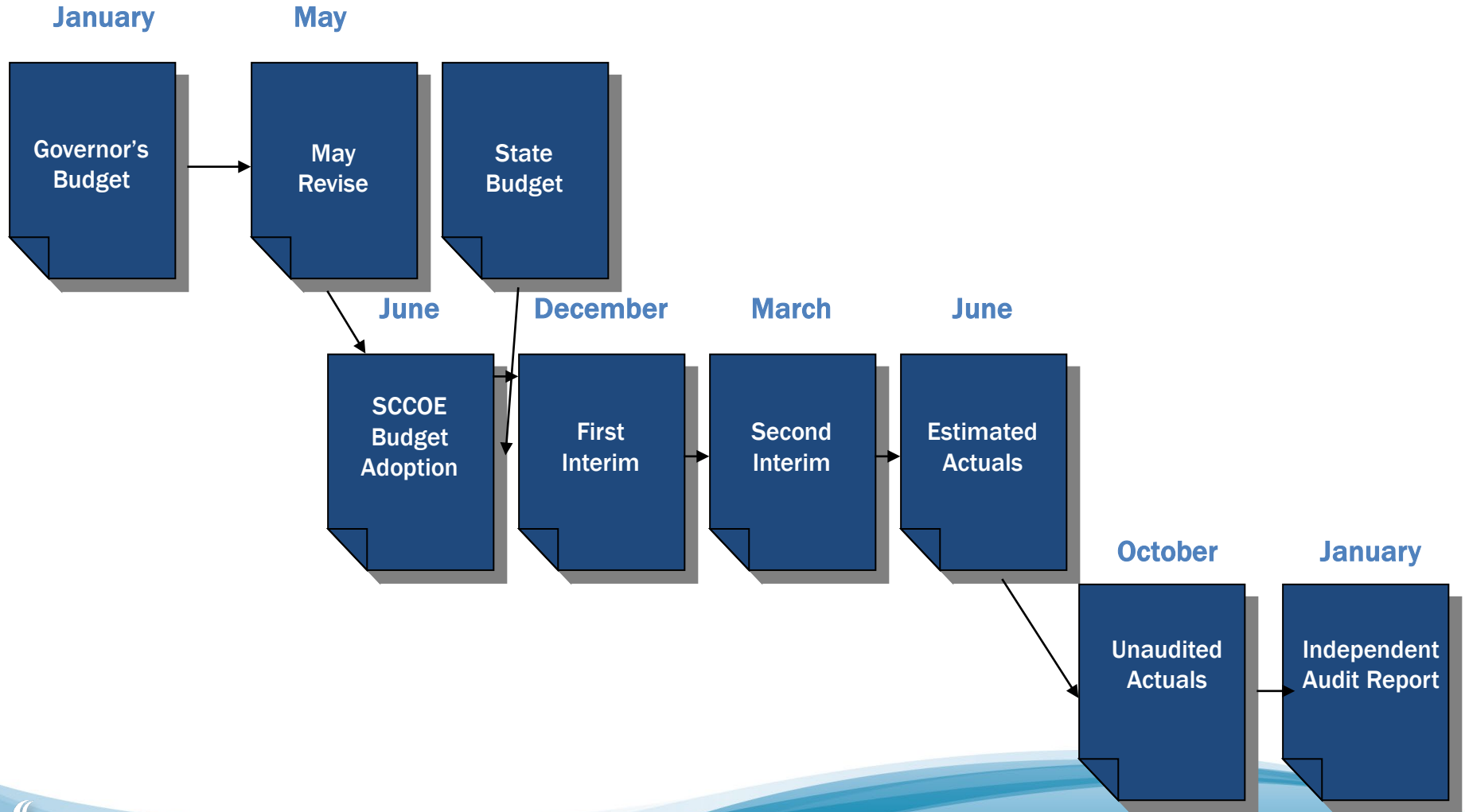


Board of Education Presentation 2021-22 First Interim Report Internal Business Services

December 15, 2021

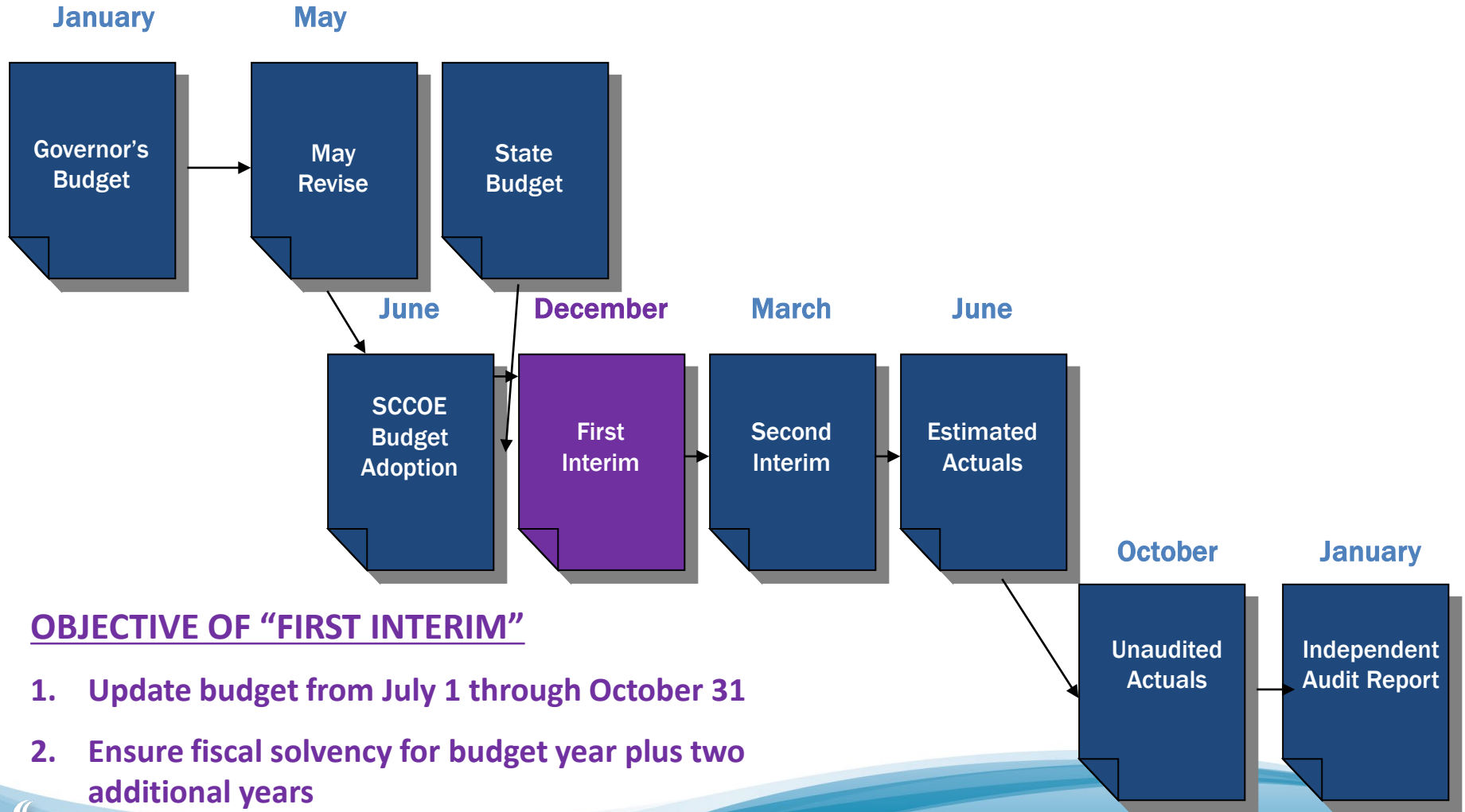
BUDGETING AND FINANCIAL REPORTING

A TWO-YEAR PROCESS



BUDGETING AND FINANCIAL REPORTING

A TWO-YEAR PROCESS



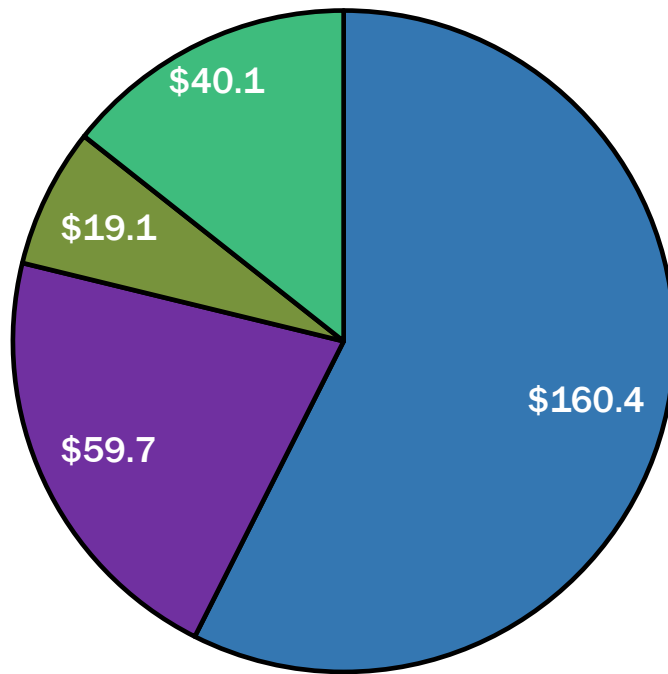
OBJECTIVE OF "FIRST INTERIM"

1. Update budget from July 1 through October 31
2. Ensure fiscal solvency for budget year plus two additional years

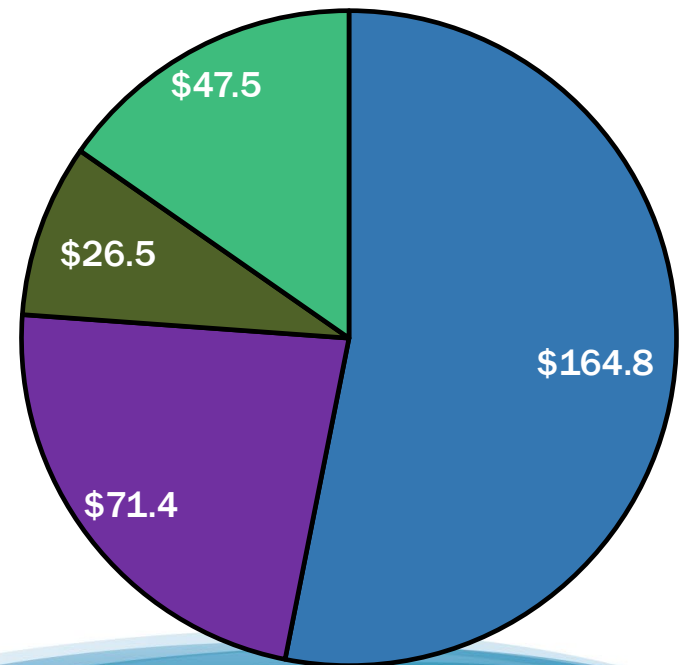


County School Service Fund Combined Unrestricted and Restricted Revenues 2021-22 – First Interim (in millions)

Adopted Budget
\$279.3M



First Interim
\$310.2



- LCFF and State Aid
- Federal
- State
- Local



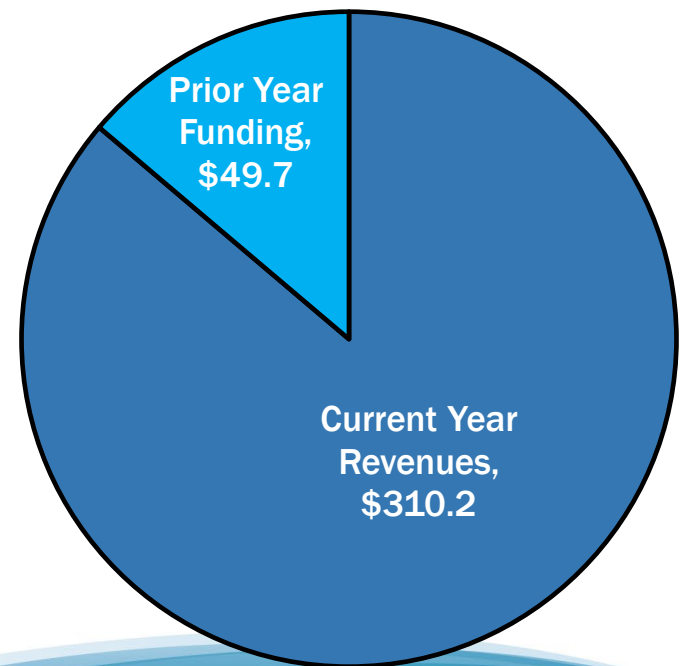
County School Service Fund Combined Unrestricted and Restricted Revenues 2021-22 – First Interim (in millions)

Summary of Funding

\$310.2 M	Current Year Revenues
49.7 M	Prior Year Funding
\$359.9 M	Total Funding Budgeted

First Interim Funding Sources

\$359.9



First Interim

Revenue Changes from Adopted Budget

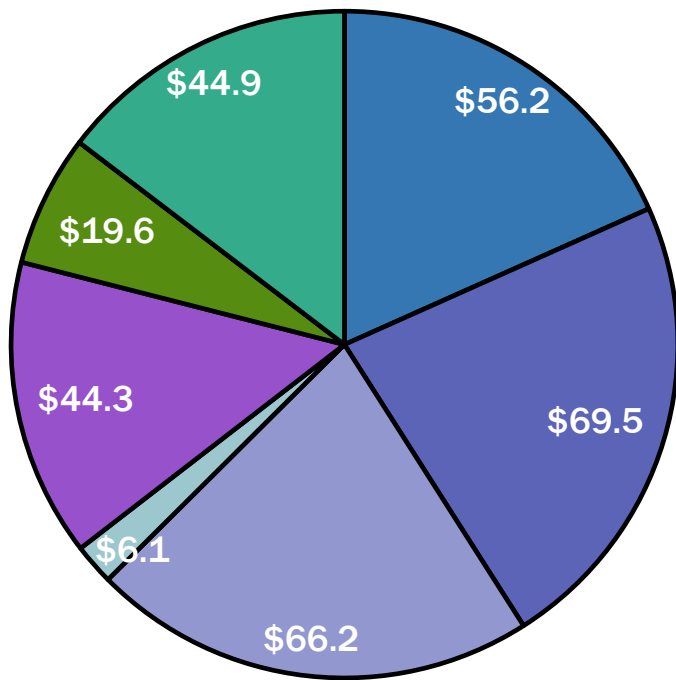
Description	Increase / (Decrease)
Increase in LCCF Sources (Special Education Program)	\$4,372,227
Increase in Federal Revenue (Coronavirus Aid, Relief, and Economic Security (CARES Act), Head Start Program, carryover from FY 2020-21)	\$11,698,923
Increase in State Revenue (School Safety for All, Special Education Program and SELPA, Tobacco-Use Prevention Education (TUPE) Tier 2, carryover from FY 2020-21)	\$7,447,824
Increase in Other Local Revenues (Environmental Education, local contracts from Luther Burbank School District, Go Kids, First Five and others, carryover from FY 2020-21)	\$7,365,769



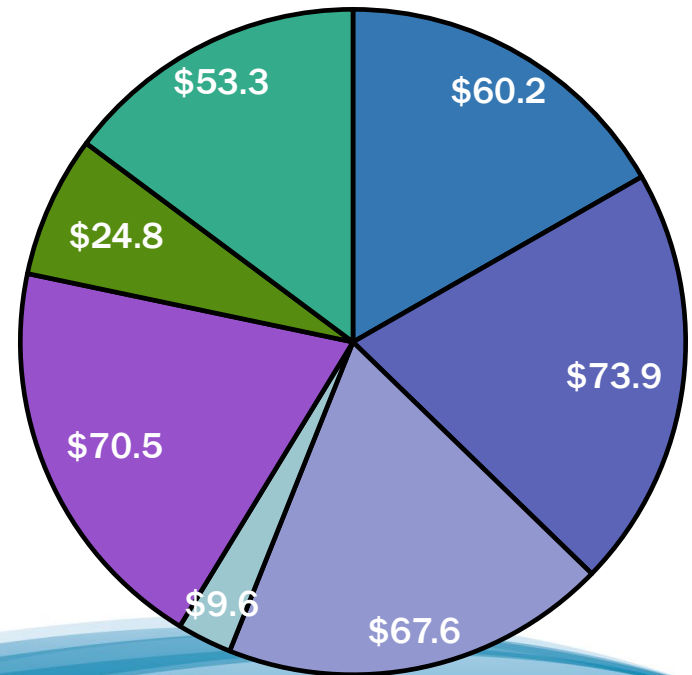
County School Service Fund Combined Unrestricted and Restricted Expenditures 2021-22 – First Interim (in millions)

Budget Adoption
\$306.8M

First Interim
\$359.9M



- Cert Salaries
- Class Salaries
- Benefits
- Books/Supplies
- Services
- Capital Outlay
- Other



First Interim

Expenditure Changes from Adopted Budget

Description	Increase / (Decrease)
Certificated Salaries	\$4,048,506
Classified Salaries	\$4,435,366
Employee Benefits	\$1,443,836
Books/Supplies	\$3,419,338
Services and Other Operating	\$26,183,974
Capital Outlay	\$5,168,831
Other Outgo	\$8,385,462



2021-22 Estimated Return of Local Property Taxes

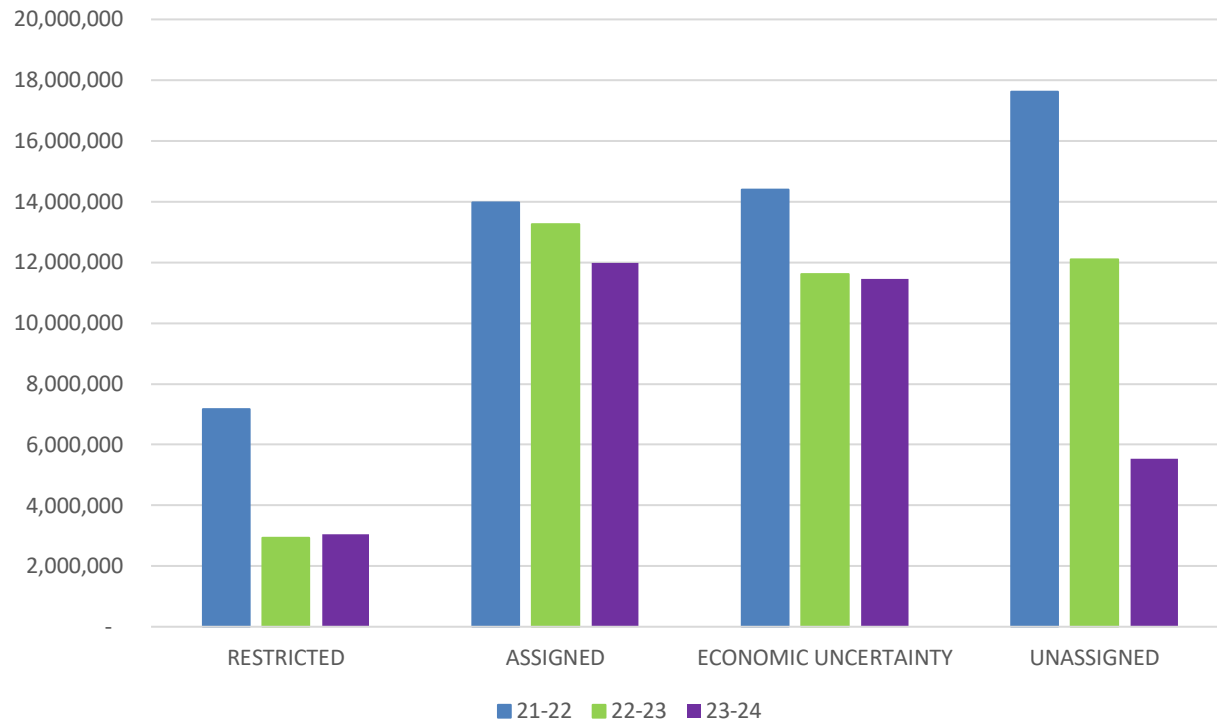
- Estimated Return of local property taxes to be returned to the state for 2021-22 is \$41.6M. (The same estimated amount to return in 2022-23 and 2023-24 each year). This amount is required pursuant to Education Code section 2575(e) and 2578. The following chart shows the local property taxes the SCCOE was required to return in prior years.
- Total Return of Local Property Taxes remitted to the State Controller to date **\$183,089,875** for fiscal years 2013-2014 through 2020-2021.

Fiscal Year	Return of Local Property Taxes*
2013-14	\$12,295,907
2014-15	\$12,873,350
2015-16	\$17,459,375
2016-17	\$22,140,554
2017-18	\$25,225,094
2018-19	\$27,258,140
2019-20	\$30,723,648
2020-21	\$35,113,807
2021-22	\$38,668,895

*In compliance with CDE guidelines, the amounts represent the accrued amount from the prior fiscal year that will be remitted to the State Controller in the following fiscal year.



County School Services Fund Multi-year Projection



Conclusions

Good News:

- Maintaining Positive Certification: Able to meet obligations for current and next two fiscal years.
- The Legislative Analyst Office (LAO) reports state revenues are projected to be higher than originally anticipated.
- SCCOE is committed to continue to secure additional revenue streams through grants, contracts and partnerships to further strengthen our fiscal position.

Challenges:

- Declining student enrollment in school districts and SCCOE programs.
- Return of local property taxes returned to state annually continues to grow and legislative change is needed to retain these funds to benefit students in the community.
- Projected increases and STRS and PERS





Santa Clara County
Office of Education

1290 Ridder Park Drive, San Jose, CA 95131-2304
Mary Ann Dewan, Ph.D., County Superintendent of Schools

2021-22
FIRST INTERIM
FINANCIAL
REPORT

Through October 31, 2021

Presented on
December 15, 2021

INTERNAL BUSINESS SERVICES
BUDGET OFFICE
(408) 453-6623 MC 245

**SANTA CLARA COUNTY OFFICE OF EDUCATION
FIRST INTERIM FINANCIAL REPORT
2021-22**

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The Superintendent's Executive Summary to the Board of Trustees for the First Interim Financial Report of the 2021-2022 School Year

Background: Why we do a First and Second Interim?

California public schools have a unique framework for financial oversight. Assembly Bill 1200 (AB1200) was created to ensure that local educational agencies (LEAs) in California were prepared to meet their financial obligations. The law was rooted in the concerns that arose following the bankruptcy of Richmond School District, and the fiscal collapse of a few other districts that were preparing to seek emergency loans from the state. Through the passage of AB1200, the legislature proclaimed that California's 1,000-plus school districts need to maintain balanced budgets. This legislation emphasized fiscal procedures, standards, and accountability. California schools are required to do multiple year budget projections and interim financial reports throughout the year.

The codification of this can be found in Education Code Section 1240 requiring that county offices submit two reports to the County Board during each fiscal year. The first interim report reflects actual revenues and expenditures for the period of July 1 through October 31 and includes any updates to budget projections for the remainder of the fiscal year and two subsequent fiscal years. The second report, second interim, reflects actual revenues and expenditures from July 1 through January 31 and includes any updates to budget projections for the remainder of the fiscal year and two subsequent fiscal years. This requirement assists with the budget monitoring process and reporting of county offices' ability to meet financial obligations.

Introduction: What is the SCCOE's Budget Picture?

As a result of the Local Control Funding Formula, the Santa County Office of Education (SCCOE) is flat funded and receives essentially the same amount of revenue for county services from the state annually. SCCOE is also a basic aid county office that is required to return local property taxes in excess of the funding received under the Local Control Funding Formula to the state pursuant to Education Code section 2575(e) and 2578. The other portion of the budget, approximately three quarters of the Office's budget, is restricted for specific purposes or uses. A majority of these restricted funds are generated from service payments from the 31 K-12 school districts in Santa Clara County for important programs such as special education, early education, alternative education, and professional services. However, over the last few years, expenditures have increased due to increases in cost of living, pension costs, and changes in laws. This has caused ongoing pressures within the budget that require diligence and proactive management. It also requires sensitivity to the financial impact on the school districts who fund the majority of the programs we offer and face fiscal challenges and limitations. Additionally, we note that declining enrollment trends adversely impact both the SCCOE and its districts

In response to the current economic situation and the impact of COVID-19, we have endeavored to keep critical county programs supported while remaining steadfast in our efforts to provide students with safe and equitable learning environments. Continuous support has been provided to students, families and school districts in developing reopening plans to safely return-to in-person instruction for the 2021-22 school year while working to bridge the digital divide, address learning loss, and mental health and wellness of students, emergency preparedness, COVID-19 testing and vaccination clinics, and the distribution of personal protective equipment (PPE), feminine care products and meals.

Since April 2020 SCCOE has been committed to close the digital divide by ensuring digital access so that all youth have the resources, skills, and connectivity to learn, engage and thrive and has partnered with local government, philanthropic foundations, community-based organizations, businesses, and internet services providers to raise over \$14 million in in-kind goods or funds to purchase and distribute computing devices, hotspots, and internet service to students in need. We are actively continuing to bridge the gap and most recently were awarded \$100,000 from the County of Santa Clara to support the Luther Burbank School District Broadband Access Pilot to increase internet connectivity for students.

Through partnership, advocacy, and the hard work and expertise of staff, we have been awarded grants and contracts for key initiatives such as: City of San Jose Family Scholarship Funds to assist Family Child Care Providers (FCCH) in the City of San Jose that have been impacted by COVID-19, COVID-19 Response Efforts, Homeless Children and Foster Youth Support, Tobacco Use Prevention Education, and other important initiatives that align with SCCOE priorities and our core principles.

- Expansion of the SCCOE's footprint in South County at the South County Annex (SCA) to increase access to early learning services, migrant education and alternative education programs. SCCOE has also formed partnerships with the Schools Health Clinics of Santa Clara County to provide affordable health care services, Santa Clara Valley Medical Center to provide COVID-19 testing and Safeway to provide vaccination clinics to students and families in the community.

Highlights for First Interim:

- First interim reporting reflects a positive certification, meaning that the SCCOE will meet its financial obligations for the current and two subsequent fiscal years.
- Increased restricted grant and contract revenue of approximately \$3.4 million designated solely for specific actions and deliverables.

Conclusion: Next Steps

We are facing many challenges and uncertainties ahead. We, however, remain committed to investing our resources for the greatest impact and to promote equity, diversity, inclusion, and partnership in public education. We continue the work of aligning our personnel, partnerships, programs and resources to meet the challenges before us and address the needs of our county's students, their schools, and community for the greatest impact and with necessary agility. The SCCOE is fiscally solvent. We must remain fiscally conservative through strategic and thoughtful

investments and continue to leverage partnerships throughout the community, county and state in order to remain so.

Sincerely,

A handwritten signature in black ink that reads "Mary Ann Dewan". The signature is written in a cursive, flowing style.

Mary Ann Dewan, Ph.D.

County Superintendent of Schools

**SANTA CLARA COUNTY OFFICE OF EDUCATION
FIRST INTERIM FINANCIAL REPORT
2021-22**

INTRODUCTION

Education Code Section 1240(l)(1)(A)(B) requires that the County Office of Education submit two reports during the fiscal year to the County Board of Education. The first report shall cover the actual revenues and expenditures of the County Office of Education for the period from July 1 through October 31, and update projections for the balance of the year. The second report shall cover the period ending January 31, and update projections for the balance of the year. Both reports shall be reviewed by the County Board of Education and approved by the County Superintendent no later than 45 days after the close of the period being reported.

The information presented in this document covers the financial and budgetary status of the County Office of Education for the period ending October 31, 2021, and is referred to as the First Interim Financial Report. The information is used to determine if the county office is able to meet its financial obligations for the remainder of the current fiscal year and the two subsequent fiscal years. Assumptions are used in preparing the First Interim report and the Multi-Year Projection.

The County School Service Fund (CSSF), which is the Santa Clara County Office of Education's main operating fund, is made up of unrestricted and restricted funds. Unrestricted funds are used for a designated purpose and Restricted funds are earmarked for specific purposes that are subject to restrictions imposed by the grantor. As of the First Interim, the SCCOE is projecting a total Ending Fund Balance of approximately \$53.1 million. Of this amount, \$14.3 million is for Economic Uncertainty (2% is mandated by the State and an additional 2% per Board Policy #3100). Another \$21.1 million is assigned for specific purposes. The remaining unassigned amount is approximately \$17.6 million.

**FIRST INTERIM BUDGET AND MULTI-YEAR PROJECTION ASSUMPTIONS
FISCAL YEAR 2021-22**

Revenue Assumptions

1. Lottery revenues are projected as follows:
 Unrestricted at \$163 per Average Daily Attendance (ADA); \$277,934
 Restricted Proposition 20 at \$65 per ADA; \$110,832
 No Cost-Of-Living Adjustment (COLA) applied to fiscal years (FY) 2022-23 and 2023-24.
2. Community School estimated ADA, percentage of English Learners, Free and Reduced-Price Meals (FRPM) and Foster Youth (Unduplicated), and Base, Supplemental and Concentration per ADA amounts are as follows:

Estimated EL/FRPM/Foster Youth %	74.44%/24.44%
Estimated ADA	50
Base Grant (per ADA)	\$12,934.44
Supplemental / Concentration (per ADA)	\$4,527.05

3. Institution/Court School estimated ADA, percentage of English Learners, Free and Reduced-Price Meals and Foster Youth (Unduplicated), and Base, Supplemental and Concentration per ADA amounts are as follows:

Estimated EL/FRPM/Foster Youth %	100.00%
Estimated ADA	104
Base Grant (per ADA)	\$12,934.44
Supplemental (per ADA)	\$4,527.05
Concentration (per ADA)	\$2,263.53

4. Opportunity Youth Academy’s (OYA) estimated ADA is 61 probations referred and 159 District of Residence. Charter School Funded County Program ADA is funded with Charter Schools in Lieu of Property Taxes, and state aid. Charter School County Program Alternative Education ADA is funded with SCCOE property taxes. Beginning FY 2021-22, the concentration grant add-on increased from 50% to 65%.

Estimated EL/FRPM/Foster Youth %	74.44%/39.44%
Estimated ADA	61
Base Grant (per ADA)	\$12,934.44
Supplemental / Concentration (per ADA)	\$4,527.05

5. The projected Cost-of-living adjustment (COLA) Local Control Funding Formula (LCFF) revenues for Alternative Education and Opportunity Youth Academy (OYA) Charter is 5.07% for FY 2021-22, 2.48% for FY 2022-23 and 3.11% for FY 2023-24 based on School Services of California (SSC) Financial Projection Dartboard. These projections remain unchanged from the 2021-2022 Adopted Budget.
6. County offices of education were not “held” harmless to the FY 2019-2020 ADA funding levels for the Alternative Education Program (Court and Community Schools) in the May Revise. The ADA is based on the estimates for FY 2021-22. The estimated ADA did not change from the Adopted Budget to first interim except for Community Schools which decreased from 60 to 50 ADA based on current ADA and enrollment.

7. SCCOE and OYA have elected to receive mandate funding under the Mandated Cost Block Grant and the estimated amount budgeted is \$344,777 and \$10,465, respectively.
8. Funding from Proposition 30, the Education Protection Account (EPA), is budgeted at approximately \$81K for Alternative Education and approximately \$31.8k for the OYA Charter.
9. \$2.5M of Redevelopment Agency Funds (RDA) revenue is budgeted for 2021-22, 2022-23 and 2023-24.
10. The SCCOE will continue to provide General Fund support for the following programs:
 - a. Alternative Education programs and the Opportunity Youth Academy Charter:

Program	2021-22 First Interim	2022-23 Estimated	2023-24 Estimated
County Community Schools	\$1,128,773	\$1,298,884	\$1,288,011
Juvenile Court Schools	\$2,082,106	\$2,140,233	\$2,115,113
Total Alternative Education	\$3,210,879	\$3,439,117	\$3,403,124
Opportunity Youth Academy Charter	\$1,192,741	\$1,262,519	\$1,258,241

Total estimated revenues (excludes the support from General Fund stated in the previous table from the general fund) for Alternative Education programs and Opportunity Youth Academy Charter are:

Program	2021-22 First Interim	2022-23 Estimated	2023-24 Estimated
County Community Schools	\$1,510,063	\$1,530,834	\$1,558,229
Juvenile Court Schools	\$1,594,429	\$1,633,970	\$1,684,787
Total Alternative Education	\$3,104,492	\$3,164,804	\$3,234,016
Opportunity Youth Academy Charter	\$2,979,148	\$3,005,835	\$3,040,983

- b. Support to other programs in FY 2021-22 includes \$1.9M in Environmental Education, \$325K in Early Learning Services and \$549K for services in support to smaller districts.
 - c. The estimated support provided from General Fund for internal services to the Technology and Data Services Division is estimated at \$7,292,003 in FY 2021-22, \$6,000,000 in FY 2022-23 and FY \$5,000,000 for 2023-24.
11. Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, which includes the Elementary and Secondary School Relief (ESSER II and III) and Assembly Bill 86 COVID-19 relief funding, which includes In-Person Instruction and Expanded Learning Opportunities Grant funding is included in the budget. This is one-time restricted funding that is being provided to support the safe return of students to in-person instruction and to address learning loss and mental health and wellness of students through supplemental instruction and student supports.

Funding Source	Estimated Allocation
Elementary and Secondary School Emergency Relief Fund (ESSER II)	\$3,614,923
In-Person Instruction Grant (IPI)	\$1,456,762
Expanded Learning Opportunities Grant (ELO)	\$3,083,405
Expanded Learning Opportunities Grant (ELO) – OYA	\$147,015
Elementary and Secondary School Emergency Relief Fund (ESSER III)	\$8,096,370
Total	\$16,398,475

12. SCCOE continues to identify new revenue streams to support essential areas of work with the addition of approximately \$3.4 million in grant and contract funds as of first interim:

Grant/Contract	Grant Amount
California State Preschool Program (CSPP) - Quality Rating and Improvement System (QRIS) block grant from the California Department of Education (CDE)	\$1,522,056
First 5 of Santa Clara County contract for the City of San Jose Family Scholarship Funds	654,600
Adult Reentry Program grant from the County of Santa Clara	475,147
American Rescue Plan (ARP) for the Homeless Children and Youth grant from CDE	205,195
School Communications Interoperability Grant Program award from California Governor's Office of Emergency Services	124,351
Luther Burbank School District Broadband Access Pilot from the County of Santa Clara	100,000
Silicon Valley Community Foundation (SVCF) grant for Early Learning Data Governance in support of the Santa Clara County Childcare Portal	75,000
Inclusion Collaborative' s Warmline contract from First 5 Santa Clara County	74,814
Tobacco Use Prevention Education (TUPE) Program for Grades Six through Twelve, Tier 1, Cohort Q grant from CDE	60,000
Steps to Success Kindergarten and Preschool Access program from the Silicon Valley Community Foundation	50,000
Build out an Early Childhood Education Equity Playbook from Silicon Valley Community Foundation	25,000
CalHOPE Student Support agreement from Sacramento County Office of Education (SCOE)	24,000
K12 Pathways Coordinator contract with Mission College	20,000
Multi County Pilot Evaluation (Local Early Education Planning Council study) award from Silicon Valley Community Foundation	7,677
Agreement for purposes of Promoting and Strengthening Parent Engagement in Child Development with Child Care Resource Center	2,400
Community Engagement Activity (CEA) grant from the Santa Clara County Public Health Department (SCCPHD)	5,000
TOTAL	\$3,425,240

Expenditure Assumptions

13. Salary and Health and Welfare Benefit increases are based upon negotiated contract changes that occurred in FY 2019-20.

Salary Increase	FY 19-20 3% salary increase	FY 20-21 3% salary increase	FY 21-22 2% salary increase	FY 22-23 (Subject to negotiations)
Certificated non-management	Effective July 1, 2019	Effective July 1, 2020	Effective July 1, 2021	0%
Classified non-management	Effective September 1, 2019	Effective September 1, 2020	Effective September 1, 2021	0%
Management	Effective September 1, 2019	Effective September 1, 2020	Effective September 1, 2021	0%

SCCOE health and welfare benefit costs are based upon the following assumptions:

- All full-time employees are eligible to receive SCCOE's Employer Contribution for Health and Welfare benefits.
- Effective July 1, 2020, Paraeducator hours were increased from 5.5 to 6 hours, which made them eligible to receive full-time employee benefits.
- Effective October 1, 2021, the SCCOE Employer contribution amount will increase approximately 5% to \$1,275 per full-time employee.

Fiscal Year	SCCOE Employer Contribution Monthly	SCCOE Employer Contribution Annually	Increase in SCCOE Employer Contribution Monthly	Increase in SCCOE Employer Contribution Annually	Percentage Increase in SCCOE Employer Contribution
2019-20	\$1,146	\$13,752	\$75	\$900	7%
2020-21	\$1,214	\$14,577	\$68	\$825	6%
2021-22	\$1,275	\$15,306	\$61	\$729	5%

Employer paid benefits also provides employees with dental, vision and life insurance benefits.

Employer Paid Benefits	SCCOE Employer Contribution Monthly	SCCOE Employer Contribution Annually
Delta Dental Buy Up	\$163.98	\$1,968
MES Vision	\$12.97	\$156
Life Insurance	\$2.30	\$28

The projected cost of employer paid health and welfare benefits is approximately \$17,458 annually per full-time employee.

14. STRS rates are projected to change from 16.92% in 2021-22 to 19.10% in 2022-23 and 2023-24. Estimated total cost increase is \$524K in 2022-23 and \$108K in 2023-24. STRS on-behalf has been included in all three fiscal years estimated at \$5.69M annually. Rates based on the SSC Financial Projection Dartboard.
15. PERS rates are projected to increase from 22.91% in 2021-22 to 26.10% in 2022-23 and to 27.10% in 2023-24. Estimated total cost increase for all funds is \$1.3M in 2022-23 and \$.89M in 2023-24. Rates based on the SSC Financial Projection Dartboard.

16. Based upon the latest actuarial study, adequate funding is available to cover Other Post-Employment Benefits (OPEB) costs for FY 21-22 and will not be collected and is not included in the multiyear projections for 2022-23 and 2023-24.
17. Estimated OASDI (Social Security), Medicare and State Unemployment Insurance (UI) rates for 2021-22 remains the same for 2022-23 and 2023-24 at 6.20%, 1.45% and 0.05%, respectively except for the UI rate which is estimated to decrease from .05% to .02% in 2023-24. Rates based on the SSC Financial Projection Dartboard dated July 22, 2021.
18. Worker’s Compensation rates are based on claim costs associated with the utilization of workers compensation. Certain classifications have higher claims utilization. For these high incidence classifications, such as Special Education, Head Start, and Child Development, we allocate a rate of 4.28%. All other low incidence classifications are allocated at a rate of 1.03%. The above rates remain the same from Adopted Budget and in the multiyear projections.
19. The calculation for Routine Restricted Maintenance Account (RRMA) contribution is 3% of the total CSSF unrestricted expenditures. The budgeted contribution is \$3.2 million for 2021-22, \$3.09 million for 2022-23 and 2023-24. The RRMA contribution has increased by \$116,307 from budget adoption to first interim.; estimated to decrease by approximately \$107K and \$8K, respectively in FY 2022-23 and FY 2023-24 due to projected CSSF unrestricted expenditures.
20. The SCCOE’s internal approved 2021-22 standard indirect cost rate is 9.67%. In compliance with Board Policy 3100, the indirect cost rates (ICR) for FY 2021-22 are as follows:

Program	2021-22 Indirect Cost Rate %	2022-23 Proposed Indirect Cost Rate %	2023-24 Proposed Indirect Cost Rate %
All Programs except programs listed below:	9.67%	10.10%	10.10%
Child Development* (Fund 120)	7.50%	7.50%	7.50%
Child Nutrition*	5.48%	5.48%	5.48%
Head Start*	9.50%	9.82%	9.82%
Special Education** (Fund 820, 950)	9.00%	9.00%	9.00%

*Grant agency restrictions require the indirect cost rates to be lower than SCCOE’s approved indirect cost rate.

**County Superintendent approval to charge a lower indirect cost rate lower than SCCOE’s approved indirect cost rate.

21. Basic aid county offices of education are required to return local property taxes to the state under current Education Code. Total Return of Local Property Taxes remitted to the State Controller to date is \$183,089,875 for fiscal years 2013-2014 through 2020-2021. The 2021-22 estimated local property taxes to be returned to the state is budgeted at \$41.6 million.

Fiscal Year	Return of Local Property Taxes*
2013-14	\$12,295,907
2014-15	\$12,873,350
2015-16	\$17,459,375
2016-17	\$22,140,554
2017-18	\$25,225,094
2018-19	\$27,258,140
2019-20	\$30,723,648
2020-21	\$35,113,807
2021-22	\$38,668,895

*In compliance with CDE guidelines, the amounts represent the accrued amount from the prior fiscal year that will be remitted to the State Controller in the following fiscal year.

22. The Santa Clara County Board of Trustees compensation is \$1,010.79 per month or \$12,129.48 annually. Trustees are also eligible to receive Employer Health and Welfare benefits which is projected to cost \$17,458 per trustee.

23. Personnel Commission budget for fiscal year 2021-22:

EXPENDITURE	FIRST INTERIM BUDGET 2021-22
Administrative Assistant - Classified	\$ 123,023
Director - Classified	164,971
Other Management - Classified	121,590
Other Specialists/Technicians	250,815
Employee Benefits	308,451
Commissioner Benefits	31,094
Materials & Supplies	5,554
Travel & Conferences	4,615
Travel Recruitment	500
Mileage Reimbursement	312
Dues & Memberships	4,565
Print Services	6,877
Contract Services - Other	5,835
Commissioner Stipends	2,400
Advertising	31,256
Caterers	1,000
Contract Services - COVID-19	3,200
Communications	580
Communications - Postage/Courier	100
Cell Phone Stipend Classified	960
Total	\$ 1,067,698

County School Service Funds Balance/Reserves

- 24.** SCCOE's reserve includes 4% for Economic Uncertainties in the amount of \$14,394,971 in FY 2021-22. 2% is mandated by the State and an additional 2% per Board Policy #3100.
- 25.** Per Board Policy #3100, if Facilities Fund ending fund balance per prior year unaudited actuals has fallen below \$3M, annual contribution of up to 1% of the total County School Service Fund unrestricted expenditures is assigned in the reserve to the Facilities Fund if the funds are available. This is to provide for the replacement, renovation, and construction of facilities for SCCOE purposes. This condition has been met for 2021-22, 2022-23 and 2023-24.
- 26.** The \$176K reserve for the Board's Legal Fees Designation will be met in 2021-22, 2022-23 and 2023-24.

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - UNRESTRICTED
 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
 2021-22 FIRST INTERIM BUDGET

	Adopted Budget 07/01/2021 (A)	First Interim Budget 10/31/2021 (B)	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$83,172,419	\$ 83,184,627	\$ 12,208
Federal Revenues	0	-	-
Other State Revenues	694,010	716,176	22,166
Local Revenues	10,199,340	10,674,487	475,147
TOTAL REVENUES	94,065,769	94,575,290	509,521
B) EXPENDITURES			
Certificated Salaries	12,990,316	13,016,487	26,171
Classified Salaries	29,411,855	29,931,168	519,313
Employee Benefits	18,144,928	18,156,698	11,770
Books and Supplies	2,040,839	3,062,542	1,021,703
Services and Operating Expenses	7,289,698	10,577,756	3,288,058
Capital Outlay	4,896,754	5,550,254	653,500
Other Outgo	41,533,948	41,621,637	87,689
Direct Support/Indirect Costs	(14,456,626)	(16,187,909)	(1,731,283)
TOTAL EXPENDITURES	101,851,712	105,728,633	3,876,921
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(7,785,943)	(11,153,343)	(3,367,400)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer Out	983,500	983,500	-
Contributions	(2,817,043)	(2,015,191)	801,852
TOTAL OTHER FINANCING SOURCES/USES	(3,800,543)	(2,998,691)	801,852
E) NET INCREASE (DECREASE) IN FUND BALANCE	(11,586,486)	(14,152,034)	(2,565,548)
F) BEGINNING FUND BALANCE	60,139,682	60,139,682	0
G) ENDING FUND BALANCE	\$ 48,553,196	\$ 45,987,648	\$ (2,565,548)

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - UNRESTRICTED
 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
 2021-22 FIRST INTERIM BUDGET

	Adopted Budget 07/01/2021 (A)	First Interim Budget 10/31/2021 (B)	Increase/ (Decrease) (C = B - A)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Designated for:			
Revolving Cash	\$ 25,000	\$ 25,000	\$ -
b) Restricted	-	-	-
c) Committed	-	-	-
d) Assigned			
Board Designation (Legal)	176,000	176,000	-
Deferred Maintenance	3,085,466	249,506	(2,835,960)
Facilities	4,361,419	890,652	(3,470,767)
Technology & Data Services	10,300,234	9,326,727	(973,507)
Leave Liability	4,293,327	3,027,609	(1,265,718)
Alt Ed - Community Schools	-	285,400	285,400
Routine Restricted Maintenance Account Contingency	0	-	-
Carryover Unspent Funds	4,689,797	-	(4,689,797)
Total Designations	\$26,931,242	13,980,894	(12,950,348)
b) Reserve:			
State Mandated Reserve	5,567,454	7,197,486	1,630,032
Board Maintained Reserve	5,567,454	7,197,486	1,630,032
Undesignated Reserve	10,487,046	17,611,782	7,124,736
Total Reserve (\$)	21,621,954	32,006,754	10,384,800
Total Reserve (%)	7.05%	8.89%	1.84%
ENDING FUND BALANCE (a + b)	\$ 48,553,196	\$ 45,987,648	\$ (2,565,548)

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF UNRESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2021-22 FIRST INTERIM BUDGET

	Adopted Budget 07/01/2021 (A)	First Interim Budget 10/31/2021 (B)	Increase/ (Decrease) (C = B - A)
A) LCFF SOURCES			
State Aid	\$8,547,759	\$ 8,569,571	21,812
Education Protection Account (EPA)	113,026	113,026	-
Property Taxes	195,323,618	195,314,014	(9,604)
LCFF Transfer to Special Education (SELPA)	(120,811,984)	(120,811,984)	-
TOTAL LCFF SOURCES	83,172,419	83,184,627	12,208
B) FEDERAL REVENUES			
Medi-Cal Administrative Activities (MAA)	0	-	-
TOTAL FEDERAL REVENUES	-	-	-
C) STATE REVENUES			
Mandated Cost Block Grant & Reimbursement	355,242	355,242	-
State Lottery Revenue	255,768	277,934	22,166
All Other State Revenue	83,000	83,000	-
TOTAL STATE REVENUES	694,010	716,176	22,166
D) LOCAL REVENUES			
Interest Income	800,000	800,000	-
Interagency Services	4,777,820	5,252,967	475,147
Tuition	650,000	650,000	-
All Other Fees & Contract	1,477,275	1,477,275	-
All Other Sales	170,000	170,000	-
All Other Local Revenues	2,324,245	2,324,245	-
TOTAL LOCAL REVENUES	10,199,340	10,674,487	475,147
TOTAL UNRESTRICTED GENERAL PURPOSE REVENUES	\$ 94,065,769	\$ 94,575,290	\$ 509,521

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - RESTRICTED
 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
 2021-22 FIRST INTERIM BUDGET

	Adopted Budget 07/01/2021 (A)	First Interim Budget 10/31/2021 (B)	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$77,277,842	\$ 81,637,861	\$ 4,360,019
Federal Revenues	59,687,514	71,386,437	11,698,923
Other State Revenues	18,393,740	25,819,398	7,425,658
Local Revenues	29,901,683	36,792,305	6,890,622
TOTAL REVENUES	185,260,779	215,636,001	30,375,222
B) EXPENDITURES			
Certificated Salaries	43,178,291	47,200,626	4,022,335
Classified Salaries	40,052,906	43,968,959	3,916,053
Employee Benefits	48,011,484	49,443,550	1,432,066
Books and Supplies	4,104,883	6,502,518	2,397,635
Services and Operating Expenses	36,980,028	59,875,944	22,895,916
Capital Outlay	14,753,561	19,268,892	4,515,331
Other Outgo	2,964,345	11,269,832	8,305,487
Direct Support/Indirect Costs	13,908,256	15,631,825	1,723,569
TOTAL EXPENDITURES	203,953,754	253,162,146	49,208,392
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(18,692,975)	(37,526,145)	(18,833,170)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer out	-	-	-
Transfers In	-	-	-
Contributions/Flexibility Transfers	2,817,043	2,015,191	(801,852)
TOTAL OTHER FINANCING SOURCES/USES	2,817,043	2,015,191	(801,852)
E) NET INCREASE (DECREASE) IN FUND BALANCE	(15,875,932)	(35,510,954)	(19,635,022)
F) BEGINNING FUND BALANCE	42,688,371	42,688,371	-
G) ENDING FUND BALANCE	26,812,439	7,177,417	(19,635,022)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Assigned for:			
All Others	-	-	-
Total Assignments	-	-	-
b) Restricted:			
Carryover of Unspent Funds	26,812,439	7,177,417	-
ENDING FUND BALANCE (A + B)	\$ 26,812,439	\$ 7,177,417	\$ -

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2021-22 FIRST INTERIM REPORT

	Adopted Budget 07/01/2021 (A)	First Interim Budget 10/31/2021 (B)	Increase/ (Decrease) (C = B - A)
A) LCFF SOURCES			
Special Education Property Tax Transfer	\$77,277,842	81,637,861	4,360,019
TOTAL LCFF SOURCES	77,277,842	81,637,861	4,360,019
B) FEDERAL REVENUES			
Special Ed IDEA -Basic	2,432,862	2,493,853	60,991
Special Ed IDEA -Preschool	93,354	90,355	(2,999)
Special Ed Discretionary Grants		198,387	198,387
Special Ed Preschool Staff Development	672	-	(672)
Special Ed Admin		-	-
Special Ed IDEA Early Intervention	787,560	787,560	-
Special Education Alt Dispute Resolution		82,190	82,190
Alt Ed Admin		-	-
Child Nutrition Reimbursement		-	-
Head Start Program	24,527,386	28,377,504	3,850,118
Early Head Start	8,796,965	9,231,778	434,813
Head Start Program COVID Instruction			-
Early Head Start COVID Instruction			-
Title I: NCLB/Pass Through		-	-
National Science Foundation Grant		921,377	921,377
Title I: OYA Admin	261,575	360,141	98,566
Title I: Part A	853,429	803,099	(50,330)
Title I: Part D Delinquent	749,510	1,136,894	387,384
Title I: Migrant Education	9,785,961	9,620,147	(165,814)
Title I:		-	-
Title I: Even Start Migrant Education		-	-
Embedded Instruction			-
COVID Funding ESSER Funds		14,627,824	14,627,824
COVID Funding Learning Loss Mitigation Fund (LLMF)			-
Homeless Children & Foster Youth		618,531	618,531
CPIN - SCOE Contract	228,704	228,704	-
ESSA: CSI	213,371	1,079,120	865,749
GEER Learning Loss Mitigation	10,590,764	109,437	(10,481,327)
Title II: Part A Teacher Quality		109,468	109,468
Title III: Limited English Proficiency	122,980	128,367	5,387
Title III: Technical Assistance	151,677	198,706	47,029
Title III: OYA		31,128	31,128
Title IV: Student Support	90,744	151,867	61,123
Medi-Cal Billing Option			-
TOTAL FEDERAL REVENUES	59,687,514	71,386,437	11,698,923
C) STATE REVENUES			
Special Education Charter School	309,545	914,151	604,606
Special Education All Other State Revenue	3,632,927	4,227,666	594,739
Special Education Workability	141,290	141,290	-
Special Education-Mental Health			-
Special Education-Non Public Schools	1,308,225	1,308,224	(1)
Special Education - SELPA Equip/Supplies	568,601	568,601	-
Special Education - RLA Administrative Services	1,259,114	1,259,114	-
Lottery: Instructional Materials	83,549	110,832	27,283
SELPA DPDR		419,319	419,319
Local Solution Grant	2,000,000	2,000,000	-
Tobacco Use Prevention Education (TUPE)	1,150,470	1,522,140	371,670
IEEEP Grants	270,994	4,985,033	4,714,039

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2021-22 FIRST INTERIM REPORT

	Adopted Budget 07/01/2021	First Interim Budget 10/31/2021	Increase/ (Decrease)
	(A)	(B)	(C = B - A)
Alt Ed Instructional Programs	20,640	50,731	30,091
Foster Youth Programs	518,000	512,406	(5,594)
In Person Instruction		923,381	923,381
COVID 19 Funding	880,871		(880,871)
Classified School Employee Teacher Cred		37,816	37,816
Safe School for All		300,000	300,000
LCSSP Cohort 4	560,312	799,440	239,128
STRS On-Behalf	5,689,202	5,689,202	-
All Other State Revenue OYA		50,052	50,052
TOTAL STATE REVENUES	18,393,740	25,819,398	7,425,658
D) OTHER LOCAL REVENUE			
Special Education Trsf Apportionment from District	\$13,191,731	7,391,180	(5,800,551)
Special Ed Non Public Schools Trsf Apportionment from District	1,923,577	3,640,869	1,717,292
Special Ed -San Andreas Regional Center	1,011,359	1,007,360	(3,999)
Special Ed - All Other Local Revenue			-
Special Ed - Facilities	12,636	12,636	-
Community Redevelopment Funds (RDA)	2,500,000	2,500,000	-
Tuition	766,200	681,179	(85,021)
SELPA Staff Development	8,000	8,000	-
SELPA Administrative		-	-
Walden West All other Fees and Contracts	418,000	2,261,698	1,843,698
Walden West Food Service Sales/Leases/Other	45,000	32,200	(12,800)
SCOE Calhope Project		62,488	62,488
All Other Fees & Contracts - Water Resources Lead Testing		7,500	7,500
All Other Fees & Contracts - R&R Trustline Fee Paying		1,000	1,000
All Other Fees & Contracts - R&R Trustline CalWorks		1,000	1,000
All Other Fees & Contracts - SCIGP		124,351	124,351
All Other Fees & Contracts - Multi County Pilot Eval		7,677	7,677
National Semiconductor Donations		-	-
All Other Fees & Contracts - CPIN Service Fee		750	750
Teacher Recognition Day Donations		-	-
All Other Fees & Contracts - Teacher Recognition Day		1,000	1,000
Head Start POP		-	-
Head Start Staff Donations		400	400
Chandler Tripp Donations		275	275
Alternative Education Other Local		-	-
All Other Local Revenue-Silicon Valley Found Childcare		75,000	75,000
Interagency Services/LEA's-Early Learning Workshop Fees		-	-
Interagency Services - SJ/SV 2020-Educational Support		11,900	11,900
SVCF IMM		18,675	18,675
Interagency Services/LEA's-Sobrato Matching Funds		-	-
SVCF Equity Playbook		25,000	25,000
SVCF Steps to Success		50,000	50,000
Interagency Services/LEA's-OCDE-MTSS		80,000	80,000
All Other Fees & Contracts-Cabrillo CCD		763,432	763,432
All Other Local-MediCal Billing Option	891,000	891,000	-
All Other Fees & Contracts-LPC Modules Project		1,567	1,567
All Other Fees & Contracts - Emergency Childcare Bridge Program	147,401	147,401	-
All Other Local Revenue - Santa Clara Family Health Plan	280,600	516,060	235,460

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2021-22 FIRST INTERIM REPORT

	Adopted Budget 07/01/2021	First Interim Budget 10/31/2021	Increase/ (Decrease)
	(A)	(B)	(C = B - A)
OTHER LOCAL REVENUE CONTINUED			
All Other Local Revenue-Wormenhaven	100,000	100,000	-
Interagency Services/LEA's-Applicant Fingerprint Services	74,000	74,000	-
All Other Fees & Contracts-Applicant Fingerprint Services	9,469	9,469	-
All Other Fees & Contracts-Feminine Product Initiative		463,666	463,666
All Other Local Revenue - SCC Educational Manager Program	742,564	816,820	74,256
Interagency Services/LEA's-Superintendent's Office		-	-
All Other Local-Digital Divide Program		627,785	627,785
Interagency Services/LEA's-ASAP Connect	53,500		(53,500)
Interagency Services/LEA's-Inclusion Collaborative	128,783	128,783	-
All Other Fees & Contracts- Inclusion collaborative	483,767	339,767	(144,000)
All Other Fees & Contracts- CDBG		654,600	654,600
			-
All Other Sales - Inclusion Collaborative	15,000		(15,000)
All Other Fees & Contracts-First 5	120,000	592,878	472,878
All Other Local Revenue - First 5		-	-
All Other Local Revenue - Citizens Broadband Radio		345,000	345,000
All Other Local Revenue - SCC BOS Food Security Fund		987,145	987,145
All Other Local Revenue - CSJ Digital Inclusion		275,000	275,000
All Other Fees & Contracts-Community Engagement Act 2021		5,000	5,000
All Other Fees & Contracts-PDG-R Parent Café Work		2,400	2,400
All Other Local-SCC Luther Burbank Broadband		100,000	100,000
All Other Local-Silicon Valley Creates		116,156	116,156
All Other Local Revenue-Blue Shield CA - Female Youth		10,000	10,000
All Other Local Revenue-GeoLead	86,000	86,000	-
All Other Local-Dept of Justice Tobacco Grant	266,595	305,322	38,727
VAPA Local Revenue	4,860	4,860	-
All Other Local Revenue-Hewlett Arts	42,035	163,776	121,741
All Other Local Revenue-Mission College MOU		20,000	20,000
All Other Local Revenue-Packard Foundation Grants			-
Interagency Services/LEA's-UC Regents Agreement		-	-
All Other Fees & Contracts-SCC MOU FYSS	800,000	800,000	-
All Other Fees & Contracts-SCC Behavioral Health	1,734,026	2,205,684	471,658
Assessment and Accountability Donations		-	-
All Other Fees & Contracts - Kaiser Hospital Grant		-	-
All Other Local - CCSESA			-
All Other Fees & Contracts - CCSESA		60,000	60,000
All Other Fees & Contracts - Go Kids		858,773	858,773
Interagency Services/LEA's-Luther Burbank - CSPP		832,427	832,427
All Other Local Revenue-Morgan FF Early Learning	30,239	135,827	105,588
Interagency Services/LEA's-Innovation & Instructional		-	-
All Other Fees & Contracts-Rancho Santiago K12		164,325	164,325
All Other Local Revenue-Promoting Civic Participation			-
Interagency Services/LEA's-Library			-
All Other Local Revenue-BSCC Youth Reinvestment Grant		528,500	528,500
Interagency Services/LEA's-Orange COE SUMS			-
Interagency Services/LEA's-Positive Behavior Intervention	377,250	377,250	-
All Other Fees & Contracts-ETS Training			-
All Other Local Revenue - SCVWD Restore Wildlife Habitat		43,585	43,585
Interagency Services/LEA's-CTE		-	-

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2021-22 FIRST INTERIM REPORT

	Adopted Budget 07/01/2021 (A)	First Interim Budget 10/31/2021 (B)	Increase/ (Decrease) (C = B - A)
OTHER LOCAL REVENUE CONTINUED			
All Other Fees & Contracts - SCC School Climate Partnership		1,227	1,227
All Other Local-SCC DFCS/Alia Training		275,400	275,400
All Other Fees & Contracts-Alia Training		175,840	175,840
CCSESA		18,000	18,000
Interagency Services/LEA's-Educator Preparation Programs	105,000	105,000	-
All Other Fees & Contracts-Educator Preparation Programs	2,127,225	2,127,225	-
Interagency Services/LEA's - Safe & Healthy Schools			-
Interagency Services/LEA's-Multilingual & Humanities	65,000	65,000	-
All Other Fees & Contracts-Multilingual & Humanities	22,100	22,100	-
Interagency Services/LEA's-Innovation & Instructional	57,600	57,600	-
All Other Fees & Contracts-Innovation & Instructional	5,000	5,000	-
All Other Fees & Contracts-CDE ELDS/SSEL	1,057,717	1,057,717	-
All Other Fees & Contracts-Cabrillo CC District	198,449	324,900	126,451
UCLA Stipend		900	900
TOTAL LOCAL REVENUES	29,901,683	36,792,305	6,890,622
TOTAL RESTRICTED PROGRAM REVENUES	\$ 185,260,779	\$ 215,636,001	\$ 30,375,222

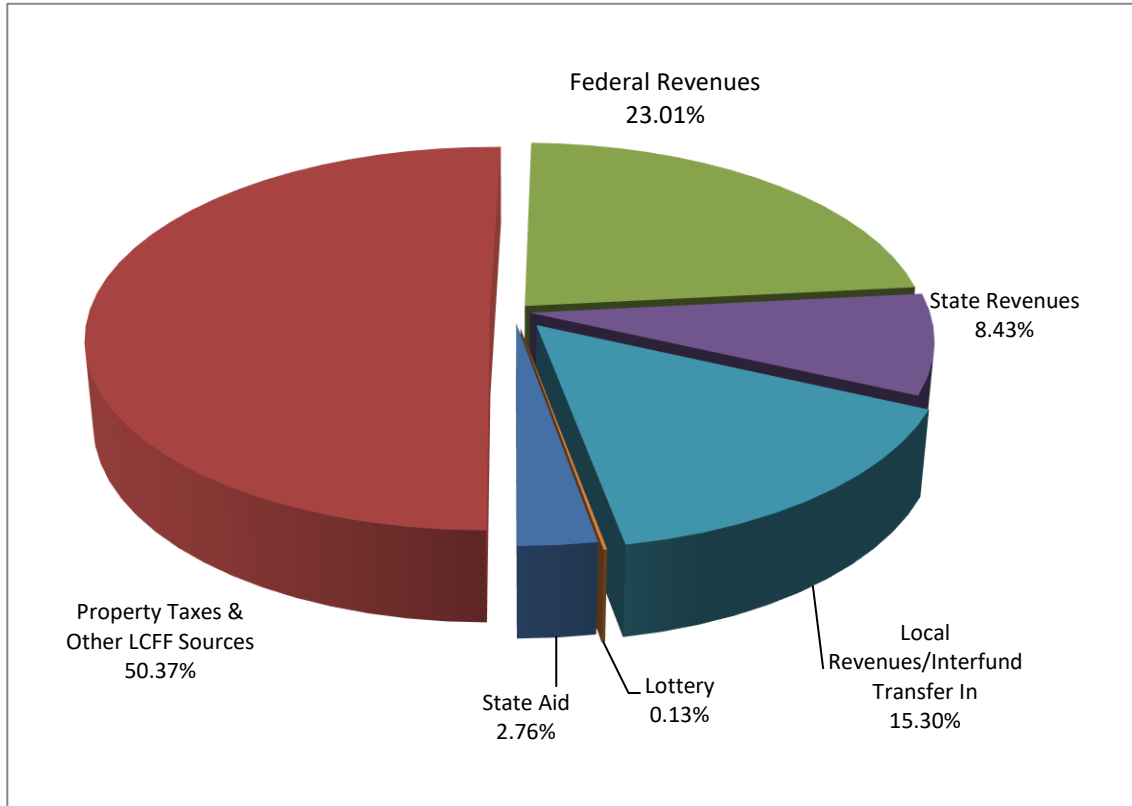
SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - COMBINED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2021-22 FIRST INTERIM BUDGET

	Adopted Budget 07/01/2021 (A)	First Interim Budget 10/31/2021 (B)	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$ 160,450,261	\$ 164,822,488	\$ 4,372,227
Federal Revenues	59,687,514	71,386,437	11,698,923
Other State Revenues	19,087,750	26,535,574	7,447,824
Local Revenues	40,101,023	47,466,792	7,365,769
TOTAL REVENUES	279,326,548	310,211,291	30,884,743
B) EXPENDITURES			
Certificated Salaries	56,168,607	60,217,113	4,048,506
Classified Salaries	69,464,761	73,900,127	4,435,366
Employee Benefits	66,156,412	67,600,248	1,443,836
Books and Supplies	6,145,722	9,565,060	3,419,338
Services and Operating Expenses	44,269,726	70,453,700	26,183,974
Capital Outlay	19,650,315	24,819,146	5,168,831
Other Outgo	44,498,293	52,891,469	8,393,176
Direct Support/Indirect Costs	(548,370)	(556,084)	(7,714)
TOTAL EXPENDITURES	305,805,466	358,890,779	53,085,313
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(26,478,918)	(48,679,488)	(22,200,570)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	-	-	-
Interfund Transfer Out	983,500	983,500	-
TOTAL OTHER FINANCING SOURCES/USES	(983,500)	(983,500)	-
E) NET INCREASE (DECREASE) IN FUND BALANCE	(27,462,418)	(49,662,988)	(22,200,570)
F) BEGINNING FUND BALANCE	102,828,053	102,828,053	0
G) ENDING FUND BALANCE	\$ 75,365,635	\$ 53,165,065	\$ (22,200,570)

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - COMBINED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2021-22 FIRST INTERIM BUDGET

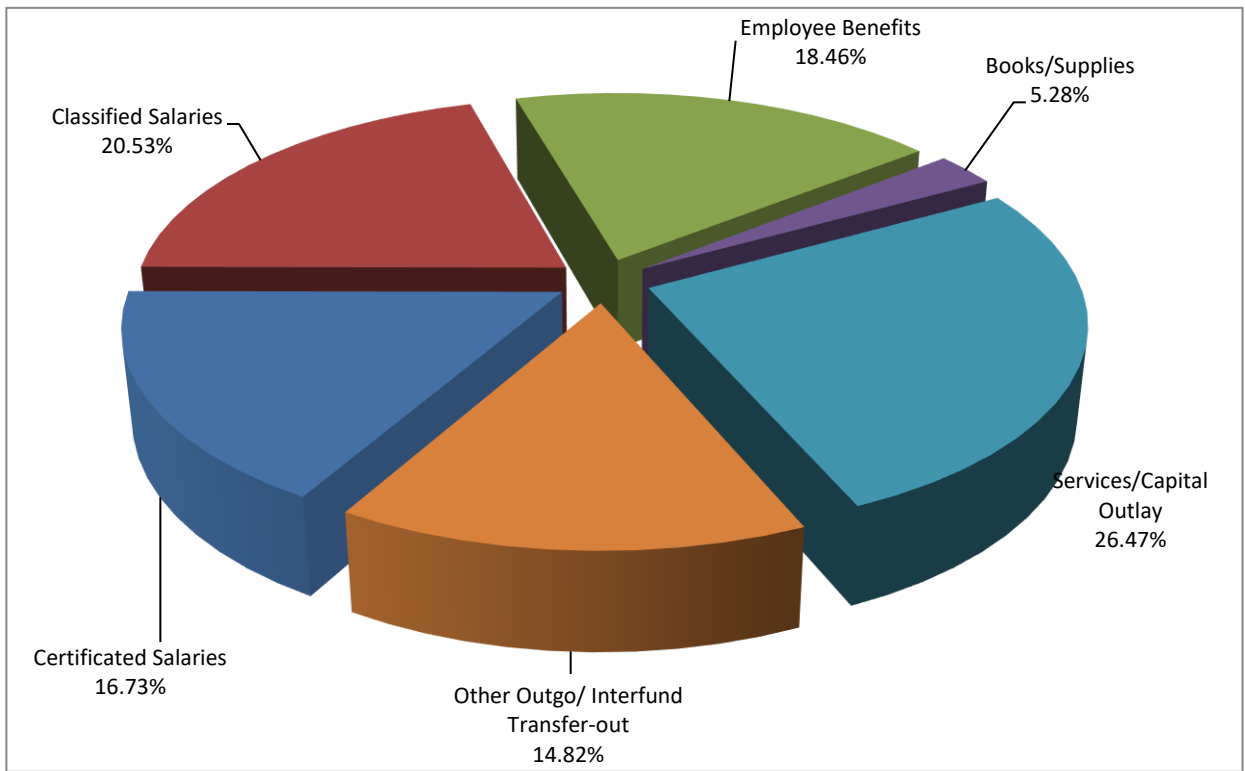
	Adopted Budget 07/01/2021 (A)	First Interim Budget 10/31/2021 (B)	Increase/ (Decrease) (C = B - A)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Nonspendable			
Revolving Cash	\$ 25,000	\$ 25,000	\$ -
b) Restricted	26,812,439	7,177,417	(19,635,022)
c) Assigned			
Board Designation (Legal)	176,000	176,000	-
Deferred Maintenance	3,085,466	249,506	(2,835,960)
Facilities	4,361,419	890,652	(3,470,767)
Technology & Data Services	10,300,234	9,326,727	(973,507)
Leave Liability	4,293,327	3,027,609	(1,265,718)
Alt Ed - Community Schools	-	285,400	285,400
Routine Restricted Maintenance Account Contingency	-	-	-
Carryover Unspent Funds	4,689,797		(4,689,797)
Total Designations (a+b+c)	53,743,681	21,158,311	(32,585,370)
d) Reserve for Economic Uncertainty:			
State Mandated Reserve	5,567,454	7,197,486	1,630,032
Board Maintained Reserve	5,567,454	7,197,486	1,630,032
e) Unassigned/Undesignated Amount	10,487,046	17,611,781	7,124,735
Total Reserve (\$)	21,621,954	32,006,753	10,384,799
Total Reserve (%)	7.05%	8.89%	1.84%
ENDING FUND BALANCE (a thru e)	\$ 75,365,634	\$ 53,165,064	\$ (22,200,571)

**SANTA CLARA COUNTY OFFICE OF EDUCATION
 COUNTY SCHOOL SERVICE FUND SOURCES OF REVENUE
 2021-22 FIRST INTERIM BUDGET**



Revenue Category	2021-22 First Interim Budget	% of Total
State Aid	\$ 8,569,571	2.76%
Property Taxes & Other LCFF Sources	156,252,917	50.37%
Federal Revenues	71,386,437	23.01%
State Revenues	26,146,808	8.43%
Local Revenues/Interfund Transfer In	47,466,792	15.30%
Lottery	388,766	0.13%
Total Revenue	\$ 310,211,291	100.00%

**SANTA CLARA COUNTY OFFICE OF EDUCATION
 COUNTY SCHOOL SERVICE FUND SOURCES OF EXPENDITURES
 2021-22 FIRST INTERIM BUDGET**



Expenditures Category	2021-22 First Interim	
	Budget	% of Total
Certificated Salaries	\$ 60,217,113	16.73%
Classified Salaries	73,900,127	20.53%
Employee Benefits	67,600,248	18.78%
Sub-total Salaries & Benefits	201,717,488	56.04%
Books/Supplies	9,565,060	2.66%
Services/Capital Outlay	95,272,846	26.47%
Other Outgo/ Interfund Transfer-out	53,318,885	14.83%
Total Expenditures	\$ 359,874,279	100.00%

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-UNRESTRICTED
MULTI-YEAR PROJECTION (MYP)
2021-22 FIRST INTERIM BUDGET**

		Unaudited Actuals	First Interim	Projected Budget	Projected Budget
		2020-21	2021-22	2022-23	2023-24
REVENUES AND OTHER FINANCING SOURCES					
LCFF Sources	8010-8099	\$82,279,183	\$ 83,184,627	\$ 83,184,627	\$ 83,184,627
Federal Revenues	8100-8299	260,517	-	-	-
Other State Revenues	8300-8599	805,394	716,176	716,176	716,176
Other Local Revenues	8600-8799	13,429,562	10,674,487	11,509,328	11,900,862
Other Financing Sources/Transfers In	8900-8999	2,397	-	-	-
Contributions	8980/8990	(1,781,175)	(2,015,191)	(1,287,969)	(959,511)
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$94,995,879	\$ 92,560,099	\$ 94,122,162	\$ 94,842,154
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries					
Base Salaries		\$13,179,306	\$ 13,016,487	\$ 13,016,487	\$ 12,727,937
Step & Column Adjustment				130,165	127,279
Cost-of-Living Adjustment				-	-
Other Adjustments				(418,715)	-
Total Certificated Salaries		\$13,179,306	\$13,016,487	\$ 12,727,937	\$ 12,855,216
Classified Salaries					
Base Salaries		\$27,747,157	\$ 29,931,168	\$ 29,931,168	29,141,911
Step & Column Adjustment				299,311	291,419
Cost-of-Living Adjustment				-	-
Other Adjustments				(1,088,568)	-
Total Classified Salaries		\$27,747,157	\$ 29,931,168	\$ 29,141,911	\$ 29,433,330
Employee Benefits		\$15,661,358	\$ 18,156,698	\$ 18,976,042	\$ 19,284,172
Books & Supplies		987,096	3,062,542	2,167,836	2,092,990
Services & Other Operating Expenses		9,135,912	10,577,756	10,079,151	9,786,727
Capital Outlay		1,404,961	5,550,254	1,278,749	623,749
Other Outgo		38,001,936	41,621,637	41,621,637	41,621,637
Direct Support/Indirect Costs		(12,288,668)	(16,187,909)	(13,841,140)	(13,831,162)
Other Financing Uses/Transfers Out		984,000	983,500	976,000	981,750
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$94,813,058	\$ 106,712,133	\$ 103,128,123	\$ 102,848,409
NET INCREASE/(DECREASE) IN FUND BALANCE		\$182,821	\$ (14,152,034)	\$ (9,005,961)	\$ (8,006,255)

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-UNRESTRICTED
MULTI-YEAR PROJECTION (MYP)
2021-22 FIRST INTERIM BUDGET**

	Unaudited Actuals 2020-21	First Interim 2021-22	Projected Budget 2022-23	Projected Budget 2023-24
BEGINNING FUND BALANCE	\$59,956,861	\$ 60,139,682	\$ 45,987,648	\$ 36,981,687
PROPERTY TAX ACCOUNTING ADJUSTMENT	-	-	-	-
ENDING FUND BALANCE	\$60,139,682	\$45,987,648	\$ 36,981,687	\$ 28,975,432
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Board Designation (Legal)	176,000	176,000	176,000	176,000
Facilities	4,361,419	890,652	2,634,212	4,417,850
Deferred Maintenance (FMP)	3,085,466	249,506	-	-
Technology & Data Services	10,300,234	9,326,727	7,402,027	4,344,681
Vacation Liability	4,293,327	3,027,609	3,027,609	3,027,609
Alternative Education	-	285,400	-	-
Carryover of Unspent Funds	4,689,797	-	-	-
Total Assignments	\$ 26,931,242	\$ 13,980,894	\$ 13,264,848	\$ 11,991,140
b) Reserve:				
Reserve for Economic Uncertainties	\$ 11,134,908	\$ 14,394,971	\$ 11,613,861	\$ 11,457,317
Undesignated Reserve	22,073,532	17,611,783	12,102,978	5,526,975
Total Reserve (\$)	\$ 33,208,440	\$ 32,006,754	\$ 23,716,839	\$ 16,984,292
Total Reserve (%)	11.93%	8.89%	8.17%	5.93%
ENDING FUND BALANCE (a + b)	\$ 60,139,682	\$ 45,987,648	\$ 36,981,687	\$ 28,975,432

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-RESTRICTED
MULTI-YEAR PROJECTION
2021-22 FIRST INTERIM**

		Unaudited Actuals 2020-21	First Interim 2021-22	Projected Budget 2022-23	Projected Budget 2023-24
REVENUES AND OTHER FINANCING SOURCES					
LCFF Sources	8010-8099	\$ 83,118,277	\$ 81,637,861	\$ 83,919,691	\$ 84,772,320
Federal Revenues	8100-8299	47,279,942	71,386,437	49,515,853	49,329,222
Other State Revenues	8300-8599	21,564,821	25,819,398	18,662,997	18,662,997
Other Local Revenues	8600-8799	45,660,057	36,792,305	29,593,025	29,965,102
Other Financing Sources/Transfers In	8900-8999	-	-	-	-
Contributions	8980/8990	1,781,175	2,015,191	1,287,969	959,511
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 199,404,271	\$ 217,651,192	\$ 182,979,535	\$ 183,689,152
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries					
Base Salaries		\$ 44,258,203	\$ 47,200,626	\$ 47,200,626	\$ 43,267,246
Step & Column Adjustment				472,008	432,673
Cost-of-Living Adjustment				-	-
Other Adjustments				(4,405,388)	-
Total Certificated Salaries		\$ 44,258,203	\$ 47,200,626	\$ 43,267,246	\$ 43,699,919
Classified Salaries					
Base Salaries		\$ 37,794,178	\$ 43,968,959	\$ 43,968,959	\$ 40,713,509
Step & Column Adjustment				439,690	407,133
Cost-of-Living Adjustment				-	-
Other Adjustments				(3,695,140)	-
Total Classified Salaries		\$ 37,794,178	\$ 43,968,959	\$ 40,713,509	\$ 41,120,642
Employee Benefits		\$ 41,848,487	\$ 49,443,550	\$ 48,514,498	\$ 48,934,022
Books & Supplies		10,538,382	6,502,518	3,194,565	3,019,117
Services & Other Operating Expenses		33,161,999	59,875,944	33,565,939	31,634,257
Capital Outlay		1,010,865	19,268,892	3,000,994	224,893
Other Outgo		3,204,832	11,269,832	1,681,111	1,681,111
Direct Support/Indirect Costs		11,742,695	15,631,825	13,280,544	13,270,566
Other Financing Uses/Transfers Out		-	-	-	-
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 183,559,641	\$ 253,162,146	\$ 187,218,406	\$ 183,584,527
NET INCREASE/(DECREASE) IN FUND BALANCE		15,844,629	(35,510,954)	(4,238,871)	104,625

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-RESTRICTED
MULTI-YEAR PROJECTION
2021-22 FIRST INTERIM**

	Unaudited Actuals 2020-21	First Interim 2021-22	Projected Budget 2022-23	Projected Budget 2023-24
BEGINNING FUND BALANCE	\$ 26,843,742	\$ 42,688,371	\$ 7,177,417	\$ 2,938,546
ENDING FUND BALANCE	\$ 42,688,371	\$ 7,177,417	\$ 2,938,546	\$ 3,043,171
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ -	\$ -	\$ -	\$ -
Stores/Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Carryover of Unspent Funds	42,688,371	7,177,417	2,938,546	3,043,171
Total Assignments	\$ 42,688,371	\$ 7,177,417	\$ 2,938,546	\$ 3,043,171
b) Reserve:				
Reserve for Economic Uncertainties	\$ -	\$ -	\$ -	\$ -
Undesignated Reserve	-	-	-	-
Total Reserve (\$)	\$ -	\$ -	\$ -	\$ -
Total Reserve (%)	0.00%	0.00%	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$ 42,688,371	\$ 7,177,417	\$ 2,938,546	\$ 3,043,171

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-COMBINED
MULTI-YEAR PROJECTION
2021-22 FIRST INTERIM BUDGET**

	Unaudited Actuals 2020-21	First Interim 2021-22	Projected Budget 2022-23	Projected Budget 2023-24
REVENUES AND OTHER FINANCING SOURCES				
LCFF Sources	\$ 165,397,460	\$ 164,822,488	\$ 167,104,318	\$ 167,956,947
Federal Revenues	47,540,459	71,386,437	49,515,853	49,329,222
Other State Revenues	22,370,215	26,535,574	19,379,173	19,379,173
Other Local Revenues	59,089,619	47,466,792	41,102,353	41,865,964
Other Financing Sources/Transfers In	2,397	-	-	-
Contributions	(0)	-	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 294,400,149	\$ 310,211,291	\$ 277,101,697	\$ 278,531,306
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	\$ 57,437,509	\$ 60,217,113	\$ 60,217,113	\$ 55,995,183
Step & Column Adjustments			602,173	559,952
COLA			-	-
Other Adjustments			(4,824,103)	-
Total Certificated Salaries	\$ 57,437,509	\$ 60,217,113	\$ 55,995,183	\$ 56,555,135
Classified Salaries				
Base Salaries	\$ 65,541,335	\$ 73,900,127	\$ 73,900,127	\$ 69,855,420
Step & Column Adjustments			739,001	698,552
COLA			-	-
Other Adjustments			(4,783,708)	-
Total Classified Salaries	\$ 65,541,335	\$ 73,900,127	\$ 69,855,420	\$ 70,553,972
Employee Benefits	\$ 57,509,845	\$ 67,600,248	\$ 67,490,540	\$ 68,218,194
Books & Supplies	11,525,478	9,565,060	5,362,401	5,112,107
Services & Other Operating Expenses	42,297,911	70,453,700	43,645,090	41,420,984
Capital Outlay	2,415,826	24,819,146	4,279,743	848,642
Other Outgo	41,206,768	52,891,469	43,302,748	43,302,748
Direct Support/Indirect Costs	(545,973)	(556,084)	(560,596)	(560,596)
Other Financing Uses/Transfers Out	984,000	983,500	976,000	981,750
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 278,372,699	\$ 359,874,279	\$ 290,346,529	\$ 286,432,936
NET INCREASE/(DECREASE) IN FUND BALANCE	16,027,451	(49,662,988)	(13,244,832)	(7,901,630)

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-COMBINED
MULTI-YEAR PROJECTION
2021-22 FIRST INTERIM BUDGET**

	Unaudited Actuals 2020-21	First Interim 2021-22	Projected Budget 2022-23	Projected Budget 2023-24
BEGINNING FUND BALANCE	\$ 86,800,602	\$ 102,828,053	\$ 53,165,065	\$ 39,920,233
PROPERTY TAX ACCOUNTING ADJUSTMENT	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 102,828,053	\$ 53,165,065	\$ 39,920,233	\$ 32,018,603
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Stores/Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Board Designation (Legal)	176,000	176,000	176,000	176,000
Facilities	4,361,419	890,652	2,634,212	4,417,850
Deferred Maintenance (FMP)	3,085,466	249,506	-	-
Technology & Data Services	10,300,234	9,326,727	7,402,027	4,344,681
Vacation Liability	4,293,327	3,027,609	3,027,609	3,027,609
Alternative Education	-	285,400	-	-
Carryover of Unspent Funds	47,378,168	7,177,417	2,938,546	3,043,171
Routine Restricted Maintenance Account Contingency	-	-	-	-
Total Assignments	\$ 69,619,613	\$ 21,158,311	\$ 16,203,394	\$ 15,034,311
b) Reserve:				
Reserve for Economic Uncertainties	\$ 11,134,908	\$ 14,394,971	\$ 11,613,861	\$ 11,457,317
Undesignated Reserve	22,073,532	17,611,783	12,102,978	5,526,975
Total Reserve (\$)	\$ 33,208,440	\$ 32,006,754	\$ 23,716,839	\$ 16,984,292
Total Reserve (%)	11.93%	8.89%	8.17%	5.93%
ENDING FUND BALANCE (a + b)	\$ 102,828,053	\$ 53,165,065	\$ 39,920,233	\$ 32,018,603

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: Mary Ann Deuan
County Superintendent or Designee

Date: 12/15/2021

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 15, 2021

Signed: Mary Ann Deuan
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Stephanie Gomez

Telephone: 408-453-6519

Title: Chief Business Officer

E-mail: SGomez@sccoe.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?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	83,172,419.00	83,184,627.00	13,416,674.93	83,184,627.00	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	694,010.00	716,176.00	50,077.48	716,176.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,199,340.00	10,674,487.00	1,449,021.72	10,674,487.00	0.00	0.0%
5) TOTAL, REVENUES			94,065,769.00	94,575,290.00	14,915,774.13	94,575,290.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	12,990,316.00	13,016,487.00	4,051,955.62	13,016,487.00	0.00	0.0%
2) Classified Salaries		2000-2999	29,411,855.00	29,931,168.00	9,336,766.63	29,931,168.00	0.00	0.0%
3) Employee Benefits		3000-3999	18,144,928.00	18,156,698.00	5,475,629.61	18,156,698.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,040,839.00	3,062,542.00	808,166.92	3,062,542.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,289,698.00	10,577,756.00	3,460,358.27	10,577,756.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,896,754.00	5,550,254.00	540,636.76	5,550,254.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	41,533,948.00	41,621,637.00	(38,668,895.00)	41,621,637.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(14,456,626.00)	(16,187,909.00)	(3,655,234.23)	(16,187,909.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			101,851,712.00	105,728,633.00	(18,650,615.42)	105,728,633.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,785,943.00)	(11,153,343.00)	33,566,389.55	(11,153,343.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	983,500.00	983,500.00	66,750.00	983,500.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,817,043.00)	(2,015,191.00)	0.00	(2,015,191.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,800,543.00)	(2,998,691.00)	(66,750.00)	(2,998,691.00)		

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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,586,486.00)	(14,152,034.00)	33,499,639.55	(14,152,034.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	60,139,681.82	60,139,681.82		60,139,681.82	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)			60,139,681.82	60,139,681.82		60,139,681.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,139,681.82	60,139,681.82		60,139,681.82		
2) Ending Balance, June 30 (E + F1e)			48,553,195.82	45,987,647.82		45,987,647.82		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
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	26,906,242.04	13,955,894.00		13,955,894.00		
Board Designation Legal	0000	9780	176,000.00					
Deferred Maintenance (FMP)	0000	9780	3,085,465.59					
Facilities	0000	9780	4,361,418.65					
Technology and Data Services	0000	9780	10,300,233.92					
Leave Liabilities	0000	9780	4,293,326.76					
Carryover Unspent	0000	9780	4,689,797.12					
Board Designation (Legal)	0000	9780		176,000.00				
Deferred Maintenance	0000	9780		249,506.00				
Technology & Data Services	0000	9780		9,326,727.00				
Vacation Liability	0000	9780		3,027,609.00				
Alternative Education	0000	9780		285,400.00				
Facilities	0000	9780		890,652.00				
Board Designation (Legal)	0000	9780				176,000.00		
Facilities	0000	9780				890,652.00		
Deferred Maintenance	0000	9780				249,506.00		
Technology & Data Services	0000	9780				9,326,727.00		
Vacation Liability	0000	9780				3,027,609.00		
Alternative Education	0000	9780				285,400.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,134,907.95	14,394,971.00		14,394,971.00		
Unassigned/Unappropriated Amount		9790	10,487,045.83	17,611,782.82		17,611,782.82		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	8,547,759.00	8,569,571.00	2,426,241.00	8,569,571.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	113,026.00	113,026.00	30,426.00	113,026.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	665,582.00	665,582.00	0.00	665,582.00	0.00	0.0%
Timber Yield Tax		8022	189.00	189.00	0.00	189.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	168,553,273.00	168,553,273.00	0.00	168,553,273.00	0.00	0.0%
Unsecured Roll Taxes		8042	10,669,162.00	10,669,162.00	9,878,400.23	10,669,162.00	0.00	0.0%
Prior Years' Taxes		8043	1,732.00	1,732.00	88.69	1,732.00	0.00	0.0%
Supplemental Taxes		8044	3,232,950.00	3,232,950.00	837,699.27	3,232,950.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,283,000.00	11,283,000.00	37,107.81	11,283,000.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of 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			203,066,673.00	203,088,485.00	13,209,963.00	203,088,485.00	0.00	0.0%
LCFF Transfers								
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	917,730.00	908,126.00	206,711.93	908,126.00	0.00	0.0%
Property Taxes Transfers		8097	(120,811,984.00)	(120,811,984.00)	0.00	(120,811,984.00)	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			83,172,419.00	83,184,627.00	13,416,674.93	83,184,627.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
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	355,242.00	355,242.00	0.00	355,242.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	255,768.00	277,934.00	50,077.48	277,934.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	83,000.00	83,000.00	0.00	83,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			694,010.00	716,176.00	50,077.48	716,176.00	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 (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	170,000.00	170,000.00	52,762.80	170,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	800,000.00	800,000.00	1.01	800,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(536,638.52)	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	4,777,820.00	5,252,967.00	1,142,902.64	5,252,967.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,477,275.00	1,477,275.00	354,015.00	1,477,275.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,324,245.00	2,324,245.00	429,212.36	2,324,245.00	0.00	0.0%
Tuition		8710	650,000.00	650,000.00	5,806.00	650,000.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
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	960.43	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,199,340.00	10,674,487.00	1,449,021.72	10,674,487.00	0.00	0.0%
TOTAL, REVENUES			94,065,769.00	94,575,290.00	14,915,774.13	94,575,290.00	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 (E/B) (F)
Certificated Teachers' Salaries		1100	3,177,282.00	3,425,761.00	1,153,305.21	3,425,761.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	480,006.00	449,837.00	125,604.99	449,837.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,162,865.00	8,903,047.00	2,675,999.50	8,903,047.00	0.00	0.0%
Other Certificated Salaries		1900	170,163.00	237,842.00	97,045.92	237,842.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			12,990,316.00	13,016,487.00	4,051,955.62	13,016,487.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	321,360.00	337,570.00	111,743.13	337,570.00	0.00	0.0%
Classified Support Salaries		2200	3,521,418.00	3,680,402.00	1,243,334.68	3,680,402.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	9,957,371.00	9,916,509.00	3,042,949.53	9,916,509.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	14,893,636.00	15,052,638.00	4,679,609.39	15,052,638.00	0.00	0.0%
Other Classified Salaries		2900	718,070.00	944,049.00	259,129.90	944,049.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			29,411,855.00	29,931,168.00	9,336,766.63	29,931,168.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,114,619.00	2,087,533.00	623,432.38	2,087,533.00	0.00	0.0%
PERS		3201-3202	6,736,039.00	6,773,536.00	2,003,869.80	6,773,536.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,405,837.00	2,462,621.00	762,880.05	2,462,621.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,064,690.00	6,178,624.00	1,883,783.60	6,178,624.00	0.00	0.0%
Unemployment Insurance		3501-3502	385,630.00	212,932.00	65,672.29	212,932.00	0.00	0.0%
Workers' Compensation		3601-3602	438,113.00	441,452.00	135,931.49	441,452.00	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	60.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,144,928.00	18,156,698.00	5,475,629.61	18,156,698.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	37,104.00	87,147.00	0.00	87,147.00	0.00	0.0%
Books and Other Reference Materials		4200	101,616.00	125,175.00	7,445.07	125,175.00	0.00	0.0%
Materials and Supplies		4300	1,340,392.00	1,924,941.00	492,889.19	1,924,941.00	0.00	0.0%
Noncapitalized Equipment		4400	559,638.00	921,959.00	306,236.20	921,959.00	0.00	0.0%
Food		4700	2,089.00	3,320.00	1,596.46	3,320.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,040,839.00	3,062,542.00	808,166.92	3,062,542.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	630,635.00	657,413.00	51,700.72	657,413.00	0.00	0.0%
Dues and Memberships		5300	186,033.00	198,764.00	108,209.40	198,764.00	0.00	0.0%
Insurance		5400-5450	691,620.00	688,216.00	2,400,552.06	688,216.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,031,184.00	1,012,286.00	194,552.67	1,012,286.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	971,714.00	1,032,249.00	341,575.48	1,032,249.00	0.00	0.0%
Transfers of Direct Costs		5710	(7,268,389.00)	(6,556,276.00)	(579,841.45)	(6,556,276.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(234,971.00)	(232,771.00)	(50,725.79)	(232,771.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,705,078.00	13,138,075.00	859,477.82	13,138,075.00	0.00	0.0%
Communications		5900	576,794.00	639,800.00	134,857.36	639,800.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,289,698.00	10,577,756.00	3,460,358.27	10,577,756.00	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 (E/B) (F)
CAPITAL OUTLAY								
Land		6100	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,178,305.00	4,856,805.00	540,636.76	4,856,805.00	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	353,057.00	328,057.00	0.00	328,057.00	0.00	0.0%
Equipment Replacement		6500	305,392.00	305,392.00	0.00	305,392.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,896,754.00	5,550,254.00	540,636.76	5,550,254.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	41,533,948.00	41,621,637.00	(38,668,895.00)	41,621,637.00	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)			41,533,948.00	41,621,637.00	(38,668,895.00)	41,621,637.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(13,908,256.00)	(15,631,825.00)	(3,539,998.93)	(15,631,825.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(548,370.00)	(556,084.00)	(115,235.30)	(556,084.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(14,456,626.00)	(16,187,909.00)	(3,655,234.23)	(16,187,909.00)	0.00	0.0%
TOTAL, EXPENDITURES			101,851,712.00	105,728,633.00	(18,650,615.42)	105,728,633.00	0.00	0.0%

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INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	983,500.00	983,500.00	66,750.00	983,500.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			983,500.00	983,500.00	66,750.00	983,500.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(3,729,399.00)	(2,927,547.00)	0.00	(2,927,547.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	912,356.00	912,356.00	0.00	912,356.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,817,043.00)	(2,015,191.00)	0.00	(2,015,191.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,800,543.00)	(2,998,691.00)	(66,750.00)	(2,998,691.00)	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 (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	77,277,842.00	81,637,861.00	0.00	81,637,861.00	0.00	0.0%
2) Federal Revenue		8100-8299	59,687,514.00	71,386,437.00	6,637,444.03	71,386,437.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,393,740.00	25,819,398.00	1,784,478.85	25,819,398.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,901,683.00	36,792,305.00	6,532,626.44	36,792,305.00	0.00	0.0%
5) TOTAL, REVENUES			185,260,779.00	215,636,001.00	14,954,549.32	215,636,001.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	43,178,291.00	47,200,626.00	14,082,264.88	47,200,626.00	0.00	0.0%
2) Classified Salaries		2000-2999	40,052,906.00	43,968,959.00	14,170,061.02	43,968,959.00	0.00	0.0%
3) Employee Benefits		3000-3999	48,011,484.00	49,443,550.00	12,293,341.58	49,443,550.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,104,883.00	6,502,518.00	940,066.43	6,502,518.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	36,980,028.00	59,875,944.00	5,234,330.97	59,875,944.00	0.00	0.0%
6) Capital Outlay		6000-6999	14,753,561.00	19,268,892.00	2,043,416.37	19,268,892.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,964,345.00	11,269,832.00	(159,800.22)	11,269,832.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	13,908,256.00	15,631,825.00	3,539,998.93	15,631,825.00	0.00	0.0%
9) TOTAL, EXPENDITURES			203,953,754.00	253,162,146.00	52,143,679.96	253,162,146.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,692,975.00)	(37,526,145.00)	(37,189,130.64)	(37,526,145.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	2,817,043.00	2,015,191.00	0.00	2,015,191.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,817,043.00	2,015,191.00	0.00	2,015,191.00		

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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,875,932.00)	(35,510,954.00)	(37,189,130.64)	(35,510,954.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	42,688,371.17	42,688,371.17		42,688,371.17	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)			42,688,371.17	42,688,371.17		42,688,371.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,688,371.17	42,688,371.17		42,688,371.17		
2) Ending Balance, June 30 (E + F1e)			26,812,439.17	7,177,417.17		7,177,417.17		
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			26,812,439.17	7,177,417.92		7,177,417.92		
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			0.00	(0.75)		(0.75)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of 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		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	77,277,842.00	81,637,861.00	0.00	81,637,861.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			77,277,842.00	81,637,861.00	0.00	81,637,861.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,408,498.00	2,396,634.00	199,488.00	2,396,634.00	0.00	0.0%
Special Education Discretionary Grants		8182	905,950.00	1,158,492.00	(1,074,096.13)	1,158,492.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	228,704.00	228,704.00	0.00	228,704.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,075,529.00	1,433,412.00	233,557.24	1,433,412.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	749,510.00	1,136,894.00	312,655.96	1,136,894.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	39,475.00	109,468.00	17,485.74	109,468.00	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 (E/B) (F)
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	122,980.00	159,495.00	22,073.70	159,495.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	10,241,753.00	11,290,223.00	(714,816.51)	11,290,223.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	4128, 4204, 5630	8290	10,241,753.00	11,290,223.00	(714,816.51)	11,290,223.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	43,915,115.00	53,473,115.00	7,641,096.03	53,473,115.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			59,687,514.00	71,386,437.00	6,637,444.03	71,386,437.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	3,445,485.00	4,232,307.00	300,212.00	4,232,307.00	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	3,500,186.00	3,690,239.00	1,033,268.00	3,690,239.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	83,549.00	110,832.00	(60,477.61)	110,832.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	50,731.00	45,658.00	50,731.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	1,150,470.00	1,522,140.00	29,148.00	1,522,140.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	6,819.62	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	10,214,050.00	16,213,149.00	429,850.84	16,213,149.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			18,393,740.00	25,819,398.00	1,784,478.85	25,819,398.00	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 (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	14,000.00	19,200.00	0.00	19,200.00	0.00	0.0%
All Other Sales		8639	26,000.00	28,000.00	(13,054.16)	28,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	869,133.00	1,741,527.00	164,938.31	1,741,527.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	7,234,014.00	13,433,237.00	1,942,641.97	13,433,237.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,377,028.00	7,357,113.00	4,549,438.71	7,357,113.00	0.00	0.0%
Tuition		8710	766,200.00	681,179.00	(111,338.39)	681,179.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	15,115,308.00	11,032,049.00	0.00	11,032,049.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,901,683.00	36,792,305.00	6,532,626.44	36,792,305.00	0.00	0.0%
TOTAL, REVENUES			185,260,779.00	215,636,001.00	14,954,549.32	215,636,001.00	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 (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	24,022,601.00	26,327,359.00	8,228,614.83	26,327,359.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	8,829,961.00	8,692,157.00	2,505,199.00	8,692,157.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,327,858.00	9,335,375.00	2,672,284.03	9,335,375.00	0.00	0.0%
Other Certificated Salaries		1900	1,997,871.00	2,845,735.00	676,167.02	2,845,735.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			43,178,291.00	47,200,626.00	14,082,264.88	47,200,626.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	21,956,958.00	22,659,811.00	7,369,266.98	22,659,811.00	0.00	0.0%
Classified Support Salaries		2200	8,761,974.00	9,302,699.00	2,919,041.81	9,302,699.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,269,506.00	2,322,690.00	673,104.72	2,322,690.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,198,045.00	6,584,567.00	2,065,818.25	6,584,567.00	0.00	0.0%
Other Classified Salaries		2900	866,423.00	3,099,192.00	1,142,829.26	3,099,192.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			40,052,906.00	43,968,959.00	14,170,061.02	43,968,959.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,866,337.00	13,913,324.00	2,168,770.95	13,913,324.00	0.00	0.0%
PERS		3201-3202	9,691,045.00	10,170,330.00	2,754,547.75	10,170,330.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,854,485.00	4,184,542.00	1,301,834.18	4,184,542.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	17,518,748.00	17,483,703.00	5,098,824.47	17,483,703.00	0.00	0.0%
Unemployment Insurance		3501-3502	969,597.00	455,087.00	138,959.22	455,087.00	0.00	0.0%
Workers' Compensation		3601-3602	3,111,272.00	3,236,564.00	830,239.47	3,236,564.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	165.54	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			48,011,484.00	49,443,550.00	12,293,341.58	49,443,550.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	39,012.00	43,960.00	2,975.00	43,960.00	0.00	0.0%
Books and Other Reference Materials		4200	33,170.00	128,596.00	19,065.84	128,596.00	0.00	0.0%
Materials and Supplies		4300	3,537,324.00	5,133,170.00	561,983.03	5,133,170.00	0.00	0.0%
Noncapitalized Equipment		4400	495,377.00	1,191,792.00	355,397.52	1,191,792.00	0.00	0.0%
Food		4700	0.00	5,000.00	645.04	5,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,104,883.00	6,502,518.00	940,066.43	6,502,518.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	13,338,234.00	21,895,912.00	1,973,178.51	21,895,912.00	0.00	0.0%
Travel and Conferences		5200	803,627.00	1,077,317.00	158,219.48	1,077,317.00	0.00	0.0%
Dues and Memberships		5300	17,361.00	51,874.00	18,326.00	51,874.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	76.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	970,720.00	1,091,537.00	246,682.22	1,091,537.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,372,836.00	1,289,740.00	206,034.10	1,289,740.00	0.00	0.0%
Transfers of Direct Costs		5710	7,268,389.00	6,556,276.00	579,841.45	6,556,276.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	214,492.00	186,592.00	30,438.40	186,592.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,777,250.00	27,353,716.00	1,948,503.51	27,353,716.00	0.00	0.0%
Communications		5900	217,119.00	372,980.00	73,031.30	372,980.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			36,980,028.00	59,875,944.00	5,234,330.97	59,875,944.00	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 (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	11,200.00	11,200.00	11,200.00	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	12,081,695.00	15,518,218.00	1,109,768.38	15,518,218.00	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	157,626.00	1,300,234.00	919,317.94	1,300,234.00	0.00	0.0%
Equipment Replacement		6500	2,514,240.00	2,439,240.00	3,130.05	2,439,240.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			14,753,561.00	19,268,892.00	2,043,416.37	19,268,892.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	871,199.00	871,199.00	0.00	871,199.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	13,730.00	13,609.00	0.00	13,609.00	0.00	0.0%
All Other Transfers Out to All Others		7299	2,079,416.00	10,385,024.00	(159,800.22)	10,385,024.00	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)			2,964,345.00	11,269,832.00	(159,800.22)	11,269,832.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	13,908,256.00	15,631,825.00	3,539,998.93	15,631,825.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			13,908,256.00	15,631,825.00	3,539,998.93	15,631,825.00	0.00	0.0%
TOTAL, EXPENDITURES			203,953,754.00	253,162,146.00	52,143,679.96	253,162,146.00	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 (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	3,729,399.00	2,927,547.00	0.00	2,927,547.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(912,356.00)	(912,356.00)	0.00	(912,356.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,817,043.00	2,015,191.00	0.00	2,015,191.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,817,043.00	2,015,191.00	0.00	2,015,191.00	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 (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	160,450,261.00	164,822,488.00	13,416,674.93	164,822,488.00	0.00	0.0%
2) Federal Revenue		8100-8299	59,687,514.00	71,386,437.00	6,637,444.03	71,386,437.00	0.00	0.0%
3) Other State Revenue		8300-8599	19,087,750.00	26,535,574.00	1,834,556.33	26,535,574.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,101,023.00	47,466,792.00	7,981,648.16	47,466,792.00	0.00	0.0%
5) TOTAL, REVENUES			279,326,548.00	310,211,291.00	29,870,323.45	310,211,291.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	56,168,607.00	60,217,113.00	18,134,220.50	60,217,113.00	0.00	0.0%
2) Classified Salaries		2000-2999	69,464,761.00	73,900,127.00	23,506,827.65	73,900,127.00	0.00	0.0%
3) Employee Benefits		3000-3999	66,156,412.00	67,600,248.00	17,768,971.19	67,600,248.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,145,722.00	9,565,060.00	1,748,233.35	9,565,060.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	44,269,726.00	70,453,700.00	8,694,689.24	70,453,700.00	0.00	0.0%
6) Capital Outlay		6000-6999	19,650,315.00	24,819,146.00	2,584,053.13	24,819,146.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	44,498,293.00	52,891,469.00	(38,828,695.22)	52,891,469.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(548,370.00)	(556,084.00)	(115,235.30)	(556,084.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			305,805,466.00	358,890,779.00	33,493,064.54	358,890,779.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,478,918.00)	(48,679,488.00)	(3,622,741.09)	(48,679,488.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	983,500.00	983,500.00	66,750.00	983,500.00	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			(983,500.00)	(983,500.00)	(66,750.00)	(983,500.00)		

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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,462,418.00)	(49,662,988.00)	(3,689,491.09)	(49,662,988.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	102,828,052.99	102,828,052.99		102,828,052.99	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)			102,828,052.99	102,828,052.99		102,828,052.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,828,052.99	102,828,052.99		102,828,052.99		
2) Ending Balance, June 30 (E + F1e)			75,365,634.99	53,165,064.99		53,165,064.99		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	26,812,439.17	7,177,417.92		7,177,417.92		
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	26,906,242.04	13,955,894.00		13,955,894.00		
Board Designation Legal	0000	9780	176,000.00					
Deferred Maintenance (FMP)	0000	9780	3,085,465.59					
Facilities	0000	9780	4,361,418.65					
Technology and Data Services	0000	9780	10,300,233.92					
Leave Liabilities	0000	9780	4,293,326.76					
Carryover Unspent	0000	9780	4,689,797.12					
Board Designation (Legal)	0000	9780		176,000.00				
Deferred Maintenance	0000	9780		249,506.00				
Technology & Data Services	0000	9780		9,326,727.00				
Vacation Liability	0000	9780		3,027,609.00				
Alternative Education	0000	9780		285,400.00				
Facilities	0000	9780		890,652.00				
Board Designation (Legal)	0000	9780				176,000.00		
Facilities	0000	9780				890,652.00		
Deferred Maintenance	0000	9780				249,506.00		
Technology & Data Services	0000	9780				9,326,727.00		
Vacation Liability	0000	9780				3,027,609.00		
Alternative Education	0000	9780				285,400.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,134,907.95	14,394,971.00		14,394,971.00		
Unassigned/Unappropriated Amount		9790	10,487,045.83	17,611,782.07		17,611,782.07		

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 (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	8,547,759.00	8,569,571.00	2,426,241.00	8,569,571.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	113,026.00	113,026.00	30,426.00	113,026.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	665,582.00	665,582.00	0.00	665,582.00	0.00	0.0%
Timber Yield Tax		8022	189.00	189.00	0.00	189.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	168,553,273.00	168,553,273.00	0.00	168,553,273.00	0.00	0.0%
Unsecured Roll Taxes		8042	10,669,162.00	10,669,162.00	9,878,400.23	10,669,162.00	0.00	0.0%
Prior Years' Taxes		8043	1,732.00	1,732.00	88.69	1,732.00	0.00	0.0%
Supplemental Taxes		8044	3,232,950.00	3,232,950.00	837,699.27	3,232,950.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,283,000.00	11,283,000.00	37,107.81	11,283,000.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of 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			203,066,673.00	203,088,485.00	13,209,963.00	203,088,485.00	0.00	0.0%
LCFF Transfers								
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	917,730.00	908,126.00	206,711.93	908,126.00	0.00	0.0%
Property Taxes Transfers		8097	(43,534,142.00)	(39,174,123.00)	0.00	(39,174,123.00)	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			160,450,261.00	164,822,488.00	13,416,674.93	164,822,488.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,408,498.00	2,396,634.00	199,488.00	2,396,634.00	0.00	0.0%
Special Education Discretionary Grants		8182	905,950.00	1,158,492.00	(1,074,096.13)	1,158,492.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	228,704.00	228,704.00	0.00	228,704.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,075,529.00	1,433,412.00	233,557.24	1,433,412.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	749,510.00	1,136,894.00	312,655.96	1,136,894.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	39,475.00	109,468.00	17,485.74	109,468.00	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 (E/B) (F)
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	122,980.00	159,495.00	22,073.70	159,495.00	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, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	10,241,753.00	11,290,223.00	(714,816.51)	11,290,223.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	43,915,115.00	53,473,115.00	7,641,096.03	53,473,115.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			59,687,514.00	71,386,437.00	6,637,444.03	71,386,437.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	3,445,485.00	4,232,307.00	300,212.00	4,232,307.00	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	3,500,186.00	3,690,239.00	1,033,268.00	3,690,239.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	355,242.00	355,242.00	0.00	355,242.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materis		8560	339,317.00	388,766.00	(10,400.13)	388,766.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	50,731.00	45,658.00	50,731.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	1,150,470.00	1,522,140.00	29,148.00	1,522,140.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	6,819.62	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	10,297,050.00	16,296,149.00	429,850.84	16,296,149.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			19,087,750.00	26,535,574.00	1,834,556.33	26,535,574.00	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 (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	14,000.00	19,200.00	0.00	19,200.00	0.00	0.0%
All Other Sales		8639	196,000.00	198,000.00	39,708.64	198,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	800,000.00	800,000.00	1.01	800,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(536,638.52)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	5,646,953.00	6,994,494.00	1,307,840.95	6,994,494.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	8,711,289.00	14,910,512.00	2,296,656.97	14,910,512.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,701,273.00	9,681,358.00	4,978,651.07	9,681,358.00	0.00	0.0%
Tuition		8710	1,416,200.00	1,331,179.00	(105,532.39)	1,331,179.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	15,115,308.00	11,032,049.00	0.00	11,032,049.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	960.43	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,101,023.00	47,466,792.00	7,981,648.16	47,466,792.00	0.00	0.0%
TOTAL, REVENUES			279,326,548.00	310,211,291.00	29,870,323.45	310,211,291.00	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 (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	27,199,883.00	29,753,120.00	9,381,920.04	29,753,120.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	9,309,967.00	9,141,994.00	2,630,803.99	9,141,994.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	17,490,723.00	18,238,422.00	5,348,283.53	18,238,422.00	0.00	0.0%
Other Certificated Salaries		1900	2,168,034.00	3,083,577.00	773,212.94	3,083,577.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			56,168,607.00	60,217,113.00	18,134,220.50	60,217,113.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	22,278,318.00	22,997,381.00	7,481,010.11	22,997,381.00	0.00	0.0%
Classified Support Salaries		2200	12,283,392.00	12,983,101.00	4,162,376.49	12,983,101.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	12,226,877.00	12,239,199.00	3,716,054.25	12,239,199.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	21,091,681.00	21,637,205.00	6,745,427.64	21,637,205.00	0.00	0.0%
Other Classified Salaries		2900	1,584,493.00	4,043,241.00	1,401,959.16	4,043,241.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			69,464,761.00	73,900,127.00	23,506,827.65	73,900,127.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	14,980,956.00	16,000,857.00	2,792,203.33	16,000,857.00	0.00	0.0%
PERS		3201-3202	16,427,084.00	16,943,866.00	4,758,417.55	16,943,866.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,260,322.00	6,647,163.00	2,064,714.23	6,647,163.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	23,583,438.00	23,662,327.00	6,982,608.07	23,662,327.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,355,227.00	668,019.00	204,631.51	668,019.00	0.00	0.0%
Workers' Compensation		3601-3602	3,549,385.00	3,678,016.00	966,170.96	3,678,016.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	165.54	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	60.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			66,156,412.00	67,600,248.00	17,768,971.19	67,600,248.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	76,116.00	131,107.00	2,975.00	131,107.00	0.00	0.0%
Books and Other Reference Materials		4200	134,786.00	253,771.00	26,510.91	253,771.00	0.00	0.0%
Materials and Supplies		4300	4,877,716.00	7,058,111.00	1,054,872.22	7,058,111.00	0.00	0.0%
Noncapitalized Equipment		4400	1,055,015.00	2,113,751.00	661,633.72	2,113,751.00	0.00	0.0%
Food		4700	2,089.00	8,320.00	2,241.50	8,320.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,145,722.00	9,565,060.00	1,748,233.35	9,565,060.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	13,338,234.00	21,895,912.00	1,973,178.51	21,895,912.00	0.00	0.0%
Travel and Conferences		5200	1,434,262.00	1,734,730.00	209,920.20	1,734,730.00	0.00	0.0%
Dues and Memberships		5300	203,394.00	250,638.00	126,535.40	250,638.00	0.00	0.0%
Insurance		5400-5450	691,620.00	688,216.00	2,400,628.06	688,216.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,001,904.00	2,103,823.00	441,234.89	2,103,823.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,344,550.00	2,321,989.00	547,609.58	2,321,989.00	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	(20,479.00)	(46,179.00)	(20,287.39)	(46,179.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	23,482,328.00	40,491,791.00	2,807,981.33	40,491,791.00	0.00	0.0%
Communications		5900	793,913.00	1,012,780.00	207,888.66	1,012,780.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,269,726.00	70,453,700.00	8,694,689.24	70,453,700.00	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 (E/B) (F)
CAPITAL OUTLAY								
Land		6100	60,000.00	71,200.00	11,200.00	71,200.00	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	16,260,000.00	20,375,023.00	1,650,405.14	20,375,023.00	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	510,683.00	1,628,291.00	919,317.94	1,628,291.00	0.00	0.0%
Equipment Replacement		6500	2,819,632.00	2,744,632.00	3,130.05	2,744,632.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,650,315.00	24,819,146.00	2,584,053.13	24,819,146.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	871,199.00	871,199.00	0.00	871,199.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	13,730.00	13,609.00	0.00	13,609.00	0.00	0.0%
All Other Transfers Out to All Others		7299	43,613,364.00	52,006,661.00	(38,828,695.22)	52,006,661.00	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)			44,498,293.00	52,891,469.00	(38,828,695.22)	52,891,469.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(548,370.00)	(556,084.00)	(115,235.30)	(556,084.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(548,370.00)	(556,084.00)	(115,235.30)	(556,084.00)	0.00	0.0%
TOTAL, EXPENDITURES			305,805,466.00	358,890,779.00	33,493,064.54	358,890,779.00	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 (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	983,500.00	983,500.00	66,750.00	983,500.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			983,500.00	983,500.00	66,750.00	983,500.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(983,500.00)	(983,500.00)	(66,750.00)	(983,500.00)	0.00	0.0%

Resource	Description	2021-22 Projected Year Totals
6500	Special Education	0.95
6510	Special Ed: Early Ed Individuals with Excepti	0.17
7311	Classified School Employee Professional De	164,562.00
7338	College Readiness Block Grant	25,992.97
8150	Ongoing & Major Maintenance Account (RM,	1,597,932.46
9010	Other Restricted Local	5,388,929.37
Total, Restricted Balance		<u>7,177,417.92</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	29,298,100.00	58,615,083.00	13,260,383.00	58,615,083.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,695,954.00	22,807,899.00	17,553,338.00	22,807,899.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,283,638.00	1,283,638.00	(372.34)	1,283,638.00	0.00	0.0%
5) TOTAL, REVENUES			42,277,692.00	82,706,620.00	30,813,348.66	82,706,620.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	42,277,692.00	82,706,620.00	19,447,767.00	82,706,620.00	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			42,277,692.00	82,706,620.00	19,447,767.00	82,706,620.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	11,365,581.66	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (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. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	11,365,581.66	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	372.34	372.34		372.34	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)			372.34	372.34		372.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			372.34	372.34		372.34		
2) Ending Balance, June 30 (E + F1e)			372.34	372.34		372.34		
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			372.34	372.34		372.34		
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			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)
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	29,298,100.00	58,615,083.00	13,260,383.00	58,615,083.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			29,298,100.00	58,615,083.00	13,260,383.00	58,615,083.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	2,723,316.00	2,723,316.00	1,768,012.00	2,723,316.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	8,972,638.00	20,084,583.00	15,785,326.00	20,084,583.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,695,954.00	22,807,899.00	17,553,338.00	22,807,899.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(372.34)	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	1,283,638.00	1,283,638.00	0.00	1,283,638.00	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			1,283,638.00	1,283,638.00	(372.34)	1,283,638.00	0.00	0.0%
TOTAL, REVENUES			42,277,692.00	82,706,620.00	30,813,348.66	82,706,620.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	38,270,738.00	78,699,666.00	17,925,011.00	78,699,666.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	4,006,954.00	4,006,954.00	1,522,756.00	4,006,954.00	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%
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)			42,277,692.00	82,706,620.00	19,447,767.00	82,706,620.00	0.00	0.0%
TOTAL, EXPENDITURES			42,277,692.00	82,706,620.00	19,447,767.00	82,706,620.00		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	372.34
Total, Restricted Balance		<u>372.34</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,412,695.00	1,412,695.00	132,330.17	1,412,695.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,437,919.00	7,959,975.00	356,808.99	7,959,975.00	0.00	0.0%
4) Other Local Revenue		8600-8799	63,334.00	63,334.00	(4,606.16)	63,334.00	0.00	0.0%
5) TOTAL, REVENUES			7,913,948.00	9,436,004.00	484,533.00	9,436,004.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,168,059.00	1,195,861.00	339,622.57	1,195,861.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,869,874.00	1,895,999.00	554,899.45	1,895,999.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,567,747.00	1,564,690.00	453,513.38	1,564,690.00	0.00	0.0%
4) Books and Supplies		4000-4999	398,146.00	433,349.00	19,091.07	433,349.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,361,752.00	3,893,656.00	189,045.06	3,893,656.00	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	548,370.00	556,084.00	115,235.30	556,084.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,913,948.00	9,539,639.00	1,671,406.83	9,539,639.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(103,635.00)	(1,186,873.83)	(103,635.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (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. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(103,635.00)	(1,186,873.83)	(103,635.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,009,052.73	1,009,052.73		1,009,052.73	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,009,052.73	1,009,052.73		1,009,052.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,009,052.73	1,009,052.73		1,009,052.73		
2) Ending Balance, June 30 (E + F1e)			1,009,052.73	905,417.73		905,417.73		
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			1,009,052.73	905,417.73		905,417.73		
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			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)
FEDERAL REVENUE								
Child Nutrition Programs		8220	650,245.00	650,245.00	24,464.42	650,245.00	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	762,450.00	762,450.00	107,865.75	762,450.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,412,695.00	1,412,695.00	132,330.17	1,412,695.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	44,772.00	44,772.00	1,399.38	44,772.00	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	5,718,899.00	5,718,899.00	50,194.00	5,718,899.00	0.00	0.0%
All Other State Revenue	All Other	8590	674,248.00	2,196,304.00	305,215.61	2,196,304.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,437,919.00	7,959,975.00	356,808.99	7,959,975.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	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	(4,606.16)	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	63,334.00	63,334.00	0.00	63,334.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	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			63,334.00	63,334.00	(4,606.16)	63,334.00	0.00	0.0%
TOTAL, REVENUES			7,913,948.00	9,436,004.00	484,533.00	9,436,004.00		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	770,731.00	798,533.00	224,968.80	798,533.00	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	397,328.00	397,328.00	114,653.77	397,328.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,168,059.00	1,195,861.00	339,622.57	1,195,861.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	812,145.00	819,535.00	212,260.84	819,535.00	0.00	0.0%
Classified Support Salaries		2200	50,776.00	55,337.00	18,204.96	55,337.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	334,861.00	332,571.00	104,673.06	332,571.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	636,732.00	654,531.00	219,760.59	654,531.00	0.00	0.0%
Other Classified Salaries		2900	35,360.00	34,025.00	0.00	34,025.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,869,874.00	1,895,999.00	554,899.45	1,895,999.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	161,321.00	168,462.00	48,576.13	168,462.00	0.00	0.0%
PERS		3201-3202	459,560.00	462,180.00	129,422.98	462,180.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	171,490.00	171,816.00	49,715.59	171,816.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	623,536.00	632,621.00	194,543.89	632,621.00	0.00	0.0%
Unemployment Insurance		3501-3502	37,445.00	15,207.00	4,376.73	15,207.00	0.00	0.0%
Workers' Compensation		3601-3602	114,395.00	114,404.00	26,878.06	114,404.00	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			1,567,747.00	1,564,690.00	453,513.38	1,564,690.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	23,850.00	15,883.00	1,339.50	15,883.00	0.00	0.0%
Materials and Supplies		4300	317,949.00	373,966.00	17,751.57	373,966.00	0.00	0.0%
Noncapitalized Equipment		4400	54,847.00	42,000.00	0.00	42,000.00	0.00	0.0%
Food		4700	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			398,146.00	433,349.00	19,091.07	433,349.00	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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	178,714.00	1,693,509.00	0.00	1,693,509.00	0.00	0.0%
Travel and Conferences		5200	8,963.00	20,958.00	2,676.17	20,958.00	0.00	0.0%
Dues and Memberships		5300	15,000.00	16,199.00	15,033.00	16,199.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	63,300.00	92,545.00	11,785.28	92,545.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,896.00	55,896.00	5,168.82	55,896.00	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	20,279.00	45,979.00	20,287.39	45,979.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,998,608.00	1,936,003.00	130,057.30	1,936,003.00	0.00	0.0%
Communications		5900	30,992.00	32,567.00	4,037.10	32,567.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,361,752.00	3,893,656.00	189,045.06	3,893,656.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	548,370.00	556,084.00	115,235.30	556,084.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			548,370.00	556,084.00	115,235.30	556,084.00	0.00	0.0%
TOTAL, EXPENDITURES			7,913,948.00	9,539,639.00	1,671,406.83	9,539,639.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
6130	Child Development: Center-Based Reserve Account	900,811.57
9010	Other Restricted Local	4,606.16
Total, Restricted Balance		<u>905,417.73</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(2.50)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(2.50)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(2.50)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (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. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(2.50)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	1.62	1.62		1.62	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			1.62	1.62		1.62		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			1.62	1.62		1.62		
2) Ending Balance, June 30 (E + F1e)								
			1.62	1.62		1.62		
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	1.62	1.62		1.62		
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
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%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	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	(0.88)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(1.62)	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(2.50)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(2.50)	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)
CERTIFICATED SALARIES								
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%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
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	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	1.62
Total, Restricted Balance		<u>1.62</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(6.33)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(6.33)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(6.33)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (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. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(6.33)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6.33	6.33		6.33	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)			6.33	6.33		6.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6.33	6.33		6.33		
2) Ending Balance, June 30 (E + F1e)			6.33	6.33		6.33		
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	6.33	6.33		6.33		
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	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	(6.33)	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	(6.33)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(6.33)	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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	6.33
Total, Restricted Balance		<u>6.33</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	983,500.00	983,500.00	0.00	983,500.00	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			983,500.00	983,500.00	0.00	983,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(983,500.00)	(983,500.00)	0.00	(983,500.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	983,500.00	983,500.00	66,750.00	983,500.00	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			983,500.00	983,500.00	66,750.00	983,500.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	66,750.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1.05	1.05		1.05	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.05	1.05		1.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.05	1.05		1.05		
2) Ending Balance, June 30 (E + F1e)			1.05	1.05		1.05		
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	1.05	1.05		1.05		
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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	133,500.00	133,500.00	0.00	133,500.00	0.00	0.0%
Other Debt Service - Principal		7439	850,000.00	850,000.00	0.00	850,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			983,500.00	983,500.00	0.00	983,500.00	0.00	0.0%
TOTAL, EXPENDITURES			983,500.00	983,500.00	0.00	983,500.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	983,500.00	983,500.00	66,750.00	983,500.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			983,500.00	983,500.00	66,750.00	983,500.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			983,500.00	983,500.00	66,750.00	983,500.00		

Resource	Description	2021/22 Projected Year Totals
9010	Other Restricted Local	1.05
Total, Restricted Balance		<u>1.05</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,794,277.00	7,794,277.00	1,295,428.88	7,794,277.00	0.00	0.0%
5) TOTAL, REVENUES			7,794,277.00	7,794,277.00	1,295,428.88	7,794,277.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	279,731.00	279,731.00	80,159.87	279,731.00	0.00	0.0%
3) Employee Benefits		3000-3999	133,219.00	131,178.00	37,205.15	131,178.00	0.00	0.0%
4) Books and Supplies		4000-4999	64,015.00	66,056.00	1,626.80	66,056.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	9,074,356.00	9,074,356.00	1,379,668.55	9,074,356.00	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			9,551,321.00	9,551,321.00	1,498,660.37	9,551,321.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,757,044.00)	(1,757,044.00)	(203,231.49)	(1,757,044.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (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. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,757,044.00)	(1,757,044.00)	(203,231.49)	(1,757,044.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	19,055,917.47	19,055,917.47		19,055,917.47	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)			19,055,917.47	19,055,917.47		19,055,917.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			19,055,917.47	19,055,917.47		19,055,917.47		
2) Ending Net Position, June 30 (E + F1e)			17,298,873.47	17,298,873.47		17,298,873.47		
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	17,298,873.47	17,298,873.47		17,298,873.47		

Description	Resource Codes	Object Codes	Original Budget (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 STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	258,822.00	258,822.00	0.00	258,822.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(99,461.09)	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	7,300,290.00	7,300,290.00	1,326,677.17	7,300,290.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	235,165.00	235,165.00	68,212.80	235,165.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,794,277.00	7,794,277.00	1,295,428.88	7,794,277.00	0.00	0.0%
TOTAL, REVENUES			7,794,277.00	7,794,277.00	1,295,428.88	7,794,277.00		

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)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	203,235.00	203,235.00	68,012.87	203,235.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	76,496.00	76,496.00	12,147.00	76,496.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			279,731.00	279,731.00	80,159.87	279,731.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	64,086.00	64,086.00	18,340.28	64,086.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	21,391.00	21,391.00	6,068.40	21,391.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	41,421.00	41,421.00	11,582.85	41,421.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,440.00	1,399.00	396.61	1,399.00	0.00	0.0%
Workers' Compensation		3601-3602	2,881.00	2,881.00	817.01	2,881.00	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			133,219.00	131,178.00	37,205.15	131,178.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	61,015.00	63,056.00	1,626.80	63,056.00	0.00	0.0%
Noncapitalized Equipment		4400	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			64,015.00	66,056.00	1,626.80	66,056.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,049.00	2,049.00	349.00	2,049.00	0.00	0.0%
Dues and Memberships		5300	150.00	150.00	0.00	150.00	0.00	0.0%
Insurance		5400-5450	4,136,913.00	4,136,913.00	1,006,789.55	4,136,913.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	200.00	200.00	0.00	200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,935,044.00	4,935,044.00	372,530.00	4,935,044.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9,074,356.00	9,074,356.00	1,379,668.55	9,074,356.00	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)
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			9,551,321.00	9,551,321.00	1,498,660.37	9,551,321.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22 Projected Year Totals
	Total, Restricted Net Position	<u>0.00</u>

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)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	0.00	0.00	0.00	0.00	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	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%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	104.00	104.00	104.00	104.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	60.00	50.00	50.00	50.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	164.00	154.00	154.00	154.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	979.09	979.09	979.09	979.09	0.00	0%
c. Special Education-NPS/LCI	22.62	22.62	22.62	22.62	0.00	0%
d. Special Education Extended Year	65.77	65.77	65.77	65.77	0.00	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%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	1,067.48	1,067.48	1,067.48	1,067.48	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,231.48	1,221.48	1,221.48	1,221.48	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	253,148.78	253,247.98	253,247.98	253,247.98	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	61.00	61.00	61.00	61.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	61.00	61.00	61.00	61.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	159.00	159.00	159.00	159.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	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%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	159.00	159.00	159.00	159.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	220.00	220.00	220.00	220.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	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%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	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%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	220.00	220.00	220.00	220.00	0.00	0%

	Object	Beginning Balances (Ref. Only)	Actuals Through the Month of (Enter Month Name):								
			July	August	September	October	November	December	January	February	
A. BEGINNING CASH			133,743,707.27	121,239,659.27	114,149,820.27	98,055,023.27	100,275,437.27	116,393,693.27	132,253,021.27	112,352,317.27	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
	8010-8019		443,362.00	386,773.00	828,479.00	798,053.00	753,344.00	779,966.00	753,344.00	810,701.00	
	8020-8079		482,919.00	180,455.00	87,261.00	10,002,660.00	28,847,991.00	35,863,642.00	40,359,757.00	501,124.00	
	8080-8099		55,768.00	18,412.00	(79,676.00)	212,207.00	84,265.00	89,260.00	(22,970,930.00)	86,469.00	
	8100-8299		508,263.00	(3,576,934.00)	3,929,387.00	5,776,728.00	5,549,227.00	4,306,067.00	4,730,949.00	4,756,248.00	
	8300-8599		1,408,583.00	(1,220,671.00)	299,738.00	1,346,905.00	2,859,389.00	2,629,438.00	806,030.00	1,321,871.00	
	8600-8799		(253,967.00)	7,277,997.00	5,877.00	951,740.00	1,179,788.00	2,147,107.00	4,327,352.00	4,790,141.00	
	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS			2,644,928.00	3,066,032.00	5,071,066.00	19,088,293.00	39,274,004.00	45,815,480.00	28,006,502.00	12,266,554.00	
C. DISBURSEMENTS											
	1000-1999		3,073,021.00	5,585,370.00	4,564,717.00	4,911,113.00	4,907,695.00	5,208,780.00	5,103,400.00	5,226,845.00	
	2000-2999		6,009,917.00	5,656,048.00	5,429,936.00	6,410,927.00	6,078,702.00	6,027,517.00	6,208,168.00	6,337,635.00	
	3000-3999		3,870,589.00	4,583,632.00	4,306,574.00	5,008,176.00	5,078,091.00	5,376,166.00	5,337,025.00	5,833,816.00	
	4000-4999		14,544.00	193,961.00	992,476.00	547,252.00	832,819.00	416,769.00	322,005.00	508,043.00	
	5000-5999		2,779,088.00	(571,733.00)	3,545,670.00	2,941,665.00	5,603,994.00	6,658,308.00	5,550,313.00	6,395,849.00	
	6000-6599		211,779.00	241,605.00	1,327,430.00	803,239.00	936,376.00	2,794,074.00	3,629,904.00	1,056,810.00	
	7000-7499		0.00	(38,688,307.00)	(226,619.00)	(29,005.00)	1,475,913.00	3,912,289.00	3,888,598.00	5,421,718.00	
	7600-7629		0.00	0.00	66,750.00	0.00	0.00	0.00	0.00	0.00	
	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DISBURSEMENTS			15,958,938.00	(22,999,424.00)	20,006,934.00	20,593,367.00	24,913,590.00	30,393,903.00	30,039,413.00	30,780,716.00	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
	9111-9199	25,000.00	462.00	97,865.00	(635,954.00)	988.00	472,886.00	30,920.00	16,194.00	80,615.00	
	9200-9299	26,272,225.06	4,600,019.00	14,258,114.00	2,115,339.00	4,582,256.00	674,880.00	500,000.00	120,000.00	168,895.00	
	9310	105,955.84	0.00	0.00	105,956.00	29,447.00	461,494.00	(564,083.00)	0.00	0.00	
	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9490										
SUBTOTAL			26,403,180.90	4,600,481.00	14,355,979.00	1,585,341.00	4,612,691.00	1,609,260.00	(33,163.00)	136,194.00	249,510.00
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	48,242,914.17	4,426,771.00	42,698,441.00	1,167,555.00	47,210.00	3,939.00	(39,054.00)	17,915,640.00	8,289.00	
	9610	2,067,662.17	0.00	0.00	2,067,662.00	980,000.00	81,850.00	(291,671.00)	185,000.00	(188,521.00)	
	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9650	7,544,897.36	1,364,120.00	4,953,358.00	16,072.00	0.00	(76,848.00)	0.00	0.00	(76,848.00)	
	9690										
SUBTOTAL			57,855,473.70	5,790,891.00	47,651,799.00	3,251,289.00	1,027,210.00	8,941.00	(330,725.00)	18,100,640.00	(257,080.00)
<u>Nonoperating</u>											
	9910		2,000,372.00	140,525.00	507,019.00	140,007.00	157,523.00	140,189.00	96,653.00	75,179.00	
TOTAL BALANCE SHEET ITEMS			(31,452,292.80)	809,962.00	(33,155,295.00)	(1,158,929.00)	3,725,488.00	1,757,842.00	437,751.00	(17,867,793.00)	581,769.00
E. NET INCREASE/DECREASE (B - C + D)			(12,504,048.00)	(7,089,839.00)	(16,094,797.00)	2,220,414.00	16,118,256.00	15,859,328.00	(19,900,704.00)	(17,932,393.00)	
F. ENDING CASH (A + E)			121,239,659.27	114,149,820.27	98,055,023.27	100,275,437.27	116,393,693.27	132,253,021.27	112,352,317.27	94,419,924.27	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		94,419,924.27	98,400,236.27	95,965,081.27	78,020,835.27				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	8010-8019	867,267.00	817,933.00	813,244.00	630,131.00			8,682,597.00	8,682,597.00
	8020-8079	18,366,336.00	35,202,336.00	5,232,249.00	19,279,158.00			194,405,888.00	194,405,888.00
	8080-8099	5,504,322.00	842,973.00	(17,916,649.00)	(4,192,418.00)			(38,265,997.00)	(38,265,997.00)
	8100-8299	6,826,971.00	5,746,459.00	3,576,819.00	29,256,253.00			71,386,437.00	71,386,437.00
	8300-8599	881,569.00	1,230,222.00	3,453,857.00	11,518,643.00			26,535,574.00	26,535,574.00
	8600-8799	3,268,920.00	1,872,977.00	1,881,107.00	20,017,754.00		(1.00)	47,466,792.00	47,466,792.00
	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		35,715,385.00	45,712,900.00	(2,959,373.00)	76,509,521.00	0.00	(1.00)	310,211,291.00	310,211,291.00
C. DISBURSEMENTS									
	1000-1999	5,094,368.00	5,097,379.00	5,067,270.00	6,377,154.00		1.00	60,217,113.00	60,217,113.00
	2000-2999	6,126,875.00	6,111,821.00	6,018,485.00	7,484,096.00			73,900,127.00	73,900,127.00
	3000-3999	5,421,329.00	5,358,101.00	5,773,599.00	11,653,149.00		1.00	67,600,248.00	67,600,248.00
	4000-4999	374,773.00	1,597,578.00	2,594,566.00	1,170,274.00			9,565,060.00	9,565,060.00
	5000-5999	7,272,234.00	7,594,962.00	10,667,024.00	12,016,325.00		1.00	70,453,700.00	70,453,700.00
	6000-6599	3,106,015.00	3,615,483.00	2,703,748.00	4,392,682.00		1.00	24,819,146.00	24,819,146.00
	7000-7499	3,969,052.00	2,090,444.00	22,575,396.00	47,945,906.00			52,335,385.00	52,335,385.00
	7600-7629	904,706.00	0.00	0.00	12,043.00		1.00	983,500.00	983,500.00
	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		32,269,352.00	31,465,768.00	55,400,088.00	91,051,629.00	0.00	5.00	359,874,279.00	359,874,279.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
	9111-9199	10,091.00	(54,707.00)	85.00	5,554.00		1.00	25,000.00	
	9200-9299	181,838.00	244,691.00	299,847.00	252,334.00			27,998,213.00	
	9310	0.00	(14,098.00)	(58,484.00)	183,812.00			144,044.00	
	9320	0.00	0.00	0.00	0.00			0.00	
	9330	0.00	0.00	0.00	0.00			0.00	
	9340	0.00	0.00	0.00	0.00			0.00	
	9490							0.00	
SUBTOTAL		191,929.00	175,886.00	241,448.00	441,700.00	0.00	1.00	28,167,257.00	
<u>Liabilities and Deferred Inflows</u>									
	9500-9599	16,758.00	17,223,131.00	(39,901,351.00)	(65,102,661.00)			(21,535,332.00)	
	9610	(188,521.00)	(188,521.00)	(107,420.00)	(63,126.00)			2,286,732.00	
	9640	0.00	0.00	0.00	0.00			0.00	
	9650	(76,848.00)	(76,848.00)	0.00	(327,566.00)		1.00	5,698,593.00	
	9690							0.00	
SUBTOTAL		(248,611.00)	16,957,762.00	(40,008,771.00)	(65,493,353.00)	0.00	1.00	(13,550,007.00)	
<u>Nonoperating</u>									
	9910	93,739.00	99,589.00	164,996.00	0.00			3,615,791.00	
TOTAL BALANCE SHEET ITEMS		534,279.00	(16,682,287.00)	40,415,215.00	65,935,053.00	0.00	0.00	45,333,055.00	
E. NET INCREASE/DECREASE (B - C + D)		3,980,312.00	(2,435,155.00)	(17,944,246.00)	51,392,945.00	0.00	(6.00)	(4,329,933.00)	(49,662,988.00)
F. ENDING CASH (A + E)		98,400,236.27	95,965,081.27	78,020,835.27	129,413,780.27				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								129,413,774.27	

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 22,905,331.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 178,812,157.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 12.81%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	17,401,107.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,811,186.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	57,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,288,160.53
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	25,557,453.53
9. Carry-Forward Adjustment (Part IV, Line F)	1,497,767.93
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	27,055,221.46

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	98,175,919.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	41,254,904.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	37,984,514.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,715,562.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	273,588.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	11,626,645.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	23,989,254.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	8,160,933.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	8,767,737.47
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	325,506.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	7,288,546.00
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	241,563,108.47

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
 (Line A8 divided by Line B19) 10.58%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic)
 (Line A10 divided by Line B19) 11.20%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>25,557,453.53</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.96%) times Part III, Line B19); zero if negative	<u>1,497,767.93</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.96%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.76%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>1,497,767.93</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>1,497,767.93</u>

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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)						
		253,247.98	0.00%	253,247.98	0.00%	253,247.98
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	83,184,627.00	0.00%	83,184,627.00	0.00%	83,184,627.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	716,176.00	0.00%	716,176.00	0.00%	716,176.00
4. Other Local Revenues	8600-8799	10,674,487.00	7.82%	11,509,328.00	3.40%	11,900,862.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(2,015,191.00)	-36.09%	(1,287,969.00)	-25.50%	(959,511.00)
6. Total (Sum lines A1 thru A5c)		92,560,099.00	1.69%	94,122,162.00	0.76%	94,842,154.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,016,487.00		12,727,937.00
b. Step & Column Adjustment				130,165.00		127,279.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(418,715.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,016,487.00	-2.22%	12,727,937.00	1.00%	12,855,216.00
2. Classified Salaries						
a. Base Salaries				29,931,168.00		29,141,911.00
b. Step & Column Adjustment				299,311.00		291,419.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,088,568.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,931,168.00	-2.64%	29,141,911.00	1.00%	29,433,330.00
3. Employee Benefits	3000-3999	18,156,698.00	4.51%	18,976,042.00	1.62%	19,284,172.00
4. Books and Supplies	4000-4999	3,062,542.00	-29.21%	2,167,836.00	-3.45%	2,092,990.00
5. Services and Other Operating Expenditures	5000-5999	10,577,756.00	-4.71%	10,079,151.00	-2.90%	9,786,727.00
6. Capital Outlay	6000-6999	5,550,254.00	-76.96%	1,278,749.00	-51.22%	623,749.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	41,621,637.00	0.00%	41,621,637.00	0.00%	41,621,637.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(16,187,909.00)	-14.50%	(13,841,140.00)	-0.07%	(13,831,162.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	983,500.00	-0.76%	976,000.00	0.59%	981,750.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		106,712,133.00	-3.36%	103,128,123.00	-0.27%	102,848,409.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(14,152,034.00)		(9,005,961.00)		(8,006,255.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		60,139,681.82		45,987,647.82		36,981,686.82
2. Ending Fund Balance (Sum lines C and D1)		45,987,647.82		36,981,686.82		28,975,431.82
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	13,955,894.00		13,239,848.00		11,966,140.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,394,971.00		11,613,861.00		11,457,317.00
2. Unassigned/Unappropriated	9790	17,611,782.82		12,102,977.82		5,526,974.82
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		45,987,647.82		36,981,686.82		28,975,431.82

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,394,971.00		11,613,861.00		11,457,317.00
c. Unassigned/Unappropriated	9790	17,611,782.82		12,102,977.82		5,526,974.82
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		32,006,753.82		23,716,838.82		16,984,291.82
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments in salaries are for non-permanent positions.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	81,637,861.00	2.80%	83,919,691.00	1.02%	84,772,320.00
2. Federal Revenues	8100-8299	71,386,437.00	-30.64%	49,515,853.00	-0.38%	49,329,222.00
3. Other State Revenues	8300-8599	25,819,398.00	-27.72%	18,662,997.00	0.00%	18,662,997.00
4. Other Local Revenues	8600-8799	36,792,305.00	-19.57%	29,593,025.00	1.26%	29,965,102.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	2,015,191.00	-36.09%	1,287,969.00	-25.50%	959,511.00
6. Total (Sum lines A1 thru A5c)		217,651,192.00	-15.93%	182,979,535.00	0.39%	183,689,152.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				47,200,626.00		43,267,246.00
b. Step & Column Adjustment				472,008.00		432,673.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,405,388.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	47,200,626.00	-8.33%	43,267,246.00	1.00%	43,699,919.00
2. Classified Salaries						
a. Base Salaries				43,968,959.00		40,713,509.00
b. Step & Column Adjustment				439,690.00		407,133.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,695,140.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	43,968,959.00	-7.40%	40,713,509.00	1.00%	41,120,642.00
3. Employee Benefits	3000-3999	49,443,550.00	-1.88%	48,514,498.00	0.86%	48,934,022.00
4. Books and Supplies	4000-4999	6,502,518.00	-50.87%	3,194,565.00	-5.49%	3,019,117.00
5. Services and Other Operating Expenditures	5000-5999	59,875,944.00	-43.94%	33,565,939.00	-5.75%	31,634,257.00
6. Capital Outlay	6000-6999	19,268,892.00	-84.43%	3,000,994.00	-92.51%	224,893.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	11,269,832.00	-85.08%	1,681,111.00	0.00%	1,681,111.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	15,631,825.00	-15.04%	13,280,544.00	-0.08%	13,270,566.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		253,162,146.00	-26.05%	187,218,406.00	-1.94%	183,584,527.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(35,510,954.00)		(4,238,871.00)		104,625.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		42,688,371.17		7,177,417.17		2,938,546.17
2. Ending Fund Balance (Sum lines C and D1)		7,177,417.17		2,938,546.17		3,043,171.17
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	7,177,417.92		2,938,546.17		3,043,171.17
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.75)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,177,417.17		2,938,546.17		3,043,171.17

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The other adjustments in the salary accounts are for non-permanent positions and one-time funding (including supplemental COVID funds in FY 21-22).						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 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)						
		253,247.98	0.00%	253,247.98	0.00%	253,247.98
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	164,822,488.00	1.38%	167,104,318.00	0.51%	167,956,947.00
2. Federal Revenues	8100-8299	71,386,437.00	-30.64%	49,515,853.00	-0.38%	49,329,222.00
3. Other State Revenues	8300-8599	26,535,574.00	-26.97%	19,379,173.00	0.00%	19,379,173.00
4. Other Local Revenues	8600-8799	47,466,792.00	-13.41%	41,102,353.00	1.86%	41,865,964.00
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)		310,211,291.00	-10.67%	277,101,697.00	0.52%	278,531,306.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				60,217,113.00		55,995,183.00
b. Step & Column Adjustment				602,173.00		559,952.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,824,103.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	60,217,113.00	-7.01%	55,995,183.00	1.00%	56,555,135.00
2. Classified Salaries						
a. Base Salaries				73,900,127.00		69,855,420.00
b. Step & Column Adjustment				739,001.00		698,552.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(4,783,708.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	73,900,127.00	-5.47%	69,855,420.00	1.00%	70,553,972.00
3. Employee Benefits	3000-3999	67,600,248.00	-0.16%	67,490,540.00	1.08%	68,218,194.00
4. Books and Supplies	4000-4999	9,565,060.00	-43.94%	5,362,401.00	-4.67%	5,112,107.00
5. Services and Other Operating Expenditures	5000-5999	70,453,700.00	-38.05%	43,645,090.00	-5.10%	41,420,984.00
6. Capital Outlay	6000-6999	24,819,146.00	-82.76%	4,279,743.00	-80.17%	848,642.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	52,891,469.00	-18.13%	43,302,748.00	0.00%	43,302,748.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(556,084.00)	0.81%	(560,596.00)	0.00%	(560,596.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	983,500.00	-0.76%	976,000.00	0.59%	981,750.00
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)		359,874,279.00	-19.32%	290,346,529.00	-1.35%	286,432,936.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(49,662,988.00)		(13,244,832.00)		(7,901,630.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		102,828,052.99		53,165,064.99		39,920,232.99
2. Ending Fund Balance (Sum lines C and D1)		53,165,064.99		39,920,232.99		32,018,602.99
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740	7,177,417.92		2,938,546.17		3,043,171.17
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	13,955,894.00		13,239,848.00		11,966,140.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,394,971.00		11,613,861.00		11,457,317.00
2. Unassigned/Unappropriated	9790	17,611,782.07		12,102,977.82		5,526,974.82
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		53,165,064.99		39,920,232.99		32,018,602.99

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,394,971.00		11,613,861.00		11,457,317.00
c. Unassigned/Unappropriated	9790	17,611,782.82		12,102,977.82		5,526,974.82
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.75)		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)		32,006,753.07		23,716,838.82		16,984,291.82
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.89%		8.17%		5.93%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:	1. Enter the name(s) of the SELPA(s):					
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		82,706,620.00		82,706,620.00		82,706,620.00
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)						
		359,874,279.00		290,346,529.00		286,432,936.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		359,874,279.00		290,346,529.00		286,432,936.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		359,874,279.00		290,346,529.00		286,432,936.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,197,485.58		5,806,930.58		5,728,658.72
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		2,132,000.00		2,132,000.00		2,132,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		7,197,485.58		5,806,930.58		5,728,658.72
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	359,874,279.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	70,370,173.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	248,588.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	23,490,366.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	51,607,705.00
5. Interfund Transfers Out	All	9300	7600-7629	983,500.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	10,773,818.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,331,179.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				88,435,156.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				201,068,950.00

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA	
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*		374.00	
B. Expenditures per ADA (Line I.E divided by Line II.A)		537,617.51	
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.)		179,672,341.87	280,523.26
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)		179,672,341.87	280,523.26
B. Required effort (Line A.2 times 90%)		161,705,107.68	252,470.93
C. Current year expenditures (Line I.E and Line II.B)		201,068,950.00	537,617.51
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 2023-24 may be reduced by the lower of the two percentages)		0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated Funded ADA has been preloaded. Manual adjustment may be required to reflect estimated Annual ADA.

SECTION IV - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(46,179.00)	0.00	(556,084.00)				
Other Sources/Uses Detail					0.00	983,500.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	45,979.00	0.00	556,084.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
161 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					983,500.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	200.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	46,179.00	(46,179.00)	556,084.00	(556,084.00)	983,500.00	983,500.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected County Operations Grant average daily attendance (ADA) has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since 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 Budget (Form 01CS, Item 1B-2)	First Interim Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2021-22)	225.00	215.00	-4.4%	Not Met
1st Subsequent Year (2022-23)	225.00	215.00	-4.4%	Not Met
2nd Subsequent Year (2023-24)	225.00	215.00	-4.4%	Not Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2021-22)	1,067.48	1,067.48	0.0%	Met
1st Subsequent Year (2022-23)	1,067.48	1,067.48	0.0%	Met
2nd Subsequent Year (2023-24)	1,067.48	1,067.48	0.0%	Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2021-22)	253,148.78	253,247.98	0.0%	Met
1st Subsequent Year (2022-23)	253,148.78	253,247.98	0.0%	Met
2nd Subsequent Year (2023-24)	253,148.78	253,247.98	0.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)				
Current Year (2021-22)	159.00	159.00	0.0%	Met
1st Subsequent Year (2022-23)	159.00	159.00	0.0%	Met
2nd Subsequent Year (2023-24)	159.00	159.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

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

Explanation:
(required if NOT met)

The estimated decline is in SCCOE's Community Schools based on current enrollment amid the pandemic..

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.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals		
	Current Year (2021-22)	203,066,673.00		
1st Subsequent Year (2022-23)	203,066,673.00	203,088,485.00	0.0%	Met
2nd Subsequent Year (2023-24)	203,066,673.00	203,088,485.00	0.0%	Met

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

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

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

Explanation:
 (required if NOT met)

3. CRITERION: Salaries and Benefits

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

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

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2021-22)	191,789,780.00	201,717,488.00	5.2%	Not Met
1st Subsequent Year (2022-23)	193,570,399.00	193,341,143.00	-0.1%	Met
2nd Subsequent Year (2023-24)	195,919,269.00	195,327,301.00	-0.3%	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)

The approximately 10M increase in the current year from adopted to first interim are based on the following: 1) 5.2M increase in one-time COVID funds both from the carryover from 20-21 and new funds received after adopted budget, 2) 3.8M for our contract services of which 1.7M is from two new grants received for Head Start program, 3) .34M is for the realigning of budget for Head Start program's federal fund, 4) all others are realigning of the budget and the carryover from 20-21 in the other 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
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2021-22)	59,687,514.00	71,386,437.00	19.6%	Yes
1st Subsequent Year (2022-23)	48,889,171.00	49,515,853.00	1.3%	No
2nd Subsequent Year (2023-24)	48,604,400.00	49,329,222.00	1.5%	No

Explanation:
(required if Yes)

The approximately 11.7M increase from adopted budget to first interim are due to: 1) 9.6M are carryover funds from 20-21 to 21-22 which includes 3M for ESSER, 3.3M for Head Start program and other categorical programs, 2) 1.1M increase revenues for COVID funds includes ELO revised allocation in August and 3) 1M increase in the revenues for Head Start program received after adopted budget.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	19,087,750.00	26,535,574.00	39.0%	Yes
1st Subsequent Year (2022-23)	17,354,933.00	19,379,173.00	11.7%	Yes
2nd Subsequent Year (2023-24)	17,354,933.00	19,379,173.00	11.7%	Yes

Explanation:
(required if Yes)

The 7.4M increase from adopted to first interim in the current year are from: 1) 5.1M carryover of funds from prior year (includes 4.7M for IEEEP) and 1.6M is for the Special Education program. The projected 2M increase in the two out years are the increase in Special Education and SELPA Regional Service programs.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	40,101,023.00	47,466,792.00	18.4%	Yes
1st Subsequent Year (2022-23)	43,291,560.00	41,102,353.00	-5.1%	Yes
2nd Subsequent Year (2023-24)	45,225,176.00	41,865,964.00	-7.4%	Yes

Explanation:
(required if Yes)

The increase from the adopted budget to first interim of about 7.3M in 2021-22 are due to the carryover from 20-21 for about 6M and a 1.4M projected increase in revenues in Environmental Education program. The projected decrease in the two out years includes the decrease in projections for Technology and Data Services.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	6,145,722.00	9,565,060.00	55.6%	Yes
1st Subsequent Year (2022-23)	4,553,349.00	5,362,401.00	17.8%	Yes
2nd Subsequent Year (2023-24)	4,470,443.00	5,112,107.00	14.4%	Yes

Explanation:
(required if Yes)

The increase from adopted budget to first interim of about 3.4M in 2021-22 are due to the increase of 1M for Facilities Funds projects, around 1.7M are from the carryover of 20-21 funds to 21-22 and balance is for new grants received and the realignment of budget for the first interim. The increase in the two out years are program realignment of budget based on program needs.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	44,269,726.00	70,453,700.00	59.1%	Yes
1st Subsequent Year (2022-23)	37,488,087.00	43,645,090.00	16.4%	Yes
2nd Subsequent Year (2023-24)	35,922,829.00	41,420,984.00	15.3%	Yes

Explanation:
(required if Yes)

The approximately 26M increase from adopted budget in 21-22 are from 19.9M carryover from prior year and 6.3 are from increase in revenues and realigning of budget for the fiscal year. The 7.4M and 6.7M increase in the 2 out years includes increase in the projected expenses in Special Education program of 1.9M, the Environmental Education program for about .71M and for other new grants not included in the adopted budget.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2021-22)	118,876,287.00	145,388,803.00	22.3%	Not Met
1st Subsequent Year (2022-23)	109,535,664.00	109,997,379.00	0.4%	Met
2nd Subsequent Year (2023-24)	111,184,509.00	110,574,359.00	-0.5%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2021-22)	50,415,448.00	80,018,760.00	58.7%	Not Met
1st Subsequent Year (2022-23)	42,041,436.00	49,007,491.00	16.6%	Not Met
2nd Subsequent Year (2023-24)	40,393,272.00	46,533,091.00	15.2%	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)

The approximately 11.7M increase from adopted budget to first interim are due to: 1) 9.6M are carryover funds from 20-21 to 21-22 which includes 3M for ESSER, 3.3M for Head Start program and other categorical programs, 2) 1.1M increase revenues for COVID funds includes ELO revised allocation in August and 3) 1M increase in the revenues for Head Start program received after adopted budget.

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

The 7.4M increase from adopted to first interim in the current year are from: 1) 5.1M carryover of funds from prior year (includes 4.7M for IEEEP) and 1.6M is for the Special Education program. The projected 2M increase in the two out years are the increase in Special Education and SELPA Regional Service programs.

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

The increase from the adopted budget to first interim of about 7.3M in 2021-22 are due to the carryover from 20-21 for about 6M and a 1.4M projected increase in revenues in Environmental Education program. The projected decrease in the two out years includes the decrease in projections for Technology and Data 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)

The increase from adopted budget to first interim of about 3.4M in 2021-22 are due to the increase of 1M for Facilities Funds projects, around 1.7M are from the carryover of 20-21 funds to 21-22 and balance is for new grants received and the realignment of budget for the first interim. The increase in the two out years are program realignment of budget based on program needs.

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

The approximately 26M increase from adopted budget in 21-22 are from 19.9M carryover from prior year and 6.3 are from increase in revenues and realigning of budget for the fiscal year. The 7.4M and 6.7M increase in the 2 out years includes increase in the projected expenses in Special Education program of 1.9M, the Environmental Education program for about .71M and for other new grants not included in the adopted budget.

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	3,201,364.00	3,201,364.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		3,085,057.00	

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

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

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

6. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	8.9%	8.2%	5.9%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	3.0%	2.7%	2.0%

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

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

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	82,706,620.00	82,706,620.00	82,706,620.00

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2021-22)	(14,152,034.00)	106,712,133.00	13.3%	Not Met
1st Subsequent Year (2022-23)	(9,005,961.00)	103,128,123.00	8.7%	Not Met
2nd Subsequent Year (2023-24)	(8,006,255.00)	102,848,409.00	7.8%	Not Met

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

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

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

Explanation:
(required if NOT met)

The amount is not deficit spending. These are use of fund balance of Facilities Fund for one-time facilities projects, Technology and Data Services and for Support Services. Except for the Support Services, the two programs fund balance are included in the assignments both both the current year and the two out years.

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 01I, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2021-22)	53,165,064.99	Met
1st Subsequent Year (2022-23)	39,920,232.99	Met
2nd Subsequent Year (2023-24)	32,018,602.99	Met

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

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

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

Explanation:
 (required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2021-22)	129,413,780.27	Met

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

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

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

Explanation:
 (required if NOT met)

8. CRITERION: Reserves

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

Percentage Level ³	County Office Total Expenditures and Other Financing Uses ³	
5% or \$71,000 (greater of)	0	to \$6,317,999
4% or \$316,000 (greater of)	\$6,318,000	to \$15,794,999
3% or \$632,000 (greater of)	\$15,795,000	to \$71,078,000
2% or \$2,132,000 (greater of)	\$71,078,001	and over

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	359,874,279	290,346,529	286,432,936
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	359,874,279.00	290,346,529.00	286,432,936.00
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	359,874,279.00	290,346,529.00	286,432,936.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	7,197,485.58	5,806,930.58	5,728,658.72
6. Reserve Standard - by Amount (From percentage level chart above)	2,132,000.00	2,132,000.00	2,132,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	7,197,485.58	5,806,930.58	5,728,658.72

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	14,394,971.00	11,613,861.00	11,457,317.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	17,611,782.82	12,102,977.82	5,526,974.82
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)	(0.75)	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)	32,006,753.07	23,716,838.82	16,984,291.82
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	8.89%	8.17%	5.93%
County Office's Reserve Standard (Section 8A, Line 7):	7,197,485.58	5,806,930.58	5,728,658.72
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?

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?

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)

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)?

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2021-22)	(3,729,399.00)	(2,927,547.00)	-21.5%	(801,852.00)	Not Met
1st Subsequent Year (2022-23)	(1,461,968.00)	(2,180,863.00)	49.2%	718,895.00	Not Met
2nd Subsequent Year (2023-24)	(1,061,967.00)	(1,949,095.00)	83.5%	887,128.00	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2021-22)	983,500.00	983,500.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	976,000.00	976,000.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	981,750.00	981,750.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted county school service fund to restricted county school service fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the county office's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Environmental Education (Walden West) is starting to receive local revenues for their operations, thus a projected decrease in the contributions in 2021-22. The adjustments in the two out years is because the renovation is rescheduled during that period, thus the increase in the estimated contributions.

1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out 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)

--

1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the county school service fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ 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.

¹Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	3	FD 01 UNRESTRICTED BAL OB 9790	FD 56 OBJECT CODE 7439	3,031,026
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		2020-21 FORM DEBT		9,319,836

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2021
TOTAL:				12,350,862

Type of Commitment (continued):	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation	984,000	983,500	976,000	981,750
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Total Annual Payments:	984,000	983,500	976,000	981,750
Has total annual payment increased over prior year (2020-21)?		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)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

	Budget Adoption (Form 01CS, Item S7A)	First Interim
2. OPEB Liabilities		
a. Total OPEB liability	14,615,616.00	14,615,616.00
b. OPEB plan(s) fiduciary net position (if applicable)	25,475,319.00	25,475,319.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	(10,859,703.00)	(10,859,703.00)
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2019	Jun 30, 2019

	Budget Adoption (Form 01CS, Item S7A)	First Interim
3. OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2021-22)	0.00	0.00
1st Subsequent Year (2022-23)	0.00	0.00
2nd Subsequent Year (2023-24)	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 (2021-22)	0.00	0.00
1st Subsequent Year (2022-23)	0.00	0.00
2nd Subsequent Year (2023-24)	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)	600,384.00	600,384.00
1st Subsequent Year (2022-23)	586,708.00	586,708.00
2nd Subsequent Year (2023-24)	670,800.00	670,800.00
d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)	153	153
1st Subsequent Year (2022-23)	153	153
2nd Subsequent Year (2023-24)	153	153

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)

Yes

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

No

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

No

2. Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	13,693,000	13,693,000
b. Unfunded liability for self-insurance programs	0	0

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2021-22)	5,973,920	8,951,321
1st Subsequent Year (2022-23)	5,973,920	8,951,321
2nd Subsequent Year (2023-24)	5,973,920	8,951,321
b. Amount contributed (funded) for self-insurance programs		
Current Year (2021-22)	5,973,920	8,951,321
1st Subsequent Year (2022-23)	5,973,920	8,951,321
2nd Subsequent Year (2023-24)	5,973,920	8,951,321

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) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	370.3	334.1	324.4	324.4

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

If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete 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
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

--	--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

6. Amount included for any tentative salary schedule increases

--	--	--

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Certificated (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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?			

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
 If Yes, complete number of FTEs, then skip to section S8C.
 If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	951.5	955.6	929.1	929.1

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			

One Year Agreement

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

or

Multiyear Agreement

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

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

Negotiations Not Settled

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
6. Amount included for any tentative salary schedule increases			

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

--	--	--

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

If Yes, explain the nature of the new costs:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?
 If Yes or n/a, complete number of FTEs, then skip to S9.
 If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	197.4	197.2	189.7	189.7

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.
 If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
 If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
4. Amount included for any tentative salary schedule increases			

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
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			

Management/Supervisor/Confidential Step and Column Adjustments

	Budget Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interm and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the county office will end the current fiscal year with a negative cash balance in the county school service fund? (Data from Criterion 7B-1, Cash Balance, are used to determine Yes or No)

- A2. Is the system of personnel position control independent from the payroll system?

- A3. Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?

- A4. Are new charter schools operating in county office boundaries that impact the county office's ADA, either in the prior or current fiscal year?

- A5. Has the county office entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

- A6. Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?

- A7. Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)

- A8. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

A8 - Stephanie Gomez started as the SCCOE Chief Business Officer last June 1, 2021, replacing Eric Dill.

End of County Office First Interim Criteria and Standards Review

SACS2021ALL Financial Reporting Software - 2021.2.0
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43-10439-0000000

First Interim
2021-22 Board Approved Operating Budget
Technical Review Checks
Santa Clara County Office of Education

Santa Clara 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)
- W/WC - 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

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
12/8/2021 4:48:09 PM

43-10439-0000000

First Interim
2021-22 Original Budget
Technical Review Checks

Santa Clara County Office of Education

Santa Clara 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)
- W/WC - 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

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
11/28/2021 7:22:45 PM

43-10439-0000000

First Interim
2021-22 Projected Totals
Technical Review Checks

Santa Clara County Office of Education

Santa Clara 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)
- W/WC - 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

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
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43-10439-0000000

First Interim
2021-22 Actuals to Date
Technical Review Checks

Santa Clara County Office of Education
County

Santa Clara

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)
- W/WC - 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

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.