8 Designation of responsible employee for Title IX

106.9 Notification of nondiscrimination on basis of sex

110.25 Prohibition of discrimination based on age

COURT DECISIONS

Donovan v. Poway Unified School District, (2008) 167 Cal.App.4th 567

Flores v. Morgan Hill Unified School District, (2003) 324 F.3d 1130

Management Resources:

CSBA PUBLICATIONS

Updated Legal Guidance: Protecting Transgender and Gender Nonconforming Students Against Sex Discrimination, March 2017

CALIFORNIA OFFICE OF THE ATTORNEY GENERAL PUBLICATIONS

Promoting a Safe and Secure Learning Environment for All: Guidance and Model Policies to Assist California's K-12 Schools in Responding to Immigration Issues, April 2018

FIRST AMENDMENT CENTER PUBLICATIONS

Public Schools and Sexual Orientation: A First Amendment Framework for Finding Common Ground, 2006

U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS  
Examples of Policies and Emerging Practices for Supporting Transgender Students,  
May 2016

Dear Colleague Letter: Title IX Coordinators, April 2015

Resolution Agreement Between the Arcadia Unified School District, U.S. Department of Education, Office for Civil Rights, and the U.S. Department of Justice, Civil Rights Division, (2013) OCR 09-12-1020, DOJ 169-12C-70

Dear Colleague Letter: Harassment and Bullying, October 2010

Notice of Non-Discrimination, Fact Sheet, August 2010

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES PUBLICATIONS  
Guidance to Federal Financial Assistance Recipients Regarding Title VI Prohibition Against National Origin Discrimination Affecting Limited English Proficient Persons, August 2003

#### WEBSITES

CSBA: <http://www.csba.org>

California Department of Education: <http://www.cde.ca.gov>

California Office of the Attorney General: <http://oag.ca.gov>

California Safe Schools Coalition: <http://www.casafeschools.org>

First Amendment Center: <http://www.firstamendmentcenter.org>

U.S. Department of Education, Office for Civil Rights:

<http://www.ed.gov/about/offices/list/ocr>

Adopted by Board: \_\_\_\_\_



## ACTION ITEM

DATE: December 14, 2022

TOPIC: Board Policy/ Superintendent Policy/  
Administrative Regulation 5145.7:  
Sexual Harassment Revisions

ISSUE: This board policy was last revised in 2015.  
Revisions presented for consideration today were  
made based on CSBA guidelines.

BACKGROUND: The Board shall ensure that  
King County Office of Education policies align with  
the county's vision and goals, promote student  
achievement, provide for consistent and fair  
treatment of students and staff,  
and proactively address equity and the provision of  
equal access to opportunities for all students.

RESOURCE: Joy Santos, Assistant Superintendent,  
Educational Services  
[joy.santos@kingsco.org](mailto:joy.santos@kingsco.org)  
559-589-7068

RECOMMENDATION: Administration recommends approval of policy

# Kings County Board of Education ~~and~~ ~~County Superintendent of Schools~~ Board Policy/Superintendent Policy

BP/SP 5145.7

Students

## SEXUAL HARASSMENT

The ~~Kings~~ County Office of Education (COE) and Kings County Superintendent of Schools are committed to maintaining an educational environment that is free from harassment and discrimination. ~~The county office and Superintendent prohibit sexual harassment of students by other students, employees or other persons, at school or at school-sponsored or school-related activities, sexual harassment targeted at any student by anyone.~~ The county office and ~~S~~superintendent also prohibit retaliatory behavior or action against ~~any~~ persons who reports, files a complaint, ~~or testifies about,~~ assist or otherwise participate in the ~~supports a~~ complaint process established pursuant to this policy and the administrative regulation. ~~in alleging sexual harassment.~~ Sexual harassment targeted at any student in a COE educational program, school, or school-sponsored or school-related activity is prohibited. Retaliatory behavior or action against any person who reports, files a complaint, or testifies about sexual harassment or who otherwise supports a complainant in alleging sexual harassment is also prohibited.

~~The County Office strongly encourages any students who feels that he/she they is are being or has have been sexually harassed on school grounds or at a school-sponsored or school-related activity by another student or an adult, or who have experienced off-campus sexual harassment that has continuing effect on campus, to immediately contact his/her their teacher, the principal, the county office Title IX Coordinator, or any other available school employee. Any employee who receives a report or observes an incident of sexual harassment shall notify the principal or the County Office compliance officer. the Title IX Coordinator.~~

~~Complaints regarding sexual harassment shall be investigated and resolved in accordance with law and County Office procedures specified in AR 1312.3 – Uniform Complaint Procedures. Principals are responsible for notifying students and parents/guardians that complaints of sexual harassment can be filed under AR 1312.3 and where to obtain a copy of the procedures.~~

Students who feel that they are being or have been sexually harassed on school grounds or at a school-sponsored or school-related activity by another student or

an adult, or who have experienced off-campus sexual harassment that has a continuing effect on campus, are strongly encouraged to immediately contact their teacher, the principal or program administrator, the COE's Title IX Coordinator, or any other available school employee.

Any employee who receives a report or observes an incident of sexual harassment shall notify the Title IX Coordinator so that steps may be taken to investigate and address the allegation in accordance with law and related COE regulations.

Once notified, the Title IX Coordinator shall ensure the complaint or allegation is addressed through AR 5145.71 - Title IX Sexual Harassment Complaint Procedures or BP/AR 1312.3 - Uniform Complaint Procedures, as applicable. Because a complaint or allegation that is dismissed or denied under the Title IX complaint procedure may still be subject to consideration under state law, the Title IX Coordinator shall ensure that any implementation of AR 5145.71 concurrently meets the requirements of BP/AR 1312.3.

The Title IX Coordinator shall offer supportive measures to the complainant and respondent, as deemed appropriate under the circumstances.

The ~~S~~superintendent or designee shall ~~take appropriate actions to reinforce~~ inform students and parents/guardians of the ~~county office's~~ COE's sexual harassment policy; by disseminating it through parent/guardian notifications, publishing it on the ~~county office~~ COE website, and including it in student and staff handbooks. All ~~county office~~ COE staff shall be trained regarding the policy.

### Information/Instruction

The ~~S~~superintendent or designee shall ensure that all ~~Kings County Office of Education~~ COE students receive age-appropriate information ~~related to on~~ sexual harassment. Such instruction and information shall include:

1. What acts and behavior constitute sexual harassment, including the fact that sexual harassment could occur between people of the same ~~gender~~ sex and could involve sexual violence;
2. A clear message that students do not have to endure sexual harassment under any circumstance;
3. Encouragement to report observed instances of sexual harassment; even ~~where~~ when the alleged victim of the harassment has not complained;

4. A clear message that student safety is the county office's primary concern, and that any separate rule violation involving an alleged victim or any other person reporting a sexual harassment incident will be addressed separately and will not affect the manner in which the sexual harassment complaint will be received, investigated, or resolved;

**5. A clear message that, regardless of a complainant's noncompliance with the writing, timeline, or other formal filing requirements, every sexual harassment allegation that involves a student, whether as the complainant, respondent, or victim of the harassment, shall be investigated and action shall be taken to respond to harassment, prevent reoccurrence, and address any continuing effect on students**

~~5.~~ 6. Information about the county office's procedures for investigating complaints and the person(s) to whom a report of sexual harassment should be made;

~~6.~~ 7. Information about the rights of students and parents/guardians to file a civil or criminal complaint, as applicable; **including the right to file a civil or criminal complaint while the county office investigation of a sexual harassment complaint continues**

**8. A clear message that, when needed, the county office will implement supportive measures to ensure a safe school environment for a student who is the complainant or victim of sexual harassment and/or other students during an investigation**

### **Disciplinary Actions:**

**Upon completion of an investigation of a sexual harassment complaint, any student found to have** ~~who~~ engaged in sexual harassment or sexual violence in **violation of this policy** ~~at school or a school-related activity is in violation of this policy and~~ shall be subject to disciplinary action. ~~For students in grades K-3, this disciplinary action shall depend on the maturity of the students and the circumstances involved.~~ For students in grades 4 ~~through~~ - 12, the disciplinary action may include suspension and/or expulsion, provided that, in imposing such discipline, the entire circumstances of the incident(s) shall be taken into account.

**Upon investigation of a sexual harassment complaint, any** ~~staff member~~ **employee** found to have engaged in sexual harassment or sexual violence toward any student shall be subject to disciplinary ~~action~~ **early action**, up to and including dismissal, in accordance with ~~applicable policies, laws, and/or the applicable~~ **collective bargaining agreements**.

## **Record Keeping:**

**In accordance with law and Kings County Office of Education policies and regulations**, the ~~S~~superintendent or designee shall maintain a record of all reported cases of sexual harassment to enable the county office to monitor, address and prevent repetitive harassing behavior in **Kings County Office of Education schools**.

~~All complaints and allegations of sexual harassment shall be kept confidential except as necessary to carry out the investigation or take other subsequent necessary action. (5 GGR 4964)~~

## **Legal References:**

### **EDUCATION CODE**

200-262.4 Prohibition of discrimination on the basis of sex

48900 Grounds for suspension or expulsion

48900.2 Additional grounds for suspension or expulsion; sexual harassment

48904 Liability of parent/guardian for willful student misconduct

48980 Notice at beginning of term

**48985 Notices, report, statements and records in primary language**

### **CIVIL CODE**

51.9 Liability for sexual harassment; business, service and professional relationships

1714.1 Liability of parents/guardians for willful misconduct of minor

### **GOVERNMENT CODE**

12950.1 Sexual harassment training

### **CODE OF REGULATIONS, TITLE 5**

4600-~~4687~~ **4670** Uniform complaint procedures

4900-4965 Nondiscrimination in elementary and secondary education programs

### **UNITED STATES CODE, TITLE 20**

**1092 Definition of sexual assault**

1221 Application of laws

1232g Family Educational Rights and Privacy Act

1681-1688 Title IX, ~~Discrimination~~ **of the Education Amendments of 1972**

### **UNITED STATES CODE, TITLE 34**

**12291 Definition of dating violence, domestic violence, and stalking**

#### UNITED STATES CODE, TITLE 42

1983 Civil action for deprivation of rights

2000d-2000d-7 Title VI, Civil Rights Act of 1964

2000e-2000e-17 Title VII, Civil Rights Act of 1964 as amended

#### CODE OF FEDERAL REGULATIONS, TITLE 34

99.1-99.67 Family Educational Rights and Privacy

106.1-106.7482 Nondiscrimination on the basis of sex in education programs

#### COURT DECISIONS

Donovan v. Poway Unified School District, (2008) 167 Cal.App.4<sup>th</sup> 567 Flores v. Morgan Hill Unified School District, (2003, 9<sup>th</sup> Cir.) 324 F.3d 1130 Reese v. Jefferson School District, (2001) 208 F.3d 736

Davis v. Monroe County Board of Education, (1999) 526 U.S. 629

Gebser v. Lago Vista Independent School District, (1998) 118 S.Ct. 1989

Oona by Kate S. v. McCaffrey, (1998, 9th Cir.) 143 F.3d 473

Doe v. Petaluma City School District, (1995, 9th Cir.) 54 F.3d 1447

~~Oona R. S. etc. v. Santa Rosa City Schools et al, (1995) 890 F.Supp. 1452~~

#### Management Resources:

##### CSBA PUBLICATIONS

**Providing a Safe, Nondiscriminatory School Environment for Transgender and Gender-Nonconforming Students, Policy Brief, February 2014**

**Safe Schools: Strategies for Governing Boards to Ensure Student Success, 2011**

##### U.S. DEPARTMENT OF EDUCATION, OFFICE FOR CIVIL RIGHTS PUBLICATIONS

**Q&A on Campus Sexual Misconduct, September 2017**

**Examples of Policies and Emerging Practices for Supporting Transgender Students, May 2016**

**Dear Colleague Letter: Title IX Coordinators, April 2015**

**Sexual Harassment: It's Not Academic, September 2008**

**Revised Sexual Harassment Guidance: Harassment of Students by School Employees, Other Students, or Third Parties, January 2001**

#### WEBSITES

**CSBA: <http://www.csba.org>**

**California Department of Education: <http://www.cde.ca.gov>**

**U.S. Department of Education, Office for Civil Rights:**

**<http://www.ed.gov/about/offices/list/ocr>**

Adopted by Board: February 3, 1993

Reviewed by Board: May 1, 1996  
Revised by Board: December 16, 1998  
Revised by Board: November 1, 2006  
Revised by Board: May 6, 2015  
Revised by Board: \_\_\_\_\_

# Kings County Board of Education ~~and County~~ ~~Superintendent of Schools~~ Administrative Regulation

AR 5145.7  
Students

## SEXUAL HARASSMENT

~~The County Office designates the following individual(s) as the responsible employee(s) to coordinate its efforts to comply with Title IX of the Education Amendments of 1972 and California Education Code 234.1, as well as to investigate and resolve sexual harassment complaints under AR 1312.3—Uniform Complaint Procedures. The coordinator/compliance officer(s) may be contacted at:~~

~~Assistant Superintendent, Human Resources  
1144 W Lacey Blvd., Hanford, CA, 93230  
(559) 584-1441  
lisa.horne@kingscoe.org~~

## Definitions

**Prohibited** Sexual harassment includes, but is not limited to, unwelcome sexual advances, unwanted requests for sexual favors, or other unwanted verbal, visual or physical conduct of a sexual nature made against another person of the same or opposite sex, in the educational setting, under any of the following conditions:  
(Education Code 212.5; 5 CCR 4916)

1. Submission to the conduct is explicitly or implicitly made a term or condition of a student's academic status or progress~~;~~.
2. Submission to or rejection of the conduct by a student is used as the basis for academic decisions affecting the student~~;~~.
3. The conduct has the purpose or effect of having a negative impact on the student's academic performance, or of creating an intimidating, hostile, or offensive educational environment~~;~~.
4. Submission to or rejection of the conduct by the student is used as the basis for any decision affecting the student regarding benefits and services, honors, programs, or activities available at or through any ~~County Office~~ COE program or



activity.

Any prohibited conduct that occurs off campus or outside of school-related or school-sponsored programs or activities will be regarded as sexual harassment in violation of ~~Kings County Office of Education COE~~ policy if it has a continuing effect on or creates a hostile school environment for the complainant or victim of the conduct.

For purposes of applying the complaint procedures specified in Title IX of the Education Amendments of 1972, sexual harassment is defined as any of the following forms of conduct that occurs in an education program or activity in which a ~~Kings County Office of Education COE~~ school exercises substantial control over the context and respondent: (34 CFR 106.30, 106.44)

1. A ~~county-office COE~~ employee conditioning the provision of a ~~county COE~~ office aid, benefit, or service on the student's participation in unwelcome sexual conduct
2. Unwelcome conduct determined by a reasonable person to be so severe, pervasive, and objectively offensive that it effectively denies a student equal access to the ~~county-office COE~~'s education program or activity
3. Sexual assault, dating violence, domestic violence, or stalking as defined in 20 USC 1092 or 34 USC 12291

### Examples of Sexual Harassment

Examples of types of conduct which are prohibited in the ~~E~~county ~~O~~ffice and which may constitute sexual harassment **under state and/or federal law, in accordance with the definition above**, include, but are not limited to:

1. Unwelcome leering, sexual flirtations or propositions;
2. Unwelcome sexual slurs, epithets, threats, verbal abuse, derogatory comments, or sexually degrading descriptions;
3. Graphic verbal comments about an individual's body, or overly personal conversation;
4. Sexual jokes, derogatory posters, notes, stories, cartoons, drawings, pictures, obscene gestures, or computer-generated images of a sexual nature;

5. Spreading sexual rumors;
6. Teasing or sexual remarks about students enrolled in a predominantly single-~~gender~~ sex class;
7. Massaging, grabbing, fondling, stroking or brushing the body;
8. Touching an individual's body or clothes in a sexual way;
9. Impeding, ~~purposefully cornering~~, or blocking ~~normal~~ movements or any physical interference with school activities when directed at an individual on the basis of sex;
10. Displaying sexually suggestive objects;
11. Sexual assault, sexual battery, or sexual coercion.
- 12. Electronic communications containing comments, words, or images described above**

~~Reporting Process and Complaint Investigation and Resolution~~

~~Any student who believes that he/she has been subjected to sexual harassment or who has witnessed sexual harassment is strongly encouraged to report the incident to his/her teacher, the~~

~~principal, or any other available school employee. Within one school day of receiving such a report, the school employee shall forward the report to the principal or the County Office's compliance officer identified in AR 1312.3. In addition, any school employee who observes an incident of sexual harassment involving a student shall, within one school day, report his/her observation to the principal or the County Office compliance officer. The employee shall take these actions, whether or not the alleged victim files a complaint.~~

~~In any case of sexual harassment involving the principal, compliance officer, or any other person to whom the incident would ordinarily be reported or filed, the report may instead be submitted the Superintendent or designee.~~

~~When a report of sexual harassment is submitted, the principal or compliance officer shall inform the student or parent/guardian of the right to file a formal written complaint in accordance with the County Office's Uniform Complaint Procedures. If a complaint of sexual harassment is initially submitted to the principal, he/she shall conduct a site-level investigation and, within two school days, forward the report to the compliance officer to evaluate further investigation of the complaint. For formal complaints filed through the County Office's Uniform Complaint Procedures, the~~

~~compliance officer shall contact the complainant and investigate and resolve the complaint in accordance with law and district procedures specified in AR 1312.3.~~

#### Confidentiality

~~All complaints and allegations of sexual harassment shall be kept confidential except as necessary to carry out the investigation or take other subsequent necessary action. (5 CCR 4964)~~

~~However, when a complainant or victim of sexual harassment notifies the County Office of the harassment but requests confidentiality, the compliance officer shall inform him/her that the request may limit the district's ability to investigate the harassment or take other necessary action. When honoring a request for confidentiality, the County Office will nevertheless take all reasonable steps to investigate and respond to the complaint consistent with the request.~~

~~When a complainant or victim of sexual harassment notifies the County Office of the harassment but requests that the County Office not pursue an investigation, the County~~

~~Office will determine whether or not it can honor such a request while still providing a safe and nondiscriminatory environment for all students.~~

#### Response Pending Investigation

~~When an incident of sexual harassment is reported, the principal or designee, in consultation with the compliance officer, shall determine whether interim measures are necessary pending the results of the investigation. The principal/designee or compliance officer shall take immediate measures necessary to stop the harassment and protect students and/or ensure their access to the educational program. Such measures may include placing the individuals involved in separate classes or transferring a student to a class taught by a different teacher, if available and in accordance with law and Board policy. The school should notify the individual who was harassed of his/her options to avoid contact with the alleged harasser and allow the complainant to change academic and extracurricular arrangements as appropriate. The school should also ensure that the~~

~~complainant is aware of the resources and assistance, such as counseling, that are available to~~

~~him/her. As appropriate, such actions shall be considered even when a student chooses to not file a formal complaint or the sexual harassment occurs off school grounds or outside school sponsored or school related programs or activities.~~

#### Notifications

~~A copy of the County Office's sexual harassment policy and regulation shall:~~

- ~~1. Be included in the notifications that are sent to parents/guardians at the beginning~~

~~of each school year; (Education Code 48980; 5 CCR 4917)~~

~~2. Be displayed in a prominent location in the main administrative building or other area where notices of district rules, regulations, procedures and standards of conduct are posted including school web sites; (Education Code 231.5)~~

~~3. Be provided as part of any orientation program conducted for new students at the beginning of each quarter, semester or summer session; (Education Code 231.5)~~

~~4. Appear in any school or county office publication that sets forth the school's or districts comprehensive rules, regulations, procedures and standards of conduct; (Education Code 231.5)~~

~~5. Be provided to employees and employee organizations on the Kings COE Website;~~

~~6. Be included in the student handbook.~~

#### Investigation of Complaints at School (Site-Level Grievance Procedure)

~~1. The principal or designee shall promptly investigate all complaints of sexual harassment. In so doing, he/she shall talk individually with:~~

- ~~a. The student who is complaining~~
- ~~b. The person accused of harassment~~
- ~~c. Anyone who witnessed the conduct complained of~~
- ~~d. Anyone mentioned as having related information~~

~~2. The student who is complaining shall have an opportunity to describe the incident, present witnesses and other evidence of the harassment, and put his/her complaint in writing.~~

~~3. The principal or designee shall discuss the complaint only with the people described above and the County Office compliance officer. When necessary to carry out his/her investigation or for other good reasons that apply to the particular situation, the principal or designee also may discuss the complaint with the following persons:~~

- ~~a. The Superintendent or designee~~
- ~~b. The parent/guardian of the student who complained~~
- ~~c. If the alleged harasser is a student, his/her parent/guardian~~
- ~~d. A teacher or staff member whose knowledge of the students involved may help in determining who is telling the truth~~
- ~~e. Child protective agencies responsible for investigating child abuse reports~~
- ~~f. Legal counsel for the district~~

~~4. When the student who complained and the alleged harasser so agree, the principal or designee may arrange for them to resolve the complaint informally with the help of a counselor, teacher, administrator or trained mediator. The student who complained shall never be asked to work out the problem directly with the accused person unless such help is provided and both parties agree.~~

~~5. In reaching a decision about the complaint, the principal or designee may take into account:~~

- ~~a. Statements made by the persons identified above~~

- ~~b. The details and consistency of each person's account~~
- ~~c. Evidence of how the complaining student reacted to the incident~~
- ~~d. Evidence of any past instances of harassment by the alleged harasser~~
- ~~e. Evidence of any past harassment complaints that were found to be untrue~~
- ~~6. To judge the severity of the harassment, the principal or designee may take into consideration:~~
  - ~~a. How the misconduct affected one or more students' education~~
  - ~~b. The type, frequency and duration of the misconduct~~
  - ~~c. The number of persons involved~~
  - ~~d. The age and gender of the person accused of harassment~~
  - ~~e. The subject(s) of harassment~~
  - ~~f. The place and situation where the incident occurred~~
  - ~~g. Other incidents at the school, including incidents of harassment that were not related to gender~~
- ~~7. The principal or designee shall write a report of his/her findings, decision, and reasons for the decision and shall present this report to the student who complained and the person accused.~~
- ~~8. The principal or designee shall give the compliance officer and the Superintendent or designee a written report of the complaint and investigation. If the principal or designee verifies that sexual harassment occurred, this report shall describe the actions taken to end the harassment, address the effects of the harassment on the student harassed, and prevent retaliation or further harassment.~~
- ~~9. Within two weeks after receiving the complaint, the principal or designee shall determine whether or not the student who complained has been further harassed. The principal or designee shall keep a record of this information and shall continue this follow-up.~~

### Enforcement

~~The Superintendent or designee shall take appropriate actions to reinforce the district's sexual harassment policy. As needed, these actions may include any of the following:~~

- ~~1. Removing vulgar or offending graffiti;~~
- ~~2. Providing staff in-service and student instruction or counseling;~~
- ~~3. Notifying parents/guardians of the actions taken;~~
- ~~4. Notifying child protective services;~~
- ~~5. Taking appropriate disciplinary action. In addition, the principal or designee may take disciplinary measures against any person who is found to have made a complaint of sexual harassment which he/she knew was not true.~~

### **Title IX Coordinator/Compliance Officer**

The county office designates the following individual(s) as the responsible employee(s) to coordinate its efforts to comply with Title IX of the Education Amendments of 1972 in accordance with AR 5145.71 - Title IX Sexual Harassment Complaint Procedures, as well as to oversee investigate, and/or resolve sexual harassment complaints processed under AR 1312.3 - Uniform Complaint Procedures. The Title IX Coordinator(s) may be contacted at:

Assistant Superintendent, Human Resources  
1144 W Lacey Blvd., Hanford, CA, 93230  
(559) 584-1441 ext. 7094  
lisa.horne@kingscoe.org

### Notifications

The superintendent or designee shall notify students and parents/guardians that the ~~Kings County Office of Education~~ COE does not discriminate on the basis of sex as required by Title IX and that inquiries about the application of Title IX to the ~~county office~~ COE may be referred to the ~~Kings County Office of Education~~ COE's Title IX Coordinator and/or to the Assistant Secretary for Civil Rights, U.S. Department of Education. (34 CFR 106.8)

The ~~county office~~ COE shall notify students and parents/guardians of the name or title, office address, email address, and telephone number of the ~~county office's~~ COE's Title IX Coordinator. (34 CFR 106.8)

A copy of the ~~county office's~~ COE's sexual harassment policy and regulation shall:

1. Be included in the notifications that are sent to parents/guardians at the beginning of each school year; (Education Code 48980; 5 CCR 4917)
2. Be displayed in a prominent location in the main administrative building or other area where notices of ~~county~~ COE rules, regulations, procedures, and standards of conduct are posted (Education Code 231.5)
3. Be summarized on a poster which shall be prominently and conspicuously displayed in each bathroom and locker room at each school. The poster may be displayed in public areas that are accessible to and frequented by students, including, but not limited to, classrooms, hallways, gymnasiums, auditoriums, and cafeterias. The poster shall display the rules and procedures for reporting a charge of sexual harassment; the name, phone number, and email address of an appropriate

school employee to contact to report a charge of sexual harassment; the rights of the reporting student, the complainant, and the respondent; and the responsibilities of the school. (Education Code 231.6)

4. Be posted, along with the name or title and contact information of the Title IX Coordinator, in a prominent location on the ~~Kings County Office of Education's~~ **COE's** website in a manner that is easily accessible to parents/guardians and students. (Education Code 234.6; 34 CFR 106.8)

5. Be provided as part of any orientation program conducted for new and continuing students at the beginning of each quarter, semester, or summer session (Education Code 231.5)

6. Appear in any ~~Kings County Office of Education's~~ **COE's** publication that sets forth the comprehensive rules, regulations, procedures, and standards of conduct (Education Code 231.5)

7. Be included, along with the name or title and contact information of the Title IX Coordinator, in any handbook provided to students or parents/guardians (34 CFR 106.8)

The superintendent or designee shall also post the definition of sex discrimination and harassment as described in Education Code 230, including the rights set forth in Education Code 221.8, in a prominent location on the ~~Kings County Office of Education's~~ **COE's** website in a manner that is easily accessible to parents/guardians and students. (Education Code 234.6)

### Reporting Complaints

A student or parent/guardian who believes that the student has been subjected to sexual harassment by another student, an employee, or a third party or who has witnessed sexual harassment is strongly encouraged to report the incident to a teacher, the principal, the ~~Kings County Office of Education's~~ **COE's** Title IX Coordinator, or any other available school employee. Within one school day of receiving such a report, the principal or other school employee shall forward the report to the ~~county's~~ **COE's** Title IX Coordinator. Any school employee who observes an incident of sexual harassment involving a student shall, within one school day, report the observation to the principal or Title IX Coordinator. The report shall be made regardless of whether the alleged victim files a formal complaint or requests confidentiality.

**When a report or complaint of sexual harassment involves off-campus conduct, the Title IX Coordinator shall assess whether the conduct may create or contribute to the creation of a hostile school environment. If the Title IX Coordinator determines that a hostile environment may be created, the complaint shall be investigated and resolved in the same manner as if the prohibited conduct occurred at school.**

**When a verbal or informal report of sexual harassment is submitted, the Title IX Coordinator shall inform the student or parent/guardian of the right to file a formal written complaint in accordance with applicable ~~county office~~ **COE** complaint procedures.**

### **Complaint Procedures**

**All complaints and allegations of sexual harassment by and against students shall be investigated and resolved in accordance with law and county office procedures. The Title IX Coordinator shall review the allegations to determine the applicable procedure for responding to the complaint. All complaints that meet the definition of sexual harassment under Title IX shall be investigated and resolved in accordance with AR 5145.71 - Title IX Sexual Harassment Complaint Procedures. Other sexual harassment complaints shall be investigated and resolved pursuant to BP/AR 1312.3 - Uniform Complaint Procedures.**

**If sexual harassment is found following an investigation, the Title IX Coordinator, or designee in consultation with the coordinator, shall take prompt action to stop the sexual harassment, prevent recurrence, implement remedies, and address any continuing effects.**

### **Investigation of Complaints at School (Site-Level Grievance Procedure)**

- 1. The principal or designee shall promptly investigate all complaints of sexual harassment. In so doing, they shall talk individually with:**
  - a. The student who is complaining**
  - b. The person accused of harassment**
  - c. Anyone who witnessed the conduct complained of**
  - d. Anyone mentioned as having related information**
- 2. The student who is complaining shall have an opportunity to describe the incident, present witnesses and other evidence of the harassment, and put their complaint in writing.**
- 3. The principal or designee shall discuss the complaint only with the**



people described above and the county office compliance officer. When necessary to carry out their investigation or for other good reasons that apply to the particular situation, the principal or designee also may discuss the complaint with the following persons:

- a. The superintendent or designee
- b. The parent/guardian of the student who complained
- c. If the alleged harasser is a student, their parent/guardian
- d. A teacher or staff member whose knowledge of the students involved may help in determining who is telling the truth
- e. Child protective agencies responsible for investigating child abuse reports
- f. Legal counsel for the county

4. When the student who complained and the alleged harasser agree, the principal or designee may arrange for them to resolve the complaint informally with the help of a counselor, teacher, administrator or trained mediator. The student who complained shall never be asked to work out the problem directly with the accused person unless such help is provided and both parties agree.

5. In reaching a decision about the complaint, the principal or designee may take into account:

- a. Statements made by the persons identified above
- b. The details and consistency of each person's account
- c. Evidence of how the complaining student reacted to the incident
- d. Evidence of any past instances of harassment by the alleged Harasser
- e. Evidence of any past harassment complaints that were found to be untrue

6. To judge the severity of the harassment, the principal or designee may take into consideration:

- a. How the misconduct affected one or more students' education
- b. The type, frequency and duration of the misconduct
- c. The number of persons involved
- d. The age and gender of the person accused of harassment
- e. The subject(s) of harassment
- f. The place and situation where the incident occurred
- g. Other incidents at the school, including incidents of harassment that were not related to gender

7. The principal or designee shall write a report of their findings, decision,

and reasons for the decision and shall present this report to the student who complained and the person accused.

8. The principal or designee shall give the compliance officer and the superintendent or designee a written report of the complaint and investigation. If the principal or designee verifies that sexual harassment occurred, this report shall describe the actions taken to end the harassment, address the effects of the harassment on the student harassed, and prevent retaliation or further harassment.

9. Within two weeks after receiving the complaint, the principal or designee shall determine whether or not the student who complained has been further harassed. The principal or designee shall keep a record of this information and shall continue this follow-up.

## **Enforcement**

The Superintendent or designee shall take appropriate actions to reinforce the district's sexual harassment policy. As needed, these actions may include any of the following:

1. Removing vulgar or offending graffiti;
2. Providing staff in-service and student instruction or counseling;
3. Notifying parents/guardians of the actions taken;
4. Notifying child protective services.
5. Taking appropriate disciplinary action. In addition, the principal or designee may take disciplinary measures against any person who is found to have made a complaint of sexual harassment which they knew was not true.

Adopted By Board: November 1, 2006

Revised by Board: May 6, 2015

Revised by Board: \_\_\_\_\_

# Kings County Board of Education Exhibit

E 5145.7  
Students

## SEXUAL HARASSMENT REPORT

**\*\*Per Board/Superintendent Exhibit 1312.3 Uniform Complaint Procedures\*\***

In accordance with the ~~County Office's~~ **County Office of Education's (COE's)** Uniform Complaint Procedures (5 CCR 4620) each ~~county-office~~ **COE** shall follow uniform complaint procedures when investigating complaints alleging unlawful discrimination, harassment, intimidation and bullying against any protected group. Protected groups are enumerated by Education Code §§ 200 and 220. Additionally, it is the policy of the State of California, pursuant to Section 200, that all individuals shall enjoy freedom from discrimination and/or harassment, bullying or intimidation of any kind in the educational institutions of the state. This also includes sexual harassment, which is a form of sexual discrimination (EC § 231.5).

### I. Contact Information:

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ Zip: \_\_\_\_\_

Home Phone: \_\_\_\_\_ Work or Cell Phone: \_\_\_\_\_

### II. Complainant

You are filing this complaint on behalf of: \_\_\_\_\_

☐ yourself    ☐ your child or a (student)    ☐ another student    ☐ a group

### III. School Information

School Name: \_\_\_\_\_

Principal's Name: \_\_\_\_\_

Address: \_\_\_\_\_ City: \_\_\_\_\_ Zip: \_\_\_\_\_

#### IV. Basis of Complaint:

Please check the following box (es), based on the type(s) of discrimination, harassment, intimidation, and/or bullying you experienced. (EC §§ 200 and 220)

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> Sex   | <input type="checkbox"/> Ethnic Group Identification | <input type="checkbox"/> <del>Mental/Physical Ability</del> |
| <b>Disability</b>  |  |   |
| <input type="checkbox"/> Sexual Orientation  | <input type="checkbox"/> National Origin             | <input type="checkbox"/> Age                                |
| <input type="checkbox"/> Gender  | <input type="checkbox"/> Religion                    | <input type="checkbox"/> Sexual Harassment                  |
| <input type="checkbox"/> Gender Expression   | <input type="checkbox"/> Color                       | <input type="checkbox"/> <del>Sex</del> (Title IX)          |
| <input type="checkbox"/> Gender Identity   | <input type="checkbox"/> Ancestry                    | <input type="checkbox"/> Nationality                        |
| <input type="checkbox"/> Race or Ethnicity   |  |   |
| <input type="checkbox"/> <del>Association or perceived association with any of these categories listed</del> |  |   |

#### V. Details of Complaint

Please answer the following questions to the best of your ability. Attach additional sheets of paper if you need more space.

Please describe the type of incident(s) you experienced that led to this complaint, including the events or actions, in as much detail as possible:

---

---

List the individuals involved in the incident(s):

---

---

List any witnesses to the incident(s):

---

---

Describe the location where the incident(s) occurred:

---

---

Please list all the date(s) and times when the incident(s) occurred or when the alleged acts first came to your attention:

---

---

What steps, if any, have you taken to resolve this issue before filing a complaint?

---

---

---

Signature of person filing complaint

---

Date

---

Received by/**Title**

---

Date Filed

**Title:** \_\_\_\_\_

Please provide a duplicate copy to the complainant.

## ACTION ITEM

DATE: December 14, 2022

TOPIC: New Board Policy 5146:  
Married/Pregnant/Parenting Students

ISSUE: This new board policy is being introduced as required by the Federal Program Instrument surrounding Education Equity.

BACKGROUND: The Board shall ensure that King County Office of Education policies align with the county's vision and goals, promote student achievement, provide for consistent and fair treatment of students and staff, and proactively address equity and the provision of equal access to opportunities for all students.

RESOURCE: Joy Santos, Assistant Superintendent,  
Educational Services  
[joy.santos@kingscoe.org](mailto:joy.santos@kingscoe.org)  
559-589-7068

RECOMMENDATION: Administration recommends approval of policy.

# Kings County Office of Education Board Policy

BP 5146  
Students

## MARRIED/PREGNANT/PARENTING STUDENTS

The ~~Kings County Office of Education~~ **Governing Board** recognizes that responsibilities related to marriage, pregnancy, or parenting and related responsibilities may disrupt a student's education and increase the chance of a student dropping out of school. The ~~county office~~ **Board** therefore desires to support married, pregnant, and parenting students to continue their education, attain strong academic and parenting skills, and promote the healthy development of their children.

The county office **of education (COE)** shall not exclude or deny any student from any educational program or activity, including any class or extracurricular activity, solely on the basis of the student's pregnancy, childbirth, false pregnancy, termination of pregnancy, or related recovery. In addition, the district shall not adopt any rule concerning a student's actual or potential parental, family, or marital status that treats students differently on the basis of sex. (Education Code 221.51, 230; 5 CCR 4950; 34 CFR 106.40)

The superintendent or designee shall annually notify parents/guardians at the beginning of the school year of the rights and options available to pregnant and parenting students under the law. In addition, pregnant and parenting students shall be notified of the rights and options available to them under the law through annual school year welcome packets and through independent study packets. (Education Code 222.5, 48980)

For school-related purposes, a student under the age of 18 years who enters into a valid marriage shall have all the rights and privileges of students who are 18 years old, even if the marriage has been dissolved. (Family Code 7002)

## Education and Support Services for Pregnant and Parenting Students

Pregnant and parenting students shall retain the right to participate in the regular education program or an alternative education program. The classroom setting shall be the preferred instructional strategy unless an alternative is necessary to meet the needs of the student and/or the student's child.

Any alternative education program, activity, or course that is offered separately to pregnant or parenting students, including any class or extracurricular activity, shall be

equal to that offered to other district students. A student's participation in such programs shall be voluntary. (Education Code 221.51; 5 CCR 4950)

If required for students with any other temporary disabling condition, the superintendent or designee may require a student, based on pregnancy, childbirth, false pregnancy, termination of pregnancy, or related recovery, to obtain certification from a physician or nurse practitioner indicating that the student is physically and emotionally able to continue participation in the regular education program or activity. (Education Code 221.51; 5 CCR 4950; 34 CFR 106.40)

To the extent feasible, the ~~Kings County Office of Education~~ **COE** shall provide educational and related support services, either directly or in collaboration with community agencies and organizations, to meet the needs of pregnant and parenting students and their children. Such services may include, but are not limited to:

1. Child care and development services for the children of parenting students on or near school site(s) during the school day and during school-sponsored activities
2. Parenting education and life skills instruction
3. Special school nutrition supplements for pregnant and lactating students pursuant to Education Code 49553, 42 USC 1786, and 7 CFR 246.1-246.28
4. Health care services, including prenatal care
5. Tobacco, alcohol, and/or drug prevention and intervention services
6. Academic and personal counseling
7. Supplemental instruction to assist students in achieving grade-level academic standards and progressing toward graduation

As appropriate, teachers, administrators, and/or other personnel who work with pregnant and parenting students shall receive related professional development.

## **Absences**

Pregnant or parenting students may be excused for absences for medical appointments and other purposes specified in BP/AR 5113 - Absences and Excuses.

A student shall be excused for absences to care for a sick child for whom the student is the custodial parent. A note from a physician shall not be required for such an absence. (Education Code 48205)



## **Parental Leave**

A pregnant or parenting student shall be entitled to eight weeks of parental leave in order to protect the health of the student who gives or expects to give birth and the infant, and to allow the pregnant or parenting student to care for and bond with the infant. Such leave may be taken before the birth of the student's infant if there is a medical necessity and after childbirth during the school year in which the birth takes place, inclusive of any mandatory summer instruction. The superintendent or designee may grant parental leave beyond eight weeks if deemed medically necessary by the student's physician. (Education Code 46015; 34 CFR 106.40)

The student, if age 18 years or older, or the student's parent/guardian shall notify the school of the student's intent to take parental leave. No student shall be required to take all or part of the parental leave. (Education Code 46015)

When a student takes parental leave, the attendance supervisor shall ensure that absences from the regular school program are excused until the student is able to return to the regular school program or an alternative education program. A pregnant or parenting student shall not be required to complete academic work or other school requirements during the period of the parental leave. (Education Code 46015)

Following the leave, a pregnant or parenting student may elect to return to the school and the course of study in which the student was enrolled before taking parental leave or to an alternative education option provided by the district. Upon return to school, a pregnant or parenting student shall have opportunities to make up work missed during the leave, including, but not limited to, makeup work plans and re-enrollment in courses. (Education Code 46015)

When necessary to complete high school graduation requirements, the student may remain enrolled in school for a fifth year of instruction, unless the superintendent or designee makes a finding that the student is reasonably able to complete ~~district~~ **COE** graduation requirements in time to graduate by the end of the fourth year of high school. (Education Code 46015)

## **Accommodations**

When necessary, the district shall provide accommodations to enable a pregnant or parenting student to access the educational program.

A pregnant student shall have access to any services available to other students with temporary disabilities or medical conditions. (34 CFR 106.40)

The school shall provide reasonable accommodations to any lactating student to express breast milk, breastfeed an infant child, or address other needs related to

breastfeeding. A student shall not incur an academic penalty for using any of these reasonable accommodations, and shall be provided the opportunity to make up any work missed due to such use. Reasonable accommodations include, but are not limited to: (Education Code 222)

1. Access to a private and secure room, other than a restroom, to express breast milk or breastfeed an infant child
2. Permission to bring onto a school campus a breast pump and any other equipment used to express breast milk
3. Access to a power source for a breast pump or any other equipment used to express breast milk
4. Access to a place to store expressed breast milk safely
5. A reasonable amount of time to accommodate the student's need to express breast milk or breastfeed an infant child

### Complaints

Any complaint alleging discrimination on the basis of pregnancy or marital or parental status, district noncompliance with the requirements of Education Code 46015, or **district COE** noncompliance with the requirement to provide reasonable accommodations for lactating students shall be addressed through the **district's COE's** uniform complaint procedures in accordance with 5 CCR 4600-4670 and BP/AR 1312.3 - Uniform Complaint Procedures. A complainant who is not satisfied with the **district's COE's** decision may appeal the decision to the California Department of Education (CDE). If the **district COE** or CDE finds merit in an appeal, the district shall provide a remedy to the affected student. (Education Code 222, 46015; 5 CCR 4600- 4670)

### Program Evaluation

The superintendent or designee shall periodically report to the **B**oard regarding the effectiveness of **district COE** strategies to support married, pregnant, and parenting students, which may include data on student participation in district programs and services, academic achievement, school attendance, graduation rate, and/or student feedback on **district COE** programs and services.

### Legal Reference:

EDUCATION CODE

221.51 Nondiscrimination; married, pregnant, and parenting students

222 Reasonable accommodations; lactating students

222.5 Pregnant and parenting students, notification of rights

230 Sex discrimination  
8200-8498 Child Care and Development Services Act  
46015 Parental leave  
48205 Excused absences  
48206.3 Temporary disability, definition  
48220 Compulsory education requirement  
48410 Persons exempted from continuation classes  
48980 Parental notifications  
49553 Nutrition supplements for pregnant/lactating students  
51220.5 Parenting skills and education  
51745 Independent study  
52610.5 Enrollment of pregnant and parenting students in adult education

#### CIVIL CODE

51 Unruh Civil Rights Act

#### FAMILY CODE

7002 Description of emancipated minor

#### HEALTH AND SAFETY CODE

104460 Tobacco prevention services for pregnant and parenting students

#### CODE OF REGULATIONS, TITLE 5

4600-4670 Uniform complaint procedures  
4950 Nondiscrimination, marital and parental status

#### CODE OF REGULATIONS, TITLE 22

101151-101239.2 General licensing requirements for child care centers  
101351-101439.1 Infant care centers

#### UNITED STATES CODE, TITLE 20

1681-1688 Title IX, Education Act Amendments

#### UNITED STATES CODE, TITLE 42

1786 Special supplemental nutrition program for women, infants, and children

#### CODE OF FEDERAL REGULATIONS, TITLE 7

246.1-246.28 Special supplemental nutrition program for women, infants, and children

#### CODE OF FEDERAL REGULATIONS, TITLE 34

106.40 Marital or parental status

#### ATTORNEY GENERAL OPINIONS

87 Ops.Cal.Atty.Gen. 168 (2004)

**COURT DECISIONS**

American Academy of Pediatrics et al v. Lungren et al (1997) 16 Cal.4th 307  
Management Resources:

**CALIFORNIA WOMEN'S LAW CENTER PUBLICATIONS**

Pregnant Students and Confidential Medical Services, 2013

Educational Rights of Pregnant and Parenting Teens: Title IX and California State Law Requirements, 2012

The Civil Rights of Pregnant and Parenting Teens in California Schools, 2002

**U.S. DEPARTMENT OF EDUCATION PUBLICATIONS**

Supporting the Academic Success of Pregnant and Parenting Students under Title IX of the Education Amendments of 1972, rev. June 2013

**WEBSITES**

California Department of Education: <http://www.cde.ca.gov>

California Women's Law Center: <http://www.cwlc.org>

U.S. Department of Agriculture, Women, Infants, and Children Program:  
<http://www.fns.usda.gov/wic>

U.S. Department of Education: <http://www.ed.gov>

Adopted by Board: \_\_\_\_\_

## ACTION ITEM

DATE: December 14, 2022

TOPIC: Board Policy/ Superintendent Policy/  
Administrative Regulation 6145:  
Extracurricular and Cocurricular Activities  
Revisions

ISSUE: This board policy was last revised in 2008.  
Revisions presented for consideration today were  
made based on CSBA guidelines.

BACKGROUND: The Board shall ensure that  
King County Office of Education policies align with  
the county's vision and goals, promote student  
achievement, provide for consistent and fair  
treatment of students and staff,  
and proactively address equity and the provision of  
equal access to opportunities for all students.

RESOURCE: Joy Santos, Assistant Superintendent,  
Educational Services  
[joy.santos@kingsco.org](mailto:joy.santos@kingsco.org)  
559-589-7068

RECOMMENDATION: Administration recommends approval of policy

# Kings County Board of Education ~~and~~ ~~County Superintendent of Schools~~ Board/Superintendent Policy

BP/SP 6145  
Instruction

## EXTRACURRICULAR AND COCURRICULAR ACTIVITIES

The ~~Kings County Board of Education~~ Governing Board (the ~~B~~board) and the Kings County Superintendent of Schools (the ~~S~~superintendent) recognize that extracurricular and cocurricular activities enrich the educational and social development ~~and experiences of students and enhances students' feelings of connectedness with the schools.~~ The ~~Kings County Office of Education (KCOE)~~ county office of education (COE) shall encourage and support student participation in extracurricular and cocurricular activities without compromising the integrity and purpose of the educational program.

**Prerequisites for student participation in extracurricular and cocurricular activities shall be limited to those that have been demonstrated to be essential to the success of the activity.** No extracurricular or cocurricular program or activity shall be provided or conducted separately ~~and no KCOE student's participation in extracurricular and cocurricular activities shall be required or refused based on the student's gender, sexual orientation, ethnic group identification, race, ancestry, national origin, religion, color, or mental or physical disability. Requirements for participation in extracurricular and cocurricular activities shall be limited to those that are essential to the success of the activity.~~ **on the basis of any actual or perceived characteristics listed as a prohibited category of discrimination in state or federal law, nor shall any student's participation in an extracurricular or cocurricular activity be required or refused on those bases.** (5 CCR 4925)

Any complaint ~~regarding~~ **alleging unlawful discrimination in KCOE's** extracurricular and cocurricular programs or activities shall be filed in accordance with BP/AR 1312.3 - Uniform Complaint Procedures.

**Unless specifically authorized by law, no student shall be** ~~prohibited from participating in~~ **charged a fee for their participation in educational activities, including extracurricular and cocurricular activities** ~~related to the educational program because of inability to pay fees associated with the activity~~ **and materials or equipment related to such activities.**

## Eligibility Requirements

To be eligible to participate in extracurricular and cocurricular activities, students in grades 7 ~~through~~ - 12 must demonstrate satisfactory educational progress in the previous grading period, including, but not limited to: (Education Code 35160.5)

1. Maintenance of a minimum of 2.0 grade point average on a 4.0 scale **in all enrolled classes**
2. Maintenance of minimum progress toward meeting high school graduation requirements

The ~~S~~superintendent or designee may grant ineligible students a probationary period of not more than one semester. Students granted probationary eligibility must meet the required standards by the end of the probationary period in order to remain eligible for participation. **(Education Code 35160.5)**

~~The Superintendent or designee shall provide the necessary assistance to help ineligible students achieve the academic standards required by law.~~

**Any decision regarding the eligibility of a homeless student, foster youth, or child of an active duty military family for extracurricular or cocurricular activities shall be made by the superintendent or designee in accordance with Education Code 48850 and 49701.**

The ~~S~~superintendent or designee may revoke a student's eligibility for participation in extracurricular and cocurricular activities when the student's poor citizenship is serious enough to warrant loss of this privilege.

## Student Conduct at Extracurricular/Cocurricular Events

When attending or participating in extracurricular or cocurricular activities on or off campus, ~~county~~ **COE** students are subject to ~~county~~ **COE** school policies and regulations relating to student conduct. Students who violate ~~county~~ **COE** policies and regulations may be subject to discipline including, but not limited to, suspension, expulsion, transfer to alternative programs, or denial of participation in extracurricular or cocurricular activities in accordance with board policy and administrative regulation. When appropriate, the superintendent or designee shall notify local law enforcement.

## Annual Policy Review

The **B**oard and the **S**uperintendent shall annually review this policy and implementing regulations. (**Education Code 35160.5**)

**Legal References:**

**EDUCATION CODE**

35145 Public meetings

35160.5 District policy rules and regulations; requirements; matters subject to regulation

35179 Interscholastic athletics; associations or consortia

**35181 Students' responsibilities**

**48850 Participation of homeless students and foster youth in extracurricular activities and interscholastic sports**

48930-48938 Student organizations

**49010-49013 Student fees**

**49024 Activity Supervisor Clearance Certificate**

**49700-49703 Education of children of military families**

**CALIFORNIA CONSTITUTION**

**Article 9, Section 5 Common school system**

**CODE OF REGULATIONS, TITLE 5**

350 Fees not permitted

4900-4965 Nondiscrimination in elementary and secondary education programs receiving state financial assistance

5531 Supervision of extracurricular activities of pupils

**UNITED STATES CODE, TITLE 42**

2000h-2-2000h-6 Title IX, 1972 Education Act Amendments

**COURT DECISIONS**

Hartzell v. Connell, (1984) 35 Cal. 3d 899

**Management Resources:**

**CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS**

**Pupil Fees, Deposits, and Other Charges, Fiscal Management Advisory 12-02, April 24, 2013**

**CALIFORNIA TASK FORCE REPORT TO THE LEGISLATURE**

**Compact on Educational Opportunity for Military Children: Preliminary Final Report, March 2009**



**COMMISSION ON TEACHER CREDENTIALING PUBLICATIONS**  
**Information on Assembly Bill 346 Concerning the Activity Supervisor Clearance**  
**Certificate (ASCC), Coded Correspondence 10-11, July 20, 2010**

**WEBSITES**

**CSBA:** <http://www.csba.org>

**California Association of Directors of Activities:** <http://www.cada1.org>

**California Department of Education:** <http://www.cde.ca.gov>

**California Interscholastic Federation:** <http://www.cifstate.org>

**Commission on Teacher Credentialing:** <http://www.ctc.ca.gov>

Adopted by Board ~~and Superintendent~~: May 7, 2008

Revised by Board: \_\_\_\_\_

# Kings County Board of Education and County Superintendent of Schools Administrative Regulation

AR 6145  
Instruction

## EXTRACURRICULAR AND COCURRICULAR ACTIVITIES

### Definitions

~~Extracurricular activities are those programs that have all of the following characteristics: (Education Code 35160.5)~~

- ~~1. The program is supervised or financed by the Kings County Office of Education (KCOE);~~
- ~~2. Students participating in the program represent KCOE;~~
- ~~3. Students exercise some degree of freedom in the selection, planning or control of the program;~~
- ~~4. The program includes both preparation for performance and performance before an audience or spectators.~~

~~Extracurricular activities are not part of the regular school curriculum, are not graded, do not offer credit and do not take place during classroom time. (Education Code 35160.5)~~

~~Cocurricular activities are programs that may be associated with the curriculum in a regular classroom. (Education Code 35160.5)~~

~~An activity is not an extracurricular or cocurricular activity if either of the following conditions applies: (Education Code 35160.5)~~

- ~~1. It is a teacher-graded or required program or activity for a course which satisfies the entrance requirements for admission to the California State University or the University of California;~~
- ~~2. It is a program that has as its primary goal the improvement of academic or educational achievement of students.~~

**For purposes of applying eligibility criteria for student participation, extracurricular and cocurricular activities shall be defined as follows: (Education Code 35160.5)**

- 1. Extracurricular activities are not part of the regular school curriculum, are not graded, do not offer credit, do not take place during classroom time, and have all of the following characteristics:**

- a. The program is supervised or financed by the school **district COE**.
- b. Students participating in the program represent the **COE school district**.
- c. Students exercise some degree of freedom in the selection, planning, or control of the program.
- d. The program includes both preparation for performance and performance before an audience or spectators.

2. Cocurricular activities are programs that may be associated with the curriculum in a regular classroom.

An activity is not an extracurricular or cocurricular activity if either of the following conditions applies: (Education Code 35160.5)

1. It is a teacher-graded or required program or activity for a course which satisfies the entrance requirements for admission to the California State University or the University of California.
2. It is a program that has as its primary goal the improvement of academic or educational achievement of students.

### Eligibility Requirements

The grade point average (**GPA**) used to determine eligibility **for extracurricular and cocurricular activities** shall be based on grades of the last previous grading period during which the student attended class at least a majority of the time. **If a student was not in attendance for all, or a majority of, the grading period due to absences excused by the school for reasons such as serious illness or injury, approved travel, or work, the GPA used to determine eligibility shall be the grading period immediately prior to the excluded grading period(s).** (Education Code 35160.5)

When a student becomes ineligible to participate **in extracurricular or cocurricular activities** in the upcoming **school-year grading period**, or when he/she is subject to probation, the principal or designee shall provide written notice to the student and his/her parents/guardians. ~~The principal shall also consult with the student's teacher(s) in deciding on a program of remediation to improve the student's academic progress.~~

### Supervision

All extracurricular activities conducted under the name or auspices of a **Kings County Office of Education COE** school or any class or organization of the

school, regardless of where the activities are held, shall be under the direct supervision of certificated employees. (5 CCR 5531)

Any noncertificated person working with students in a **district COE**-sponsored extracurricular student activity program shall possess an Activity Supervisor Clearance Certificate from the Commission on Teacher Credentialing or shall have cleared a Department of Justice and Federal Bureau of Investigation criminal background check prior to beginning his/her duties, in accordance with BP 4127/4227/4327 - Temporary Athletic Team Coaches. (Education Code 49024)

Adopted by Board **and Superintendent**: May 7, 2008

Revised by Board: \_\_\_\_\_

**Legal References:**

**EDUCATION CODE**

**35145 Public meetings**

**35160.5 Intradistrict open enrollment**

**35179 Interscholastic athletics; associations or consortia**

**35181 Students' responsibilities**

**48850 Academic achievement of students in foster care and homeless children**

**48930-48938 Student organizations**

**49011 Student fees**

**49024 Activity Supervisor Clearance Certificate**

**49700-49701 Education of children of military families**

**Federal**

**42 USC 2000h-2-2000h-6 Title IX of the Civil Rights Act of 1964**

**State**

**5 CCR 350 Fees not permitted**

**5 CCR 4900-4965 Nondiscrimination in elementary and secondary education programs**

**5 CCR 5531 Supervision of extracurricular activities of pupils**

**CA Constitution Article 9, Section 5 Common school system**

**Management Resources Description**

**California Department of Education Publication - Pupil Fees, Deposits, and Other Charges, Fiscal Management Advisory 12-02, April 24, 2013**

**California Task Force Report to the Legislature - Compact on Educational Opportunity for Military Children: Preliminary Final Report, March 2009**

**Commission on Teacher Credentialing Publication - Information on Assembly Bill 346 Concerning the Activity Supervisor Clearance Certificate (ASCC), Coded**

**Correspondence 10-11, July 20, 2010**  
**Court Decision - Hartzell v. Connell, (1984) 35 Cal. 3d 899**

**Website**

**CSBA - <https://www.csba.org/>**  
**Commission on Teacher Credentialing - <https://www.ctc.ca.gov/>**  
**California Interscholastic Federation - <https://www.cifstate.org/landing/index>**  
**California Department of Education - <https://www.cde.ca.gov/>**  
**California Association of Directors of Activities - <https://secure.cada1.org/i4a/pages/index.cfm?pageid=3267&pageid=1>**

## ACTION ITEM

DATE: December 14, 2022

TOPIC: Board Policy/ Superintendent Policy/  
Administrative Regulation/Exhibit: 5141.2  
Administering Medication.

ISSUE: This board policy was last revised in 2015.  
Revisions presented for consideration today were  
made based on CSBA guidelines.

BACKGROUND: The Board shall ensure that King County Office of  
Education policies align with the county's vision and  
goals, promote student achievement, provide for  
consistent and fair treatment of students and staff,  
and proactively address equity and the provision of  
equal access to opportunities for all students.

RESOURCE: Todd Barlow, Superintendent of Schools  
Educational Services  
[todd.barlow@kingsco.e.org](mailto:todd.barlow@kingsco.e.org)  
559-589-2506

RECOMMENDATION: This policy and administrative regulations was  
recently reviewed and has been brought forth for  
approval.

# Kings County Board of Education and County Superintendent of Schools Board/Superintendent Policy

BP/SP 5131.6

Students

## ADMINISTERING MEDICATION

The Kings County Board of Education ("Board") and the Kings County Superintendent of Schools ("Superintendent") believe that regular school attendance is critical to student learning and that students who need to take medication prescribed or ordered for them by their authorized health care providers should be able to participate in the educational program. To facilitate participation, the Board and Superintendent recognize that certain students may need to take prescribed medication during the school day.

Medication must be administered in accordance with a written health care provider statement and parental consent. The school nurse, or other persons designated by the Superintendent or designee, shall assist such students in taking their medication. The following statements are required before such assistance is given:

1. A written statement from the student's physician detailing the method, amount and time schedules for taking of the medication.
2. A written statement from the student's parent/guardian requesting the County Schools Office to assist the student in taking the prescribed medication.

Upon written request by the parent/guardian and with the approval of the student's physician, a student with an existing medical condition that requires frequent monitoring, testing or treatment may be allowed to self administer this service. The student shall observe universal precautions in the handling of blood and bodily fluids.

Any medication prescribed for a student with a disability who is qualified to receive services under the Individuals with Disabilities Education Act or Section 504 of the Rehabilitation Act of 1973 shall be administered in accordance with the student's individualized education program or Section 504 services plan, as applicable.

For the administration of medication to other students during school or school-related activities, the Superintendent or designee shall develop protocols which shall include options for allowing parents/guardians to administer medication to their child at school, designate other individuals to do so on their behalf, and, with the student's authorized health care provider's approval, request the district's permission for the student to self-administer a medication or self-monitor and/or self-test for a medical condition. Such processes shall be implemented in a manner that preserves campus security, minimizes instructional interruptions, and promotes student safety and privacy.

The parent/guardian of a student on a continuing medication regimen from a nonepisodic condition shall inform the school nurse, or other designated certificated employee, of the medication being taken, the current dosage and the name of the supervising physician.

The school nurse, with the parent/guardian's consent, may communicate with the student's physician regarding the medication and its effects. The school nurse may also counsel with school personnel regarding the possible effects of the drug on the student's physical, intellectual and social behavior, as well as possible behavioral signs and symptoms of adverse side effects, omission, or overdose. The Superintendent or his designee shall inform the parent/guardian of every student of the above requirement.

When allowed by law, medication prescribed to a student by an authorized health care provider may be administered by a school nurse or, when a school nurse or other medically licensed person is unavailable and the physician has authorized administration of medication by unlicensed personnel for a particular student, by other designated school personnel with appropriate training. School nurses and other designated school personnel shall administer medications to students in accordance with law, Board policy, administrative regulation, and, as applicable, the written statement provided by the student's parent/guardian and authorized health care provider. Such personnel shall be afforded appropriate liability protection.

The Superintendent or designee shall ensure that school personnel designated to administer any medication receive appropriate training and, as necessary, retraining from qualified medical personnel before any medication is administered. At a minimum, the training shall cover how and when such medication should be administered, the recognition of symptoms and treatment, emergency follow-up procedures, and the proper documentation and storage of medication. Such trained, unlicensed designated school personnel shall be supervised by, and provided with immediate communication access to, a school nurse, physician, or other appropriate individual.

The Superintendent or designee shall maintain documentation of the training and ongoing supervision, as well as annual written verification of competency of other designated school personnel.

### **Anaphylaxis Treatment**

(For use in for persons without individual physician written orders)

The Board and the Superintendent recognizes that increasing numbers of children and adults are experiencing life-threatening severe allergic reactions (anaphylaxis) which require an immediate administration of an epinephrine auto-injector in order to sustain life. This emergency reaction may occur in individuals with previously identified allergies as well as individuals who have no known history of anaphylaxis.

The Board recognizes that increasing numbers of children and adults are experiencing life-threatening severe allergic reactions (anaphylaxis), which require an immediate administration of an epinephrine auto-injector in order to sustain life. This emergency reaction may occur in individuals with previously identified allergies as well as individuals who have no known history of anaphylaxis.

The Board recognizes that the County Office of Education shall provide emergency epinephrine auto-injectors to school nurses and trained personnel who have volunteered and school nurses or trained personnel may use epinephrine auto-injectors to provide emergency medical aid to persons suffering, or reasonably believed to be suffering from an anaphylactic reaction.



The Superintendent or designee shall make epinephrine auto-injectors available at each school for providing emergency medical aid to any person suffering, or reasonably believed to be suffering, from an anaphylactic reaction. (Education Code 49414)

### **Opioid Overdose**

The Superintendent or designee shall make naloxone hydrochloride or another opioid antagonist available for emergency medical aid to any person suffering, or reasonably believed to be suffering, from an opioid overdose. (Education Code 49414.3)

Adopted by Board: June 4, 1986

Revised by Board: December 6, 1989

Reviewed by Board: May 4, 1994

Reviewed by Board: May 7, 1997

Revised by Board: November 3, 1999

Reviewed by Board: May 10, 2006

Reviewed by Board: September 2, 2015

Reviewed by Board: November 09, 2022

Revised by Board: December 14, 2022

# **Kings County Board of Education and County Superintendent of Schools Board/Superintendent Administrative Regulation**

AR 5141.21

Students

## **ADMINISTERING MEDICATION**

The following principles and procedures will be followed when a parent/guardian requests that a student be permitted to take medication at school:

1. The administration of medication to pupils shall be done only in exceptional circumstances wherein the child's health may be jeopardized without it and only when such administration has been requested and approved by the student's parents and physician.
2. Pupils requiring medications at school shall be identified to the school by parents and/or physician. Students observed by school personnel administering unauthorized medications to themselves will be reported to their parents.
3. After a pupil has been identified to the school as needing medication during school hours, the school nurse or properly appointed representative for the school shall make a home contact to identify the type, dosage and purpose of said medication.
4. A written statement shall be required of
  - a. the family physician, who shall indicate the necessity of said medication being given to the pupil during school hours.
  - b. the parents, who shall request and authorize the designated school personnel to give said medication in the dosage so prescribed by the physician.
5. Parents/guardians who request that a student be allowed to self administer, monitor or treat his/her existing medical condition must make this request in writing and provide written approval by the student's physician.
6. The parents will be requested to obtain from the physician a prescription for duplicate supplies of the said medication, one supply to be kept at home and one supply to be kept in a secure location at school. The school principal will designate the person at the school to be responsible for the supply of medication at the school. Both supplies shall contain the name and telephone number of the pharmacy, the pupil's identification, name of the physician, and dosage of the medication to be given. Taking the dosage shall be supervised by the school nurse or other designated school personnel at a time conforming with the physician's indicated dosage schedule.
7. Form letters to parents are designed to facilitate these procedures.
8. A list of pupils needing medication during school hours, including the type of medication, when to be given, and dosage, will be maintained at the local school in the principal's and/or school nurse's office. This list is to be reviewed and updated periodically.
9. Under no circumstances are school personnel to provide aspirin or any other patent medicine or nostrum to students.

## **Anaphylaxis Treatment**

For use on persons without individual physician written orders

The Board and superintendent recognize that the epinephrine auto-injectors are to be furnished exclusively for use at the County Office of Education school sites and that a qualified supervisor of health (or administrator if there is no qualified supervisor of health) shall obtain from an authorizing physician and surgeon a prescription that, at minimum, includes one regular and one junior epinephrine auto-injector elementary and one regular for middle and high schools.

Pursuant to education Code §49414, a notice shall be distributed at least once a year to all staff that contains a description of a volunteer and a description of the training that the volunteer will receive. Trained volunteer personnel shall be provided with defense and indemnification for any and all civil liability, in accordance with, but not limited to, that provided in Division 3.6 (commencing with Section 810) or Title 1 of the Government Code. This information shall be reduced to writing, provided to the volunteer and retained in the volunteer's personnel file.

The Superintendent or designee may designate one or more volunteers to receive initial and annual refresher training, based on the standards set forth by the California Department of Education. Kings County Office of Education nursing staff shall maintain documentation of the training and ongoing supervision, as well as annual written verification of competency of other designated school personnel.

(Exhibits Attached)

Legal References:

EDUCATION CODE

49423

49480 Pupil health: epinephrine auto-injectors

49414 (e) (2) (E)

4119.2 (a)

4119.2 (b)

49414 (c)

49414 (d)

49414 (e)(1),(2),(3),(4)

CCR:

5 CCR 604

Adopted by Board: June 4, 1986

Reviewed by Board: December 6, 1989

Reviewed by Board: February 1, 1995

Reviewed by Board: May 7, 1997

Revised by Board: November 3, 1999

Reviewed by Board: May 10, 2006

Reviewed by Board: September 2, 2015

Reviewed by Board: November 09, 2022

Revised by Board: December 14, 2022

# **Kings County Board of Education and County Superintendent of Schools Board/Superintendent Exhibit**

EX 5141.21

Students

## **Notification of Volunteer Agreement for Training in Administration of Epinephrine Auto-Injector**

Current law (SB 1266) now requires schools to provide emergency epinephrine for individuals who may be experiencing anaphylaxis. Anaphylaxis is a severe allergic reaction which can occur after exposure to an allergen, an insect sting or even (rare) after exercise. Without immediate administration of epinephrine and summoning Emergency Medical Services (911), death could occur. Certain individuals may experience anaphylaxis that have no known previous history to an allergy and therefore, may not have their own prescription.

Legislation allows for a school nurse or a trained volunteer to administer an epinephrine auto-injector to an individual who is exhibiting potentially life-threatening symptoms of anaphylaxis after exposure or ingestion of an allergen. Training will be provided to the volunteer on signs and symptoms of anaphylaxis, how to administer the epinephrine auto-injector, calling EMS (911) and any follow up documentation or actions required.

Staff members who volunteer to be trained are protected under the law and will be provided defense and indemnification by the school district for any and all civil liability.

This notification is provided annually to all staff. If you are willing to be identified as a volunteer and be trained, please complete the section below and submit it to your site administrator.

---

Signature

---

Printed Name

---

Date

# Epinephrine Indemnity Acknowledgment

Pursuant to Education Code section 49414(j), as a volunteer of the Kings County Office of Education (*school site*) trained to use epinephrine auto injectors to provide emergency medical aid, you are hereby advised that you are protected by the following provisions of California law regarding civil liability for your actions in the course of scope of you serving as a volunteer in this capacity.

California law provides specific legal obligations for an employer to defend and indemnify you in litigation against you, and these obligations are set forth in separate statutes in California's Government Code.

The obligation to provide a defense for you if you are sued as a result of volunteer related incidents is set forth in Government Code section 995, which provides in part:

Except as otherwise provided in Sections 995.2 and 995.4, upon request of an employee or former employee, a public entity shall provide for the defense of any civil action or proceeding brought against him, in his official or individual capacity or both, on account of an act or omission in the scope of his employment as an employee of the public entity.

The obligation to indemnify you against a civil judgment or award is set forth in Government Code section 825(a), which provides in part:

Except as otherwise provided in this section, if an employee or former employee of a public entity requests the public entity to defend him or her against any claim or action against him or her for an injury arising out of an act or omission occurring within the scope of his or her employment as an employee of the public entity and the request is made in writing not less than 10 days before the day of trial, and the employee or former employee reasonably cooperates in good faith in the defense of the claim or action, the public entity shall pay any judgment based thereon or any compromise or settlement of the claim or action to which the public entity has agreed.

By signing below, I acknowledge receipt of this notification

\_\_\_\_\_  
*Employee's Signature*

\_\_\_\_\_  
*Employee's Printed Name*

\_\_\_\_\_  
*Date*

cc: Employee's Personnel File

## Legal References:

### EDUCATION CODE

49423

49480 Pupil health: epinephrine auto-injectors

49414 (e) (2) (E)

4119.2 (a)

4119.2 (b)

49414 (c)

49414 (d)

49414 (e)(1),(2),(3),(4)

## Legal Reference:

### EDUCATION CODE

48980 Notification at beginning of term

49407 Liability for treatment

49408 Emergency information

49414 Emergency epinephrine auto-injectors

49414.3 Emergency medical assistance; administration of medication for opioid overdose

49414.5 Providing school personnel with voluntary emergency training

49422-49427 Employment of medical personnel, especially:

49423 Administration of prescribed medication for student

49423.1 Inhaled asthma medication

49480 Continuing medication regimen; notice

### BUSINESS AND PROFESSIONS CODE

2700-2837 Nursing, especially:

2726 Authority not conferred

2727 Exceptions in general

3501 Definitions

4119.2 Acquisition of epinephrine auto-injectors

4119.8 Acquisition of naloxone hydrochloride or another opioid antagonist

### HEALTH AND SAFETY CODE

11362.7-11362.85 Medicinal cannabis

### CODE OF REGULATIONS, TITLE 5

600-611 Administering medication to students

### UNITED STATES CODE, TITLE 20

1232g Family Educational Rights and Privacy Act of 1974

1400-1482 Individuals with Disabilities Education Act

### UNITED STATES CODE, TITLE 21

812 Schedules of controlled substances

844 Penalties for possession of controlled substance

### UNITED STATES CODE, TITLE 29

794 Rehabilitation Act of 1973, Section 504

### COURT DECISIONS

American Nurses Association v. Torlakson, (2013) 57 Cal.4th 570

Management Resources:

AMERICAN DIABETES ASSOCIATION PUBLICATIONS

Training Standards for the Administration of Epinephrine Auto-Injectors, rev. 2015

Glucagon Training Standards for School Personnel: Providing Emergency Medical Assistance to Pupils with Diabetes, May 2006

Legal Advisory on Rights of Students with Diabetes in California's K-12 Public Schools, August 2007

Program Advisory on Medication Administration, 2005

NATIONAL DIABETES EDUCATION PROGRAM PUBLICATIONS

Helping the Student with Diabetes Succeed: A Guide for School Personnel, June 2003

WEB SITES

CSBA: <http://www.csba.org>

American Diabetes Association: <http://www.diabetes.org>

California Department of Education: <http://www.cde.ca.gov/ls/he/hn>

National Diabetes Education Program: <http://www.ndep.nih.gov>

U.S. Department of Health and Human Services, National Institutes of Health, Blood Institute, asthma information: <http://www.nhlbi.nih.gov/health/public/lung/index.htm#asthma>

Adopted by Board: June 4, 1986

Revised by Board: December 6, 1989

Reviewed by Board: May 4, 1994

Reviewed by Board: May 7, 1997

Revised by Board: November 3, 1999

Reviewed by Board: May 10, 2006

Reviewed by Board: September 2, 2015

Reviewed by Board: November 09, 2022

Revised by Board: December 14, 2022

## BOARD DISCUSSION ITEM

TOPIC	DISPOSAL OF FIXED ASSETS
DATE	December 14, 2022
ISSUE	In accordance with Education Code 1279, the Superintendent has certified that the items listed for disposal are worth less than \$25,000 and the report is submitted for your review.
BACKGROUND	<p>BP 3270 requires the County Superintendent or designee to certify the value of the property with value less than \$25,000 being disposed in a quarterly report and submitted to the County Board of Education for its review.</p> <p>The Superintendent will use the procedures under Administrative Rule 3270 for disposal of the property.</p>
RESOURCE	Ivo Denham Fixed Asset Disposal List
RECOMMENDATION	Discussion item and no action necessary.



**KINGS COUNTY OFFICE OF EDUCATION  
FIXED ASSET DISPOSAL LIST**

ASSET #	DESCRIPTION	ASSET #	DESCRIPTION
73006082	HOT POINT REFRIGERATOR	73001025	2-SIDED WOODEN BOOKSHELF
73012842	DELL DESKTOP	73001030	STEEL TEACHER DESK
73013239	OPTIPLEX 9020	73001031	TEACHER DESK
73013453	LATTITUDE E5570	73001005	INVALEX LIFT
73013427	LATITUDE E5570	73001013	DESK W/BODY BRACE
73014281	DELL E7450	73001015	TABLE, FULL TILT, W/RESTRAINTS
73014276	DELL E7450	73000883	PORTABLE PA SYSTEM
73013253	DELL LATITUDE	73000890	METAL DESK
73013254	DELL LATITUDE	73000891	METAL DESK
73014277	DELL LATITUDE	73000972	WOODENT TEACHER DESK
73012899	PRECISION TOWER 5810	73000767	PLATFORM WALKING RAIL
73013452	LATITUDE E5570	73000775	SELECTRIC TYPEWRITER
73013445	LATITUDE E7440	73000793	EXAMINATION TABLES
73013441	LATITUDE E5570	73000794	EXAMINATION TABLES
73010523	LAMINATOR 27" EASY LAM II	73000880	SELECTRIC TYPEWRITER
73011036	EPSON PROJECTOR	73000758	VESTIBULATOR II
73011427	PROMETHIAN ACTIVSOUND 100	73000764	SITTING SCALE W/CHAIR
73011316	FUJITSU SCANNER	73000765	PULLY WEIGHTS PORTER
73011432	APPLIE IPAD 2	73000766	TILTED WALKING RAIL
73006790	DIGITAL CAMERA	73000711	ELECTRIC STOVE W/OVEN
73006791	DIGITAL CAMERA	73000713	DESK FOR DISABLED
73006792	DIGITAL CAMERA	73000726	WOODEN DESK
73006793	DIGITAL CAMERA	73000758	VESTIBULATOR II
73007107	COMPUTER TABLE	73013014	BUNN COFFEE BREWER
73007108	COMPUTER TABLE	73008890	DISHWASHER
73005008	FORM TREADMILL	73009599	OASIS VWERSACOOOLER II
73005745	SONY DIGITAL CAMERA	73008031	TEACHER'S AIDE DESK
73006119	CLASSROOM PARTITION		
73003459	TILT TABLE		
73003461	FRAME FOR SWING CHAIR		
73003446	TUMBLE FORMS		
73003447	WALKER		
73003448	WALKER		
73003450	BODY BOARD		
73003423	WHEEL CHAIR		
73003440	TEACHER DESK		
73003445	TUMBLE FORMS		
73003064	EXERCISE TABLE W/WEIGHTS		
73003075	WOODEN STAIRS W/STEEL RAILS		
73003083	FEEDER CHAIR		
73003350	INFANT SEAT		
73001209	LG CHROME STAND W/HANGING CHR		
73001211	ELECTRIC STOVE - WHIRLPOOL		
73001243	WOODEN TEACHER DISK		
73001205	WOODEN TEACHER DISK		
73001074	16MM PROJECTOR		
73001081	16MM PROJECTOR		
73001105	16MM PROJECTOR		
73001128	METAL DESK		
73001130	METAL DESK		
73001059	PORTABLE CHAIR - INVACARE		
73001060	FULL BODY SUPPORT CHAIR		
73001061	FULL BODY CHAIR		

## BOARD INFORMATION ITEM

This should be a one sheet brief outline of the matter to be acted upon. If more detailed information is required, it should be attached. The cover sheet should include:

TOPIC: INFECTIOUS DISEASES BP 5141.22 and  
ADMINISTRATIVE REGULATION 5141.22 – FIRST READ

DATE OF MEETING: December 14, 2022

ISSUE: This is a first read of the revised Board Policy and  
Administrative Regulation 5141.22 – Infectious Diseases

BACKGROUND: There have been changes in education code which need to  
be reflected in our Board Policy and Administrative  
Regulation, Infectious Diseases. Changes have been  
tracked to show strikeouts and added text. This draft is  
presented here for your first reading.

RESOURCE: Rebecca Jensen,  
Assistant Superintendent, Special Education  
559-589-7097

# Kings County Board of Education

## Board Policy

BP 5141.22

### Students

#### INFECTIOUS DISEASES

The Kings County Board of Education and the Kings County Superintendent of Schools recognize their dual responsibility to protect the health and welfare of students and staff as well as to protect individual legal rights to a free and appropriate education. **desire to protect students from risks posed by exposure to infectious diseases while providing a high-quality education for all students. The Superintendent or designee shall collaborate with local and state health officials to develop and regularly update a comprehensive plan for disease prevention that promotes preventative measures, mitigation, education, communication, and training of students and staff. All measures to limit the spread of infectious diseases shall be nondiscriminatory and ensure that equity is promoted.**

#### Infectious Disease Prevention

~~The Superintendent or designee shall collaborate with parents/guardians and local health agencies and organizations to develop a comprehensive approach to disease prevention that promotes preventative measures and education of students and staff.~~

The Superintendent or designee shall regularly review resources available from health experts to ensure that county programs **and operations** are based on the most up-to-date information.

The Superintendent or designee shall ensure that the county's comprehensive health education program provides **age-appropriate** information about the **nature and symptoms of communicable diseases**, ~~prevention of infectious diseases, including the nature of blood borne pathogens and their transmission, as well as information~~ **and how** to help prevent the spread of contagious diseases. ~~, such as a pandemic influenza. He/she shall also ensure that each county-run school has sufficient infection prevention supplies that are easily accessible to staff. As well, district schools supported by county nurses will be notified of the need to purchase sufficient infection prevention supplies.~~

**If the local health officer notifies the district of an outbreak of a communicable disease, or the imminent and proximate threat of a communicable disease outbreak or epidemic that threatens the public's health, the district shall take any action that the health officer deems necessary to control the spread of the disease. The district shall comply with all applicable state and federal privacy laws in regard to any such information received from the local health officer. (Health and Safety Code 120175.5)**

#### Universal Precautions

Students and staff shall observe universal precautions in order to prevent exposure to bloodborne pathogens and to prevent the spread of infectious diseases.

The Superintendent or designee shall inform students of the precautions to be used in

cases of exposure to blood or other body fluids through injury, accident, or classroom instruction.

### Students with Infectious Diseases

The Superintendent or designee shall exclude students **from on-campus instruction** only in accordance with law, Board policy, and administrative regulation. Because bloodborne pathogens such as hepatitis B virus, hepatitis C virus, and human immunodeficiency virus (HIV) are not casually transmitted, the presence of infectious conditions of this type is not, by itself, sufficient reason to exclude students from attending school.  
BP 5141.22

Parents/guardians are encouraged to inform the Superintendent or designee if their child has an infectious disease so that school staff may work cooperatively with the student's parents/guardians to minimize the child's exposure to other diseases in the school setting. **If necessary, the Superintendent or designee shall inform health officials of any potential outbreak.** The Superintendent or designee shall ensure that student confidentiality **and privacy** rights are strictly observed in accordance with law.

### Legal References:

<b>Federal</b>	<b>Description</b>
20 USC 1232g	Family Educational Rights and Privacy Act (FERPA) of 1974
20 USC 1400-1482	Individuals with Disabilities Education Act
29 USC 794	Rehabilitation Act of 1973, Section 504
45 CFR 164.500-164.534	Health Insurance Portability and Accountability Act (HIPAA)

<b>Management Resources</b>	<b>Description</b>
Court Decision	Thomas v. Atascadero Unified School District, (1987) 662 F.Supp. 376
Website	<a href="#"><u>U.S. Government Pandemic Flu Information</u></a>
Website	<a href="#"><u>CSBA</u></a>
Website	<a href="#"><u>Centers for Disease Control and Prevention</u></a>
Website	<a href="#"><u>California Department of Public Health</u></a>
Website	<a href="#"><u>California Department of Education</u></a>

<b>State</b>	<b>Description</b>
17 CCR 2500-2511	<a href="#"><u>Communicable disease reporting requirements</u></a>
8 CCR 5193	California bloodborne pathogens standard
CA Constitution Article 1, Section 1	<a href="#"><u>Right to Privacy</u></a>
Civ. Code 1798-1798.76	<a href="#"><u>Information Practices Act</u></a>
Civ. Code 56-56.37	<a href="#"><u>Confidentiality of medical information</u></a>

Ed. Code 48210-48216	Persons excluded
Ed. Code 49073-49079	Privacy of pupil records
Ed. Code 49403	Cooperation in control of communicable disease and immunization of pupils
Ed. Code 49405	Smallpox control
Ed. Code 49406	Examination for tuberculosis (employees)
Ed. Code 49408	Information for use in emergencies
Ed. Code 49602	Confidentiality of student information
Ed. Code 51202	Instruction in personal and public health and safety
H&S Code 120230	Exclusion for communicable disease
H&S Code 120325-120380	Immunization against communicable diseases
H&S Code 120875-120895	AIDS information
H&S Code 120975-121022	Mandated blood testing and confidentiality to protect public health
H&S Code 121475-121520	Tuberculosis tests for pupils

Adopted by Board: June 4, 1986 Reviewed by

Board: December 6, 1989 Reviewed by Board:

May 4, 1994 Revised by Board: May 7, 1997

Revised by Board: July 7, 1999 Revised by

Board: December 7, 2006 Reviewed by Board:

December 6, 2017

# Kings County Board of Education

## Administrative Regulation

AR 5141.22

Students

### INFECTIOUS DISEASES

The Superintendent or designee ~~shall immediately report to the local health officer the presence or suspected presence of any communicable disease.~~ **work with state and local health officials to develop and regularly update a plan to prevent and mitigate the spread of infectious diseases. Components of the plan may include, but are not necessarily limited to:**

1. A communication strategy for informing students, parents/guardians, staff, and the community about the disease(s), including symptoms, complications, transmission, and current recommendations from state and local departments of public health
2. Protocols for assessing when campus closures are necessary and when campus(es) may reopen
3. Alternative means of instruction, schedules, and attendance, including the provision of instruction to students with disabilities, English learners, and foster or homeless youth, in the event of campus closures or partial closures
4. Guidelines regarding preventative measures such as social distancing, personal protective equipment, temperature checks, and/or any other health screening allowed by law
5. Protocols regarding the acquisition and provision of personal protective equipment and other supplies
6. Procedures for the cancellation or alteration of extracurricular activities and field trips
7. Protocols for transportation of students using county vehicles
8. Information on effective hygiene practices
9. Provisions for continuing free and reduced-price meal services
10. Processes for protecting students who are at higher risk from the disease
11. Programs that enhance a positive school climate and foster the emotional well-being of all students
12. Guidelines for cleaning and sanitization of district facilities and equipment
13. Protocols for visitors and outside groups that utilize district facilities
14. Staff training

**The Superintendent or designee shall immediately report to the local health officer the presence or suspected presence of any communicable disease. (17 CCR 2508)**

**Universal Precautions in the Classroom**

Before students work with blood, blood products, or other body fluids, the teacher shall explain the potentially hazardous nature of blood and body fluids in the transmission of various agents from one person to another and the specific procedures and safety precautions to be used in the lesson.

The following precautions shall be used when students are working with blood or other body fluids:

1. Before and after exposure to blood or other body fluids, students shall wash their hands with soap and water and cover any existing cut, wound, or open sore with a sterile dressing.
2. Students shall wear gloves or other personal protective equipment as appropriate.
3. Blood typing or similar experiments may be conducted by teacher demonstrations. When being performed individually, students shall work with their own blood or use prepackaged ABO/Rh blood cell kits that have vials of blood previously tested for transmissible agents.
  - a. **For finger punctures, S**tudents shall use individual sterile lancets for finger punctures and shall not reuse them.
  - b. Before the finger is punctured, it shall be wiped with a piece of cotton that has been immersed in alcohol.
  - c. If bleeding persists after the finger is punctured, the student shall apply a sterile bandage using moderate pressure.
4. Lancets and any other materials contaminated with blood or body fluids shall be discarded into a ~~sharps box~~**solution consisting of one part bleach to 10 parts water (1:10), made fresh daily.**
5. At the end of the class, surfaces shall be wiped with alcohol or a solution of one part bleach to 10 parts water.

~~In determining whether or not to exclude a student from the school site, administrators will follow these guidelines:~~

- ~~1. Consider each case individually.~~
- ~~2. Consider various educational alternatives for the assignment of students.~~
- ~~3. Protect the confidentiality of information and records.~~
- ~~4. Consult legal, medical and insurance authority and receive written assurances/concurrences as to their opinions that inclusion of a student with an infectious or contagious disease would not increase the risk to other students and staff.~~
- ~~5. Consider the welfare of the student with such a disease.~~
- ~~6. Inform parents or guardians of the decision to exclude a student and provide opportunities for a formal response.~~
- ~~7. Implement programs to inform students, staff, parents and the community as to the facts about infectious and contagious diseases where appropriate.~~

## ~~8. Review each individual decision periodically.~~

### Legal References:

<b>Federal</b>	<b>Description</b>
20 USC 1232g	Family Educational Rights and Privacy Act (FERPA) of 1974
20 USC 1400-1482	Individuals with Disabilities Education Act
29 USC 794	Rehabilitation Act of 1973, Section 504
45 CFR 164.500-164.534	Health Insurance Portability and Accountability Act (HIPAA)

<b>Management Resources</b>	<b>Description</b>
Court Decision	Thomas v. Atascadero Unified School District, (1987) 662 F.Supp. 376
Website	<a href="#"><u>U.S. Government Pandemic Flu Information</u></a>
Website	<a href="#"><u>CSBA</u></a>
Website	<a href="#"><u>Centers for Disease Control and Prevention</u></a>
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Website	<a href="#"><u>California Department of Education</u></a>

<b>State</b>	<b>Description</b>
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Ed. Code 48210-48216	Persons excluded
Ed. Code 49073-49079	Privacy of pupil records
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Ed. Code 49405	Smallpox control
Ed. Code 49406	Examination for tuberculosis (employees)
Ed. Code 49408	Information for use in emergencies
Ed. Code 49602	Confidentiality of student information



Ed. Code 51202	Instruction in personal and public health and safety
H&S Code 120230	Exclusion for communicable disease
H&S Code 120325-120380	Immunization against communicable diseases
H&S Code 120875-120895	AIDS information
H&S Code 120975-121022	Mandated blood testing and confidentiality to protect public health
H&S Code 121475-121520	Tuberculosis tests for pupils

Adopted by Board: December 7, 2006

Revised by Board: December 6, 2017

## BOARD INFORMATION ITEM

This should be a one sheet brief outline of the matter to be acted upon. If more detailed information is required, it should be attached. The cover sheet should include:

TOPIC:	HEAD LICE BP 5141.33 – FIRST READ
DATE OF MEETING:	December 14, 2022
ISSUE:	This is a first read of the revised Board Policy 5141.33 – Head Lice
BACKGROUND:	There have been changes in education code which need to be reflected in our Board Policy, Head Lice. Changes have been tracked to show strikeouts and added text. This draft is presented here for your first reading.
RESOURCE:	Rebecca Jensen, Assistant Superintendent, Special Education 559-589-7097

# Kings County Board of Education

## Board Policy

BP 5141.33

### Students

#### HEAD LICE AND NIT-FREE REQUIREMENT

The Governing Board ~~believes~~ **recognizes** that ~~the district's~~ head lice **infestations among students require treatment but do not pose a risk of transmitting disease. The Superintendent or designee shall encourage early detection and treatment in a manner that** ~~management program should emphasize the correct diagnosis and treatment of head lice in order to minimize~~ **s** ~~disruption of the education process~~ **program** and ~~to reduce~~ **s** ~~the number of student absences. resulting from infestation. In consultation with the school nurse, the Superintendent or designee may establish a routine screening program to help prevent the spread of head lice.~~

**The Superintendent or designee may distribute information to parents/guardians of preschool and elementary students regarding routine screening, symptoms, accurate diagnosis, and proper treatment of head lice infestations. The Superintendent or designee also may provide related information to school staff.**

~~School employees shall report all suspected cases of head lice to the school nurse or designee as soon as possible. The nurse or designee shall examine the student and other students who are siblings of the affected student or members of the same household.~~

~~It is the policy of the Kings County Board of Education and the Kings County Superintendent of Schools that in order to effectively control the outbreak of lice in school age children, students in classes operated by the Kings County Board of Education or Kings County Superintendent of Schools are to be excluded from school until their hair is "nit" free. The student who is excluded from school because of lice infestation may return to school after treatment with an effective pediculicide and removal of all visible nits.~~ **If a student is found with active, adult head lice, he/she shall be allowed to stay in school until the end of the school day. The parent/guardian of any such student shall be given information about the treatment of head lice and encouraged to begin treatment of the student immediately and to check all members of the family. The parent/guardian also shall be informed that the student shall be checked upon return to school the next day and allowed to remain in school if no active head lice are detected.**

Upon the student's return to school, the school nurse or designee shall check the student for active head lice. If it is determined that the student remains infected with head lice, the school nurse or designee shall contact the student's parent/guardian to discuss treatment. As needed, he/she may provide additional resources and/or referral to the local health department, health care providers, or other agencies.

If a student is found consistently infested with head lice, he/she may be referred to a multidisciplinary team, which may consist of the school nurse, representatives from the local health department and social services, and other appropriate individuals, to determine the best approach for identifying and resolving problems contributing to the student's head lice infestations.

~~The Superintendent or designee shall send home the notification required by law for excluded students. (Education Code 48213)~~

~~The principal and school nurse shall work with the parents/guardians of any student who has been deemed to be a chronic head lice case in order to help minimize the student's absences from school.~~

When it is determined that one two or more students in any class or school are infested with have been identified as having a head lice, the principal or designee may, at their discretion, notify infestation, all students in the class shall be examined. In consultation with the school nurse, the principal may also send information about head lice home to all parents/guardians of the students in that class or school and provide them with information about the detection and treatment of head lice.

Staff shall maintain the privacy of students identified as having head lice. and excluded from attendance.

#### Legal References:

##### EDUCATION CODE

Ed. Code 48320-48325

School attendance review boards

Ed. Code 49451

Physical examinations: parent's refusal to consent

Adopted by Board: May 7, 1986 Revised by Board: November 1, 1989 Reviewed by Board: May 4, 1994 Revised by Board: May 7, 1997 Revised by Board: December 6, 2006

## BOARD INFORMATION ITEM

This should be a one sheet brief outline of the matter to be acted upon. If more detailed information is required, it should be attached. The cover sheet should include:

TOPIC:	SEXUAL HEALTH AND HIV/AIDS PREVENTION INSTRUCTION BP 6142.1 and AR 6142.1 – FIRST READ
DATE OF MEETING:	December 14, 2022
ISSUE:	This is a first read of the revised Board Policy and Administrative Regulation 6142.1 – Sexual Health and HIV/AIDS Prevention Instruction
BACKGROUND:	There have been changes in education code which need to be reflected in our Board Policy and Administrative Regulation, Sexual Health and HIV/AIDS Prevention Instruction. Because of the significant changes in the recommended text, you have been provided with a draft of the new BP and AR along with the previous policies. These drafts are presented here for your first reading.
RESOURCE:	Rebecca Jensen, Assistant Superintendent, Special Education 559-589-7097

# **Kings County Office of Education**

## **DRAFT**

### **Board Policy**

#### **Sexual Health And HIV/AIDS Prevention Instruction**

BP 6142.1

#### **Instruction**

The Governing Board desires to provide a well-planned, integrated sequence of medically accurate and inclusive instruction on comprehensive sexual health and human immunodeficiency virus (HIV) prevention. The district's educational program shall address the goals of the California Healthy Youth Act pursuant to Education Code 51930-51939, including providing students with the knowledge and skills necessary to protect them from risks presented by sexually transmitted infections, unintended pregnancy, sexual harassment, sexual assault, sexual abuse, and human trafficking and to have healthy, positive, and safe relationships and behaviors. The district's educational program shall also promote students' understanding of sexuality as a normal part of human development and their development of healthy attitudes and behaviors concerning adolescent growth and development, body image, gender, gender identity, gender expression, sexual orientation, relationships, marriage, and family.

(cf. 5030 - Student Wellness)

(cf. 5141.22 - Infectious Diseases)

(cf. 5141.25 - Availability of Condoms)

(cf. 5146 - Married/Pregnant/Parenting Students)

(cf. 6142.8 - Comprehensive Health Education)

The district shall respect the rights of parents/guardians to supervise their children's education on these subjects and to impart values regarding human sexuality to their children.

Comprehensive sexual health education and HIV prevention education shall be offered to all students in grades 7-12 at least once in junior high or middle school and at least once in high school. (Education Code 51934)

(cf. 6143 - Courses of Study)

The district's comprehensive sexual health education program shall include information on the affirmative consent standard. Affirmative consent is defined as affirmative, conscious, and voluntary agreement to engage in sexual activity. Teachers delivering such instruction shall consult information related to sexual harassment and violence in the state health curriculum framework. (Education Code 51225.36, 67386)

The Superintendent or designee shall identify appropriate methods for informing the school community about subjects related to the district's comprehensive sexual health and HIV

prevention education. The Superintendent or designee shall use such identified methods to inform parents/guardians of students in grades 6-12 about human trafficking prevention resources, as required pursuant to Education Code 49381.

#### Parent/Guardian Consent

At the beginning of each school year or at the time of a student's enrollment, parents/guardians shall be notified, in the manner specified in the accompanying administrative regulation, that they may request in writing that their child be excused from participating in comprehensive sexual health and HIV prevention education. Students so excused by their parents/guardians shall be given an alternative educational activity. (Education Code 51240, 51938, 51939)

(cf. 5022 - Student and Family Privacy Rights)

A student shall not be subject to disciplinary action, academic penalty, or other sanction if the student's parent/guardian declines to permit the student to receive the instruction. (Education Code 51939)

#### Legal Reference:

##### EDUCATION CODE

220 Prohibition of discrimination

33544 Inclusion of sexual harassment and violence in health curriculum framework

48980 Notice at beginning of term

49381 Human trafficking prevention resources

51202 Instruction in personal and public health and safety

51210.8 Health education curriculum

51225.36 Instruction in sexual harassment and violence; districts that require health education for graduation

51240 Excuse from instruction due to religious beliefs

51513 Test, questionnaire, survey, or examination containing questions about beliefs or practices

51930-51939 California Healthy Youth Act

51950 Abuse, sexual abuse, and human trafficking prevention education

67386 Student safety; affirmative consent standard

##### HEALTH AND SAFETY CODE

1255.7 Parents surrendering physical custody of a baby

##### PENAL CODE

243.4 Sexual battery

261.5 Unlawful sexual intercourse

271.5 Parents voluntarily surrendering custody of a baby

##### UNITED STATES CODE, TITLE 20

1232h Protection of student rights

7906 Sex education requirements and prohibited use of funds

Management Resources:

CSBA PUBLICATIONS

Promoting Healthy Relationships for Adolescents: Board Policy Considerations, Governance Brief, August 2014

CALIFORNIA DEPARTMENT OF EDUCATION PUBLICATIONS

Health Education Content Standards for California Public Schools, Kindergarten Through Grade 12, 2008

Health Framework for California Public Schools: Kindergarten through Grade 12, 2003

HUMAN RIGHTS CAMPAIGN FOUNDATION PUBLICATIONS

California LGBTQ Youth Report, January 2019

WEB SITES

CSBA: <http://www.csba.org>

California Department of Education, Sex Education and HIV/AIDS/STD Instruction:  
<http://www.cde.ca.gov/ls/he/se>

California Department of Public Health: <http://www.cdph.ca.gov>

California Healthy Kids Resource Center: <http://www.californiahealthykids.org>

California Partnership to End Domestic Violence: <http://www.cpedv.org>

California Safe Schools Coalition: <http://www.casafeschools.org>

Centers for Disease Control and Prevention: <http://www.cdc.gov>

Human Rights Campaign: <http://www.hrc.org/hrc-story/hrc-foundation>

U.S. Food and Drug Administration: <http://www.fda.gov>

08/2022



# Kings County Office of Education

## DRAFT

### **Administrative Regulation**

#### **Sexual Health And HIV/AIDS Prevention Instruction**

AR 6142.1

#### **Instruction**

##### Definitions

Comprehensive sexual health education means education regarding human development and sexuality, including education on pregnancy, contraception, and sexually transmitted infections. (Education Code 51931)

HIV prevention education means instruction on the nature of human immunodeficiency virus (HIV) and acquired immune deficiency syndrome (AIDS), methods of transmission, strategies to reduce the risk of HIV infection, and social and public health issues related to HIV and AIDS. (Education Code 51931)

(cf. 6142.8 - Comprehensive Health Education)

(cf. 6143 - Courses of Study)

Age appropriate refers to topics, messages, and teaching methods suitable to particular ages or age groups of children and adolescents, based on developing cognitive, emotional, and behavioral capacity typical for the age or age group. (Education Code 51931)

Medically accurate means verified or supported by research conducted in compliance with scientific methods and published in peer-reviewed journals, where appropriate, and recognized as accurate and objective by professional organizations and agencies with expertise in the relevant field, such as the federal Centers for Disease Control and Prevention, the American Public Health Association, the American Academy of Pediatrics, and the American College of Obstetricians and Gynecologists. (Education Code 51931)

##### General Criteria for Instruction and Materials

The Superintendent or designee shall ensure that the district's comprehensive sexual health and HIV prevention instruction and materials: (Education Code 51933)

1. Are age appropriate
2. Are medically accurate and objective
3. Are aligned with and support the following purposes as specified in Education Code 51930:

- a. To provide students with the knowledge and skills necessary to protect their sexual and reproductive health from HIV and other sexually transmitted infections and from unintended pregnancy
- b. To provide students with the knowledge and skills they need to develop healthy attitudes concerning adolescent growth and development, body image, gender, sexual orientation, relationships, marriage, and family
- c. To promote understanding of sexuality as a normal part of human development
- d. To ensure students receive integrated, comprehensive, accurate, and unbiased sexual health and HIV prevention instruction and provide educators with clear tools and guidance to accomplish that end
- e. To provide students with the knowledge and skills necessary to have healthy, positive, and safe relationships and behaviors

4. Are appropriate for use with English learners, students with disabilities, and students of all races, genders, sexual orientations, and ethnic and cultural backgrounds

(cf. 6174 - Education for English Learners)

5. Are available on an equal basis to a student who is an English learner, consistent with the existing curriculum and alternative options for an English learner as otherwise provided in the Education Code

6. Are accessible to students with disabilities, including, but not limited to, the provision of a modified curriculum, materials, and instruction in alternative formats and auxiliary aids

(cf. 6159 - Individualized Education Program)

7. Do not reflect or promote bias against any person in protected categories of discrimination pursuant to Education Code 220

(cf. 0410 - Nondiscrimination in District Programs and Activities)

(cf. 1312.3 - Uniform Complaint Procedures)

8. Affirmatively recognize that people have different sexual orientations and, when discussing or providing examples of relationships and couples, shall be inclusive of same-sex relationships

9. Teach students about gender, gender expression, and gender identity, and explore the harm of negative gender stereotypes

10. Encourage students to communicate with their parents/guardians and other trusted adults

about human sexuality and provide the knowledge and skills necessary to do so

11. Teach the value of and prepare students to have and maintain committed relationships such as marriage

12. Provide students with knowledge and skills they need to form healthy relationships that are based on mutual respect and affection and are free from violence, coercion, harassment, and intimidation

(cf. 5145.3 - Nondiscrimination/Harassment)

13. Provide students with knowledge and skills for making and implementing healthy decisions about sexuality, including communication and refusal skills to assist students in overcoming peer pressure and using effective decision-making skills to avoid high-risk activities

14. Do not teach or promote religious doctrine

#### Components of Sexual Health and HIV Prevention Education

The district's comprehensive sexual health education and HIV prevention education for students in grades 7-12, in addition to complying with the criteria listed above in the section "General Criteria for Instruction and Materials," shall include all of the following: (Education Code 51934)

1. Information on the nature of HIV and other sexually transmitted infections and their effects on the human body

2. Information on the manner in which HIV and other sexually transmitted infections are and are not transmitted, including information on the relative risk of infection according to specific behaviors, including sexual behaviors and injection drug use

3. Information that abstinence from sexual activity and injection drug use is the only certain way to prevent HIV and other sexually transmitted infections, and that abstinence from sexual intercourse is the only certain way to prevent unintended pregnancy

The instruction shall provide information about the value of delaying sexual activity while also providing medically accurate information on other methods of preventing HIV and other sexually transmitted infections and pregnancy.

(cf. 5141.25 - Availability of Condoms)

(cf. 5146 - Married/Pregnant/Parenting Students)

4. Information about the effectiveness and safety of all federal Food and Drug Administration (FDA) approved methods that prevent or reduce the risk of contracting HIV and other sexually transmitted infections, including use of antiretroviral medication, consistent with the Centers for Disease Control and Prevention

5. Information about the effectiveness and safety of reducing the risk of HIV transmission as a result of injection drug use by decreasing needle use and needle sharing
6. Information about the treatment of HIV and other sexually transmitted infections, including how antiretroviral therapy can dramatically prolong the lives of many people living with HIV and reduce the likelihood of transmitting HIV to others
7. Discussion about social views on HIV and AIDS, including addressing unfounded stereotypes and myths regarding HIV and AIDS and people living with HIV

This instruction shall emphasize that successfully treated HIV-positive individuals have a normal life expectancy, all people are at some risk of contracting HIV, and testing is the only way to know if one is HIV-positive.

8. Information about local resources, how to access local resources, and students' legal rights to access local resources for sexual and reproductive health care such as testing and medical care for HIV and other sexually transmitted infections and pregnancy prevention and care, as well as local resources for assistance with sexual assault and intimate partner violence
9. Information about the effectiveness and safety of FDA-approved contraceptive methods in preventing pregnancy, including, but not limited to, emergency contraception. Instruction on pregnancy shall include an objective discussion of all legally available pregnancy outcomes, including, but not limited to:
  - a. Parenting, adoption, and abortion
  - b. Information on the law on surrendering physical custody of a minor child 72 hours of age or younger, pursuant to Health and Safety Code 1255.7 and Penal Code 271.5
  - c. The importance of prenatal care
10. Information about sexual harassment, sexual assault, sexual abuse, and human trafficking, including:
  - a. Information on the prevalence and nature of human trafficking, strategies to reduce the risk of human trafficking, techniques to set healthy boundaries, and how to safely seek assistance if there is a suspicion of trafficking
  - b. Information on how social media and mobile device applications are used for human trafficking
11. Information about adolescent relationship abuse and intimate partner violence, including the early warning signs of each

The district's comprehensive sexual health education and HIV prevention education shall include instruction regarding the potential risks and consequences of creating and sharing suggestive or sexually explicit materials through cell phones, social networking web sites, computer networks, or other digital media. (Education Code 51934)

#### Professional Development

The district's comprehensive sexual health education and HIV prevention education shall be provided by instructors trained in the appropriate courses who are knowledgeable of the most recent medically accurate research on human sexuality, healthy relationships, pregnancy, and HIV and other sexually transmitted infections. (Education Code 51931, 51934)

The Superintendent or designee shall cooperatively plan and conduct in-service training for all district personnel who provide HIV prevention education, through regional planning, joint powers agreements, or contract services. (Education Code 51935)

(cf. 4131 - Staff Development)

In developing and providing in-service training, the Superintendent or designee shall cooperate and collaborate with the teachers who provide HIV prevention education and with the California Department of Education (CDE). (Education Code 51935)

The district shall periodically conduct in-service training to enable district personnel to learn new developments in the scientific understanding of HIV. In-service training shall be voluntary for personnel who have demonstrated expertise or received in-service training from the CDE or Centers for Disease Control and Prevention. (Education Code 51935)

The Superintendent or designee may expand HIV in-service training to cover the topic of comprehensive sexual health education in order for district personnel teaching comprehensive sexual health education to learn new developments in the scientific understanding of sexual health. (Education Code 51935)

The Superintendent or designee shall periodically provide continuing education that enables district personnel to learn about new developments in the understanding of abuse, including sexual abuse, and human trafficking and current prevention efforts and methods. Such education may include early identification of abuse, including sexual abuse, and human trafficking of students and minors. (Education Code 51950)

#### Use of Consultants or Guest Speakers

The Superintendent or designee may contract with outside consultants or guest speakers, including those who have developed multilingual curricula or curricula accessible to persons with disabilities, to deliver comprehensive sexual health and HIV prevention education or to provide training for district personnel. All outside consultants and guest speakers shall have

expertise in comprehensive sexual health education and HIV prevention education and knowledge of the most recent medically accurate research on the relevant topic(s) covered in the instruction. The Superintendent or designee shall ensure that any instruction provided by an outside speaker or consultant complies with Board policy, administrative regulation, and Education Code 51930-51939. (Education Code 51933, 51934, 51936)

(cf. 6145.8 - Assemblies and Special Events)

#### Parent/Guardian Notification

At the beginning of each school year or at the time of a student's enrollment, the Superintendent or designee shall notify parents/guardians about instruction in comprehensive sexual health education and HIV prevention education, as well as research on student health behaviors and risks, planned for the coming year. The notice shall advise parents/guardians: (Education Code 48980, 51938)

1. That written and audiovisual educational materials to be used in comprehensive sexual health and HIV prevention education are available for inspection
2. That parents/guardians have a right to excuse their child from comprehensive sexual health or HIV prevention education, or research on student health behaviors and risks, provided they submit their request in writing to the district
3. That parents/guardians have a right to request a copy of Education Code 51930-51939
4. Whether the comprehensive sexual health or HIV prevention education will be taught by district personnel or outside consultants and, if the district chooses to use outside consultants or guest speakers for this purpose, the following information:
  - a. The date of the instruction
  - b. The name of the organization or affiliation of each guest speaker
  - c. Information stating the right of the parent/guardian to request a copy of Education Code 51933, 51934, and 51938

If the arrangements for instruction by outside consultants or guest speakers are made after the beginning of the school year, the Superintendent or designee shall notify parents/guardians by mail or another commonly used method of notification no fewer than 14 days before the instruction is given.

(cf. 5145.6 - Parental Notifications)

#### Nonapplicability to Certain Instruction or Materials

The requirements of Education Code 51930-51939 pertaining to instructional content, teacher

training, and parental notification and consent shall not apply to the following: (Education Code 51932)

1. A description or illustration of human reproductive organs that may appear in a textbook, adopted pursuant to law, if the textbook does not include other elements of comprehensive sexual health education or HIV prevention education as defined in Education Code 51931

(cf. 6142.93 - Science Instruction)

2. Instruction, materials, presentations, or programming that discusses gender, gender identity, gender expression, sexual orientation, discrimination, harassment, bullying, intimidation, relationships, or family and does not discuss human reproductive organs and their functions

08/2022

## INFORMATION ITEM

DATE: December 14, 2022

TOPIC: Board Policy/ Administrative Regulation 6146.1:  
High School Graduation Requirements

ISSUE: This board policy was last revised in 2006.  
Revisions presented for consideration today  
were made based on CSBA guidelines.

BACKGROUND: The Board shall ensure that  
King County Office of Education policies align with  
the county's vision and goals, promote student  
achievement, provide for consistent and fair  
treatment of students and staff,  
and proactively address equity and the provision of  
equal access to opportunities for all students.

RESOURCE: Joy Santos, Assistant Superintendent,  
Educational Services  
[joy.santos@kingscoe.org](mailto:joy.santos@kingscoe.org)  
559-589-7068

RECOMMENDATION: Administration recommends revision of policy and  
placement of policy for approval on the January  
agenda.



# Kings County Board of Education Board Policy

BP 6146.1

Instruction

## HIGH SCHOOL GRADUATION REQUIREMENTS

The ~~governing board~~ Kings County Office of Education desires to prepare ~~each~~ all students to **successfully complete the high school course of study** and obtain a diploma ~~of high school graduation in order to provide students with~~ that represents **their educational achievement and increases their** opportunities for postsecondary education and ~~or~~ employment.

The county office of education (COE) students shall complete graduation course requirements as specified in Education Code 51225.3 and those adopted by the Board, except for students who are exempted as provided in “Exemptions from County Office - Adopted Graduation Requirements,” below. Students who are exempted from county office - adopted graduation requirements shall be eligible to participate in any graduation ceremony and school activity related to graduation in which other students are eligible to participate.

### Course Requirements

To obtain a **high school** diploma ~~of graduation from high school~~, students shall complete ~~at least~~ the following courses in grades 9-12, with each course being one year unless otherwise specified:

1. Three courses in English (**Education Code 51225.3**)
2. Two courses in mathematics (**Education Code 51225.3**)

**Students shall complete at least one mathematics course that meets the state academic content standards for Algebra I or Mathematics I. Students may complete such coursework prior to grade 9 provided that they also complete two mathematics courses in grades 9-12. (Education Code 51224.5)**

~~Education Code 51224.5 provides that, as part of the mathematics requirement, students must complete coursework at least equivalent to state content standards for Algebra I. This requirement applies to all students, including students in alternative or continuing education, or special education.~~

~~Beginning in the 2003-04 school year, at least one mathematics course, or a combination of the two mathematics courses required for completion in grades~~

~~9-12, shall meet or exceed state academic content standards for Algebra I.~~

~~Completion, prior to grade 9, or of algebra coursework that meets or exceeds state academic content standards shall **satisfy the algebra coursework requirement but shall** not exempt a student from the requirement to complete two mathematics courses in grades 9-12.~~

3. Two courses in science, including biological and physical sciences (**Education Code 51225.3**)
4. Three courses in social studies, including United States (**U.S.**) history and geography; world history, culture, and geography; a one-semester course in American government and civics; and a one-semester course in economics (**Education Code 51225.3**)
5. One course in visual or performing arts, ~~foreign~~ **world** language, or **career technical education (CTE)**. **For purposes of this requirement, a course in American Sign Language shall be deemed a course in world language. (Education Code 51225.3)**

**To be counted towards meeting grade requirements, a CTE course shall be aligned to the CTE model curriculum standards and framework adopted by the State Board of Education. (Education Code 51225.3)**

6. Two courses in physical education, unless the student has been exempted pursuant to **other section of the Education Code** ~~51241~~ (**Education Code 51225.3**)
7. **Beginning with the 2029-30 school year, a one-semester course in ethnic studies (Education Code 51225.3)**

Because the prescribed course of study may not accommodate the needs of some students, the Board shall provide alternative means for the completion of prescribed courses in accordance with law.

~~California Exit Exam for the Classes of 2006 and Later~~

~~Beginning in the 2005-06 school year, each student completing grade 12 shall have successfully passed the state exit examination in language arts and~~

~~mathematics as a condition of high school graduation.~~

~~Supplemental instruction shall be offered to any student in grades 7-12 who does not demonstrate "sufficient progress," as defined in Board policy, toward passing the exit examination.~~

~~Students who have not passed on or both parts of the exit exam by the end of grade 12 shall have the opportunity to receive intensive instruction and services for up to two consecutive academic years after completion of grade 12 or until they have passed both parts of the exam, whichever comes first.~~

~~Students who have passed all the County's course requirements by the end of their senior year but are unable to pass the high school exit examination shall receive a certificate of completion.~~

~~The Superintendent or designee shall regularly report to the Board regarding the number of students receiving a certificate of completion and the resources that have been offered to such students.~~

### **Exemptions From County Office - Adopted Graduation Requirements**

Prior to the beginning of grade 10, the individualized education program (IEP) team for each student with disabilities shall determine whether the student is eligible for exemption from all coursework and other requirements adopted by the Board in addition to the statewide course requirements for high school graduation, and if so, shall notify the student's parent/guardian of the exemption. A student with disabilities shall be eligible for the exemption, if the student's IEP provides for both of the following requirements: (Education Code 51225.31)

1. That the student take the alternate assessment aligned to alternate achievement standards in grade 11 as described in Education Code 60640
2. That the student complete state standards aligned coursework to meet the statewide coursework specified in Education Code 51225.3

In addition, a foster youth, homeless student, former juvenile court school student, child of a military family, or migrant student who transfers into the county office school or between county office schools any time after completing the second year of high school, or a newly arrived immigrant student who is in the third or fourth year of high school and is participating in a newcomer program, shall be exempted from any graduation requirements adopted by the board that are in addition to statewide course requirements. This exemption shall not apply if the superintendent or designee makes a finding that the student is reasonably able to complete the requirements in time to graduate by

the end of the fourth year of high school.

Within 30 days of the transfer into a school by a foster youth, homeless student, former juvenile court school student, child of a military family, migrant student, or a newly arrived immigrant student, or of the commencement of participation in a newcomer program, as applicable, the Superintendent or designee shall notify an eligible student, and others as required by law, of the availability of the exemption from local graduation requirements and whether the student qualifies for it. (Education Code 51225.1)

### **Retroactive Diplomas**

Any student who completed grade 12 in the 2003-04 through 2014-15 school year and met all applicable graduation requirements other than the passage of the high school exit examination shall be granted a high school diploma. (Education Code 51413)

In addition, ~~The Board~~ the COE may retroactively grant a high school diplomas to a former students who: (Education Code 48204.4, 51430, 51440) ~~has interned by order of the federal government during World War II or who is an honorably discharged veteran of World War II, the Korean War, or the Vietnam War, provided that he/she was enrolled in a district school immediately preceding the internment or military service and he/she did not receive a diploma because his/her education was interrupted due the internment or military service.~~

~~In addition, the Board may retroactively grant a diploma to a deceased former student who satisfied the above conditions. The diplomas shall be received by the deceased student's next of kin.~~

1. Departed California against their will while in grade 12 and did not receive a diploma because the departure interrupted their education, provided that they were in good academic standing at the time of the departure.

Persons may be considered to have departed California against their will if they were in custody of a government agency and were transferred to another state, were subject to a lawful order from a court or government agency that authorized their removal from California, were subject to a lawful order and were permitted to depart California before being removed from California pursuant to the lawful order, were removed or were permitted to depart voluntarily pursuant to the federal Immigration and Nationality Act, or departed due to other circumstances determined by the COE that are consistent with the purposes of Education Code 48204.4.

In determining whether to award a diploma under these circumstances,

**the Superintendent or designee shall consider any coursework that may have been completed outside of the U.S. or through online or virtual courses.**

- 2. Were interned by order of the federal government during World War II or are honorably discharged veterans of World War II, the Korean War, or the Vietnam War, provided that they were enrolled in a COE high school immediately preceding the internment of military service and did not receive a diploma because their education was interrupted due to the internment or military service in those wars.**

**Deceased former students who satisfy these conditions may be granted a retroactive diploma to be received by their next of kin.**

- 3. Are veterans who entered the military service of the U.S. while in grade 12 and who had satisfactorily completed the first half of the work required for grade 12 in a COE school.**
- 4. Were in their senior year of high school during the 2019-20 school year, were in good academic standing and on track to graduate at the end of the 2019-20 school year as of March 1, 2020, and were unable to complete the statewide graduation requirements as a result of the COVID-19 crisis.**

### **Honorary Diplomas**

**The Board may grant an honorary high school diploma to: (Education Code 51225.5)**

- 1. An international exchange student who has not completed the course of study ordinarily required for graduation and who is returning to the student's home country following the completion of one academic school year in the COE.**
- 2. A student who is terminally ill.**

**The honorary diploma shall be clearly distinguishable from the regular diploma of graduation awarded by the COE. (Education Code 51225.5)**

### **Legal Reference:**

**EDUCATION CODE**

**~~35186-Williams Uniform Complaint Procedures~~**

**~~37252-Supplemental instruction programs~~**

~~37154 Supplemental instruction based on failure to pass exit exam by end of grade 12~~

~~37254.1 Required student participation in supplemental instruction~~

**47612 Enrollment in charter school**

48200 Compulsory attendance

**48204.4 Parents/guardians departing California against their will**

48412 Certificate of proficiency

48430 Continuation education schools and classes

48645.5 Acceptance of coursework

~~48980~~

**48980 Required notification at beginning of term**

**49701 Interstate Compact on Educational Opportunity for Military Children**

51224 Skills and knowledge required for adult life

51224.5 Algebra instruction

**51225.1 Exemption from district graduation requirements**

**51225.2 Student in foster care defined; acceptance of coursework, credits, retaking of course**

51225.3 Requirements for graduation

**51225.36 Instruction in sexual harassment and violence; districts that require health education for graduation**

51225.5 Honorary diplomas; ~~foreign-exchange students~~

51228 Graduation requirements

51240-51246 Exemptions from requirements

51250-51251 Assistance to military dependents

51410-51412 Diplomas

51420-51427 High school equivalency certificates

**51430 Retroactive high school diplomas**

**51440 Retroactive high school diplomas**

51450-51455 Golden State Seal Merit Diploma

51745 Independent study restrictions

~~52378 Supplemental school counseling program~~

56390-56392 Recognition for educational achievement, special education

60850-60859 High school exit examination

66204 Certification of high school courses as meeting university admissions criteria

**CODE OF REGULATIONS, TITLE 5**

**1600-1651 Graduation of students from grade 12 and credit toward graduation**

**4600-4670 Uniform complaint procedures**

**COURT DECISIONS**

**O'Connell v. Superior Court (Valenzuela), (2006) 141 Cal.App.4th 1452**

**Management Resources:**

**WEBSITES**

**CSBA:** <http://www.csba.org>

**California Department of Education, High School:** <http://www.cde.ca.gov/ci/gs/hs>

**University of California, List of Approved a-g Courses:**

<http://www.universityofcalifornia.edu/admissions/freshman/requirements>

Adopted by Board: February 1, 2006

Revised by Board: \_\_\_\_\_

# Kings County Board of Education

## Administrative Rules & Regulations

AR 6146.1  
Instruction

### HIGH SCHOOL GRADUATION REQUIREMENTS

#### Notifications

Requirements for graduation and specified alternative means for completing the prescribed course of study shall be made available to students, parents/guardians, and the public. (**Education Code 51225.3**)

~~Students shall not be required to have resided within the district for any minimum length of time as a condition of high school graduation.~~

~~If a student successfully completes the County's graduation requirements while attending a juvenile court school or nonpublic, nonsectarian school or agency, the district shall issue the student a diploma from the school the student last attended.~~

~~California Exit Examination for the Classes of 2006 and Later~~

~~At the beginning of each school year or at the time a student transfers into the county, the Governing Board shall provide written notification to all students in grades 9-12 and to their parents/guardians that, starting in the 2005-06 school year and each year thereafter, each student completing the 12<sup>th</sup> grade shall be required to successfully pass the state's high school exit examination as a condition of graduation. The notification shall include, at a minimum, the date of the examination, the requirements for passing the examination, and the consequences of not passing the examination.~~

~~The examination shall be administered in accordance with law, Board policy, and administrative regulation.~~

~~When students do not demonstrate sufficient progress toward passing the exit examination, supplemental instruction offered by the district shall be designed to assist students to succeed on the exit examination and shall reflect statewide academic standards to the extent that the district has aligned its curriculum with those standards. Students will be encouraged to attend supplemental programs.~~



~~Students not passing the California High School Exit Examination (CAHSEE) who meet other graduation requirements will be issued an alternative certificate of completion indicating proficiency standards in writing, reading, and math along with course requirements that have been met.~~

**In the annual notification sent to parents/guardians pursuant to Education Code 48980, the superintendent or designee shall include the following: (Education Code 48980)**

- 1. Information about county office of education (COE) high school graduation requirements and how much each requirement satisfies or does not satisfy the subject matter requirements for admission to the California State University and the University of California**
- 2. A complete list of career technical education courses offered by the COE that satisfy the subject matter requirements for admission to the California State University and the University of California, and which of the specific college admission requirements these courses satisfy**

*Legal Reference*

**EDUCATION CODE:**

**6146.11 Alternative Credits Toward Graduation**

**6145.6 International Exchange**

**6146.2 Certificate of Proficiency/High School Equivalency**

**5145.6 Parental Notifications**

**6143 Courses of Study**

**6178 Career Technical Education**

**6178.2 Regional Occupational Center/Program**

~~37252 Supplemental instructional programs~~

~~48430 Continuation education schools and classes~~

~~48645.5 Acceptance of coursework~~

~~48980~~

~~51224 Skills and knowledge required for adult life~~

~~51224.5 Algebra instruction~~

**48980 Required notification at beginning of term**

**51225.3 Requirements for graduation**

~~51225.5 Honorary diplomas; foreign exchange students~~

~~51228 Graduation requirements~~

~~51240-51246 Exemptions from requirements~~

~~51410-51412 Diplomas~~

~~51420-51427 High school equivalency certificates~~

~~51450-51455 Golden State Seal Merit Diploma~~

~~56390-56392 Recognition for educational achievement, special education~~  
~~60850-60859 High school exit examination~~  
~~66204 Certification of high school courses as meeting university admissions criteria~~

Adopted by Board: February 1, 2006  
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