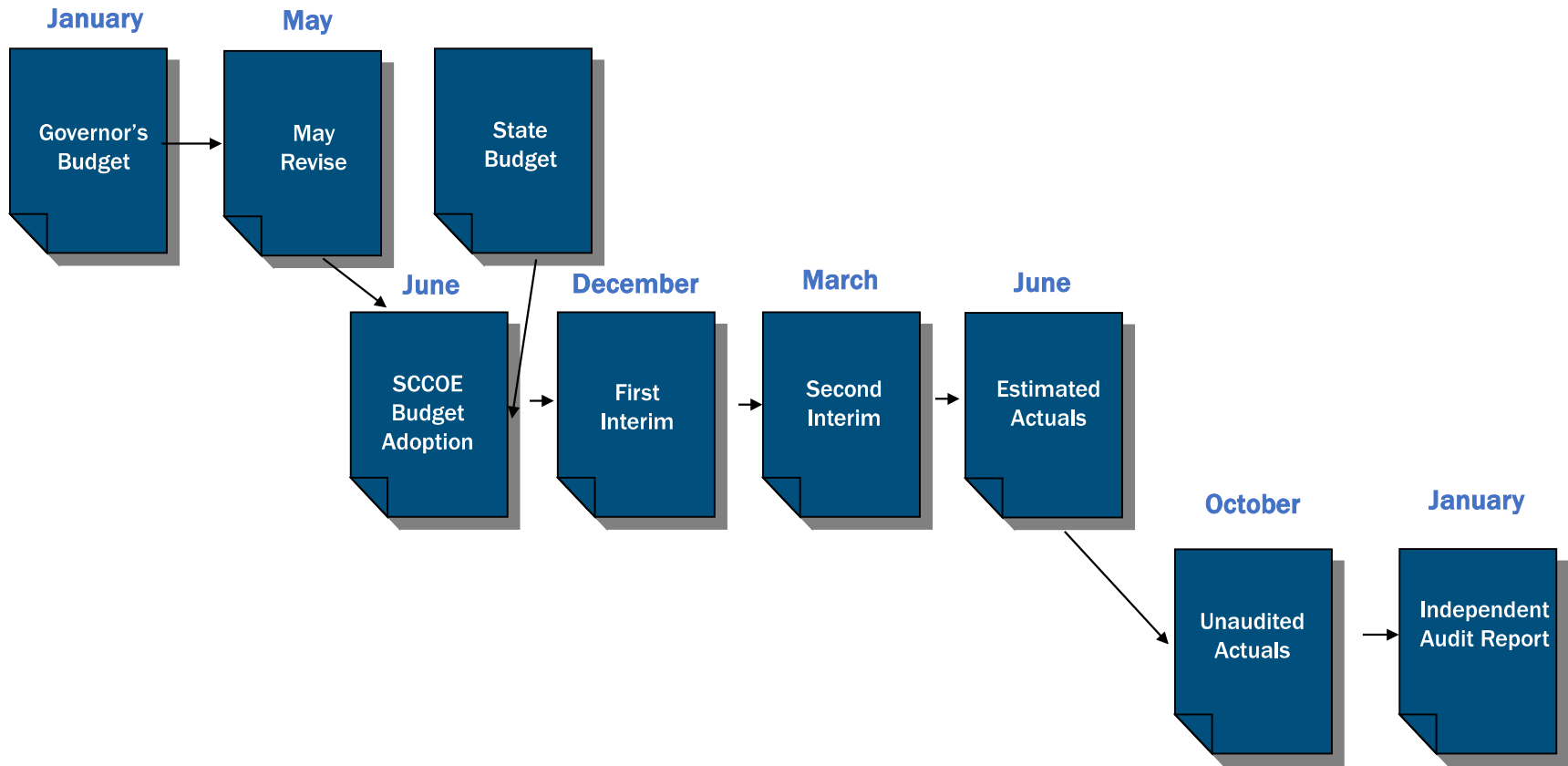


County School Services Fund Budget 2023-24 First Interim Report

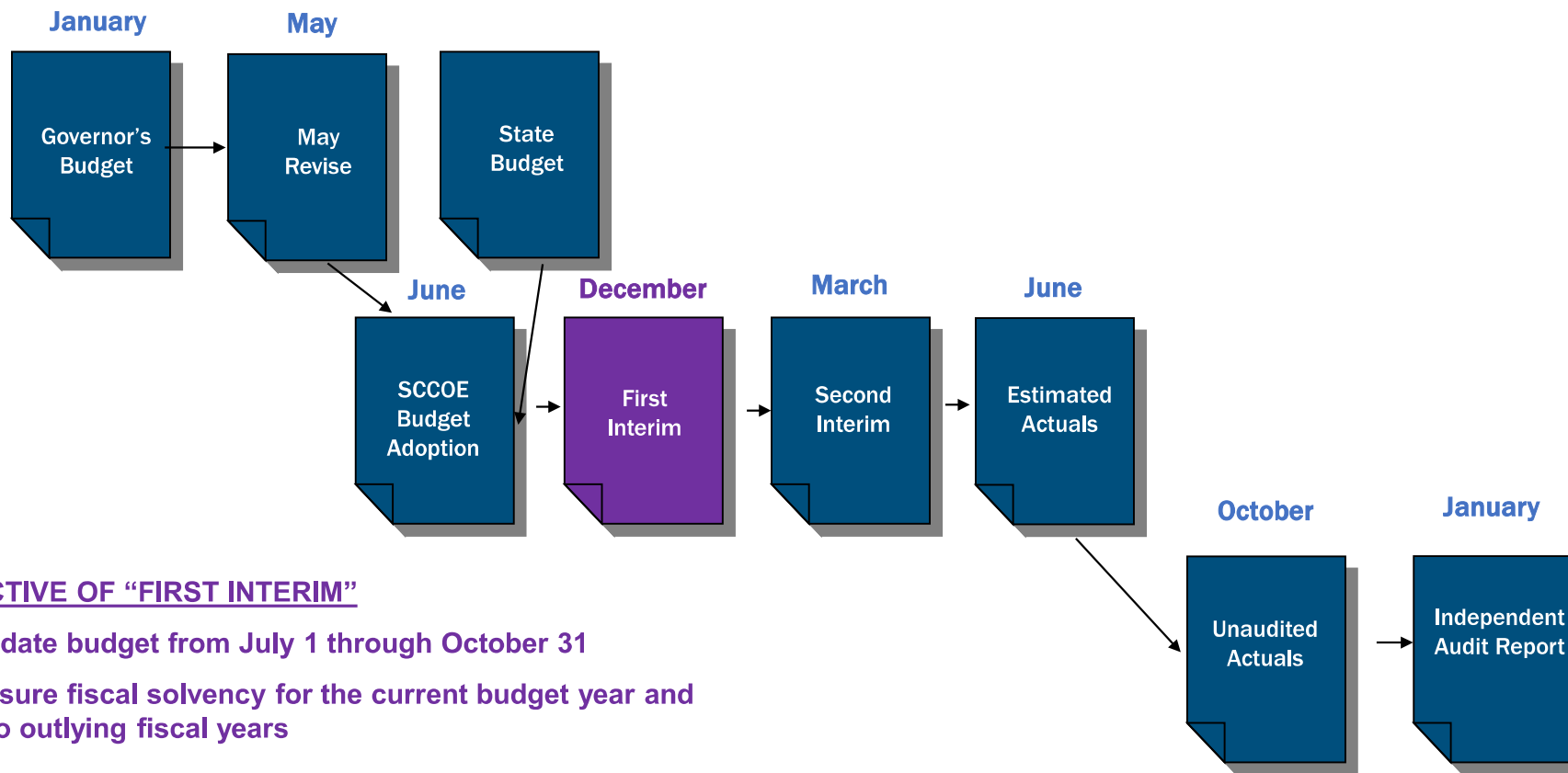
December 13, 2023

Equity • Diversity • Inclusion • Partnership

BUDGETING AND FINANCIAL REPORTING A TWO-YEAR PROCESS



BUDGETING AND FINANCIAL REPORTING A TWO-YEAR PROCESS



OBJECTIVE OF "FIRST INTERIM"

- Update budget from July 1 through October 31
- Ensure fiscal solvency for the current budget year and two outlying fiscal years

FY2023-24 Adopted Budget to First Interim Summary of Changes

Federal Revenues

- \$6.8M increase in federal revenues mainly due to new \$1.0M Digital Equity Project grant, prior year carryovers of \$1.2M for Mental Health Service Professional Demonstration (MHSPD) grant and \$1.7M for School Based Mental Health Services (SBMH).

State Revenues

- \$29.7M increase in state revenues mainly due to new \$8M for Statewide Residency Technical Assistance Center (RTAC), \$1.2M for Classified School Employee Teacher Credentialing Program, \$1M for Teacher Residency Implementation and Expansion and carryovers of \$11.6M for California Community Schools Partnership Program, \$3M for Universal Prekindergarten (UPK) Planning & Implementation Grant Program - Early Education Teacher Development Grant.

Local Revenues

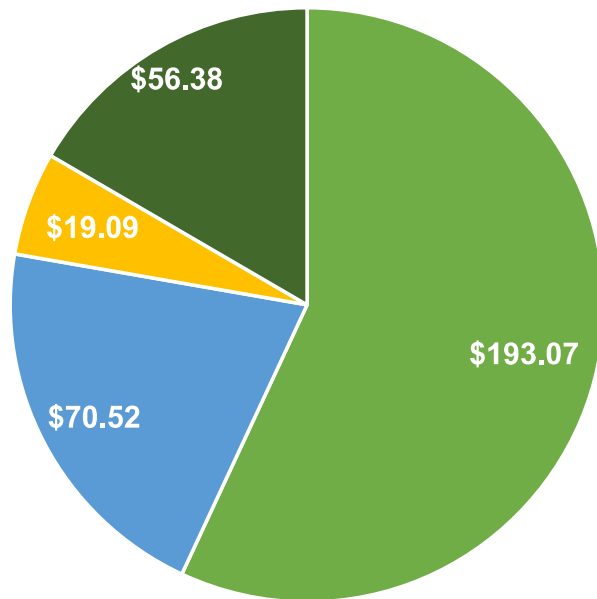
- \$15.6M increase in local revenues mainly due to prior year carryovers of \$3.5M for Student Behavioral Health Incentive Program (SBHIP), \$3.3M for Pilot School Health Demo Project, \$2.4M for Mental Health Student Services Act (MHSSA), \$1.8M SBHIP Anthem.

Expenditures

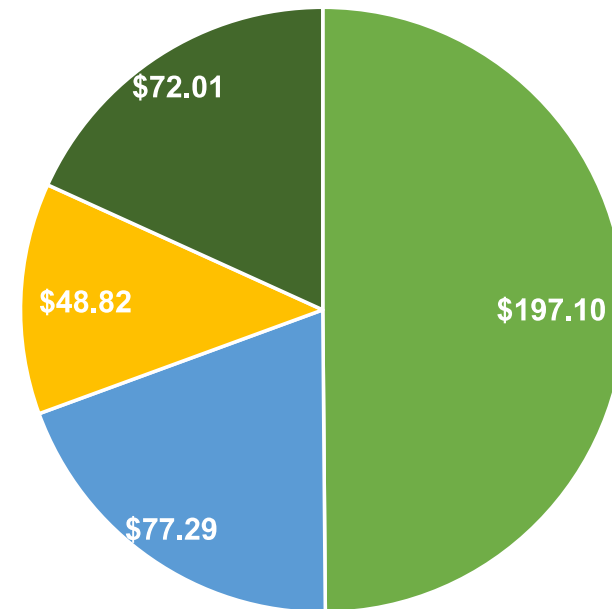
- \$76.6M increase in expenditures mainly due to budgeting of new awards and prior year carryover funds in FY2023-24.

County School Service Fund Combined Unrestricted and Restricted Revenues 2023-24 – First Interim (in millions)

**Adopted Budget
\$339.06M**



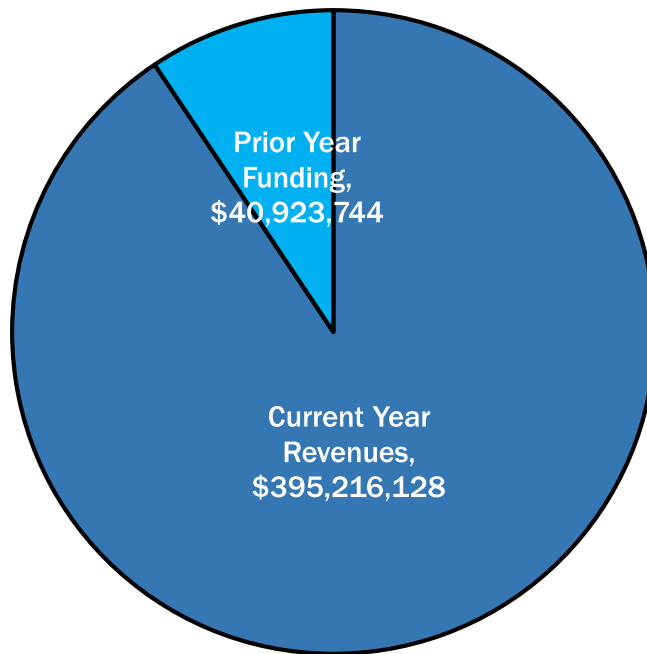
**First Interim
\$395.22M**



- LCFF and State Aid
- Federal
- State
- Local

County School Service Fund Combined Unrestricted and Restricted Revenues 2023-24 – First Interim (in millions)

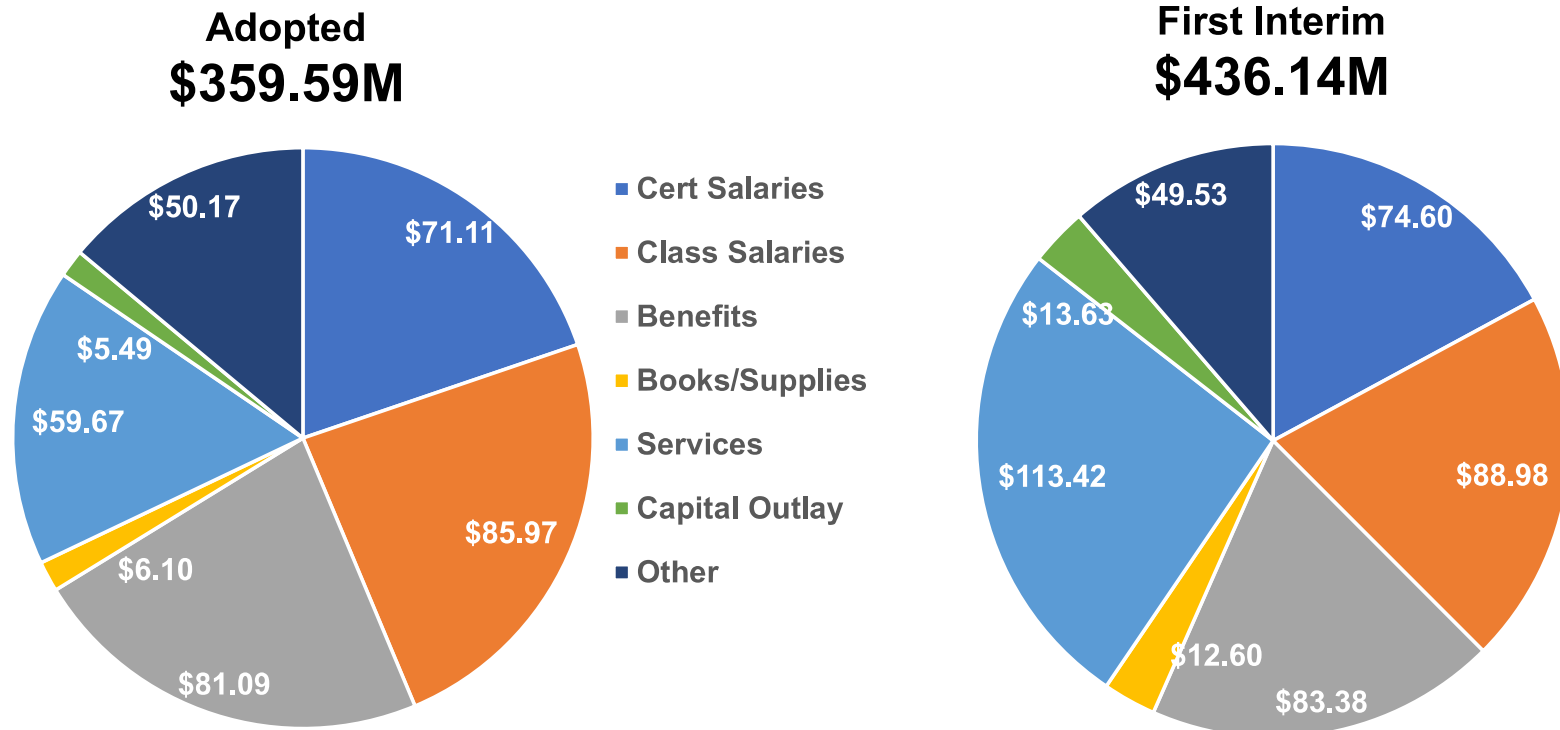
First Interim Funding Sources



Summary of Funding

| | |
|--------------|------------------------|
| \$395.2M | Current Year Revenues |
| <u>40.9M</u> | Prior Year Funding |
| \$436.1M | Total Funding Budgeted |

County School Service Fund Combined Unrestricted and Restricted Expenditures 2023-24 – First Interim (in millions)



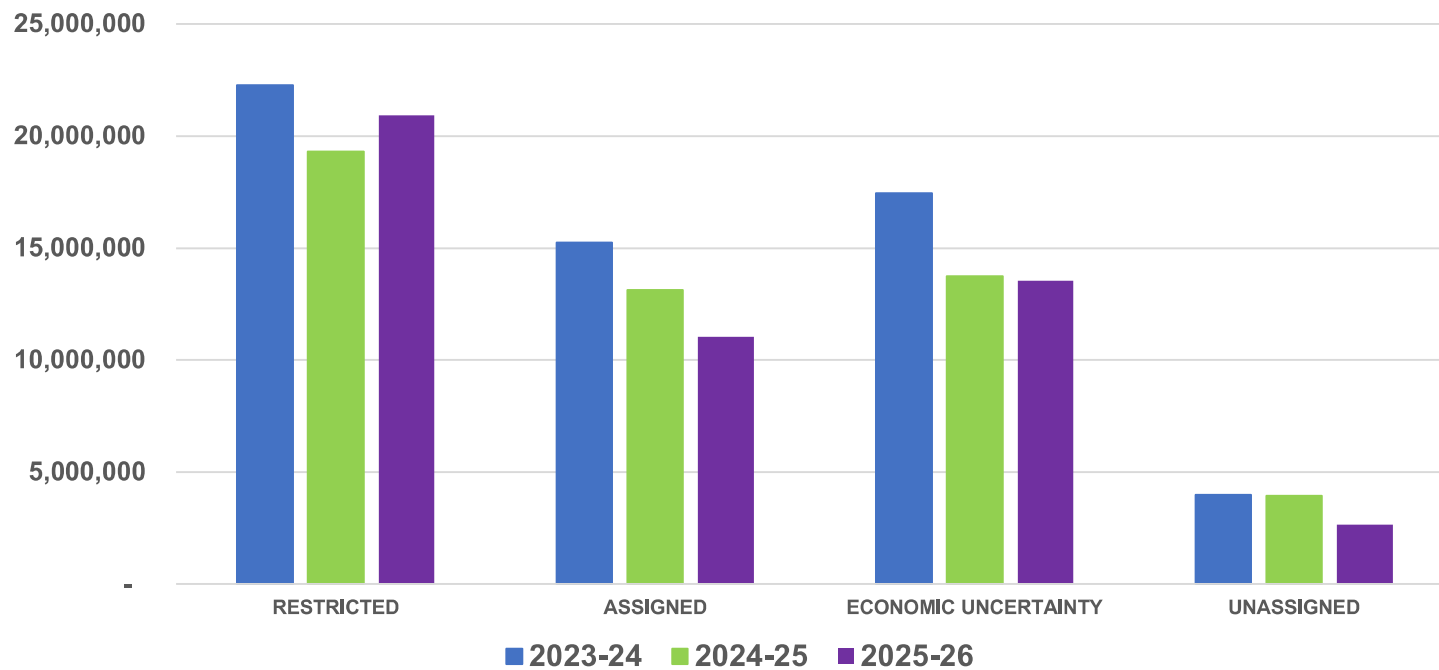
2023-24 Estimated Return of Local Property Taxes

- Estimated local property taxes to be returned to the state for 2023-24 is \$45.2M, for 2024-25 is \$45.4M and for 2025-26 is \$44.3M. 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.
- Total Return of Local Property Taxes remitted to the State Controller to date is **\$237,100,947** for fiscal years 2013-2014 through 2021-2022.

| 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 | \$30,723,648 |
| 2019-20 | \$35,113,807 |
| 2020-21 | \$38,668,925 |
| 2021-22 | \$42,600,287 |
| 2022-23 (estimate) | \$48,397,315 |
| 2023-24 (estimate) | \$45,176,762 |

*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.
- SCCOE continues to stay committed to securing additional revenue streams through grants, contracts and partnerships to further strengthen our fiscal position.

Challenges:

- Declining student enrollment in school districts and SCCOE programs.
- Uncertainty in the state's economic outlook in the current and outlying two fiscal years.



Santa Clara County
Office of Education

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

2023-24
FIRST INTERIM
FINANCIAL
REPORT

Through October 31, 2023

Presented on
December 13, 2023

INTERNAL BUSINESS SERVICES
BUDGET OFFICE
(408) 453-6567 MC 245

**SANTA CLARA COUNTY OFFICE OF EDUCATION
FIRST INTERIM FINANCIAL REPORT
2023-24**

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Santa Clara County Office of Education

Mary Ann Dewan, Ph.D.
County Superintendent of Schools

The Superintendent's Executive Summary to the Board of Trustees for the First Interim Financial Report of the 2023-2024 School Year

Background: Why we do a First and Second Interim?

Education Code Section 1240 requires county offices of education 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.

Introduction: What is the SCCOE's Budget Picture?

As a result of the Local Control Funding Formula (LCFF), the Santa Clara County Office of Education (SCCOE) has been flat funded and has received the same amount of revenue for county mandated services from the state annually since 2012-2013. 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. In the 2022-2023 State Enacted Budget, Proposition 98 General Funding was approved statewide to support the augmentation of the LCFF funding formula for county offices of education that have been flat funded since the implementation of LCFF, which would allow for annual cost of living adjustment increases. Unlike school districts, county offices of education would only receive the annual cost of living adjustment on the County Mandated Operations portion of their budget, which for the SCCOE represents 30% of the overall budget. The Cost-of-Living Adjustment (COLA) for fiscal year 2023-2024 is 8.22% and projected to provide approximately \$2.5 million in one-time funding. Based upon the economic outlook for the upcoming 2024-2025 and 2025-2026, the state is projecting COLAs of 2% or less, which may result in one-time funding of a few hundred thousand or less in the upcoming two fiscal years. While we are appreciative of the state's efforts to augment the Local Control Funding Formula for basic aid county offices of education, further augmentation is needed to address the negative impacts declining enrollment and the increasing amount of local property taxes returned to the state annually continues to have on funding. 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 offered by the SCCOE and face fiscal challenges and limitations. Additionally, declining enrollment trends continue to adversely impact both the SCCOE and its districts.

Through partnership, advocacy, and the hard work and expertise of staff, the SCCOE has been awarded a number of grants and contracts for key initiatives such as: Statewide Residency Technical Assistance Center (SRTAC) grant to serve as a statewide technical assistance center to support teacher and school counselor residency programs; Teacher Residency Implementation and Expansion (TRIE) grant to support partnership with teacher preparation programs to implement new or expand a current program; Digital Equity Project grant to provide Lakeside and Loma Prieta schools districts resilient power and internet capability; Special Education Resource Leads Grant to improve pupil outcomes as part of the statewide system of support; Community Stabilization and Opportunity Pathways Childcare grant to provide childcare services through Head Start and Early Head Start programs to eligible children of participants of workforce development programs; California Serves grant to promote access to effective service learning for pupils in grade twelve with the goal to expand access to high school graduates to obtain a State Seal of Civic Engagement; and other important efforts that align with SCCOE priorities and principles.

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 revenues of approximately \$14.8 million designated solely for specific actions and deliverables.

Conclusion: Next Steps

We 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 partnerships, programs and resources to address the needs of our county's students, their schools, and community for the greatest impact. We must remain fiscally conservative through strategic and thoughtful investments and continue to leverage grant and contract opportunities, and partnerships throughout the community, county and state.

Sincerely,

A handwritten signature in blue ink that reads "Mary Ann Dewan". The signature is fluid and cursive, with the first name "Mary" and last name "Dewan" clearly legible.

Mary Ann Dewan, Ph.D.
County Superintendent of Schools

SANTA CLARA COUNTY OFFICE OF EDUCATION

FIRST INTERIM FINANCIAL REPORT

2023-24

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, 2023, 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 used in preparing the First Interim report and the Multi-Year Projections are based upon the most up-to-date information available from organizations such as the California Department of Education (CDE), the Department of Finance (DOF) and School Services of California (SSC).

The County School Service Fund (CSSF), which is the Santa Clara County Office of Education's main operating fund, is comprised 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 First Interim, the SCCOE is projecting a total Ending Fund Balance of approximately \$58.9 million. Of this amount, \$17.4 million is for Economic Uncertainty (2% is mandated by the State and an additional 2% per Board Policy #3100). Another \$37.5 million is assigned for specific purposes. The remaining unassigned amount is approximately \$4.0 million.

**FIRST INTERIM BUDGET AND MULTI-YEAR PROJECTION ASSUMPTIONS
FISCAL YEAR 2023-24**

Revenue Assumptions

1. Lottery revenues are projected as follows:
 Unrestricted at \$177 per Average Daily Attendance (ADA); \$191,869
 Restricted Proposition 20 at \$72 per ADA; \$78,048
 No Cost-Of-Living Adjustment (COLA) applied to FYs 2024-25 and 2025-26.
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 % | 81.25%/31.25% |
| Estimated ADA | 105 |
| Base Grant (per ADA) | \$16,395.36 |
| Supplemental / Concentration (per ADA) | \$5,738.38 |

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 | 50 |
| Estimated Funded ADA (3-year average) | 129.31 |
| Base Grant (per ADA) | \$16,395.36 |
| Supplemental (per ADA) | \$5,738.38 |
| Concentration (per ADA) | \$2,869.19 |

4. Opportunity Youth Academy’s (OYA) estimated ADA is 60 Probation Referred and 150 District of Residence (DOR). The probation referred ADA is part of the SCCOE LCFF entitlement calculation and district of residence ADA is funded with Charter Schools in Lieu of Property Taxes, and state aid. The DOR concentration grant includes the add-on, from 50% to 65%, starting in FY 2021-22. Below are the Base, Concentration and Supplemental per ADA amounts for the probation referred:

| | |
|--|---------------|
| Estimated EL/FRPM/Foster Youth % | 81.25%/31.25% |
| Estimated ADA | 60 |
| Base Grant (per ADA) | \$16,395.36 |
| Supplemental / Concentration (per ADA) | \$5,738.38 |

5. Commencing FY 2023-24, the County Non-Juvenile Court (Community School) and the Juvenile Court Schools ADA are funded using the “greater of current year, prior year or 3-prior year average”. The Community School funded ADA is based on current year projections which is at 105 and Court School funded ADA is based on 3-prior year average of 129.31. The table titled, “3-Prior Year ADA”, provides the ADA data for the three prior years to compute the 3-year average utilized for FY2023-24 funded ADA of 129.31. The projected 3-year averages for 2024-25 and 2025-26 are lower due to lower projected ADA of 50.

| 3-Prior Year ADA | | | |
|------------------|-------------|-------------|-------------|
| Program | 2020-21 ADA | 2021-22 ADA | 2022-23 ADA |
| Court School | 247.74 | 68.13 | 72.07 |

| Projected ADA | | | |
|---------------|-----------------------|-----------------------|-----------------------|
| Program | 2023-24 Projected ADA | 2024-25 Projected ADA | 2025-26 Projected ADA |
| Court School | 50.00 | 50.00 | 50.00 |

| Projected Funded ADA | | | |
|----------------------|--|--|--------------------------------------|
| Program | 2023-24 Projected ADA – 3-year average | 2024-25 Projected ADA – 3-year average | 2025-26 Projected ADA 3 year average |
| Court School | 129.31 | 63.40 | 57.36 |

6. Commencing FY 2023-24, \$200,000 is estimated to be received for County Community School Add On and \$200,000 for Juvenile Court Schools Add On.
7. SCCOE and OYA have elected to receive mandate funding under the Mandated Cost Block Grant and the estimated amount budgeted is \$336,682 for SCCOE and \$11,024 for Opportunity Youth Academy Charter.
8. Interest income is projected to be \$1,929,504.
9. Funding from Proposition 30, the Education Protection Account (EPA), is budgeted at approximately \$31K for Alternative Education and approximately \$52K for the OYA Charter.
10. \$2.5M of Redevelopment Agency Funds (RDA) revenue is budgeted for FYs 2023-24, 2024-25 and 2025-26.
11. The SCCOE will continue to provide a General Fund contribution for the following programs:
 - a. Alternative Education programs and the Opportunity Youth Academy Charter:

| Program | 2023-24 First Interim Budget | 2024-25 Estimated | 2025-26 Estimated |
|--|------------------------------|--------------------|--------------------|
| County Community Schools | \$357,632 | \$134,531 | \$79,513 |
| Juvenile Court Schools | \$1,369,852 | \$3,240,327 | \$3,403,627 |
| Total Alternative Education | \$1,727,484 | \$3,374,858 | \$3,483,140 |
| Opportunity Youth Academy Charter | \$1,346,428 | \$1,310,605 | \$1,321,907 |

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

| Program | 2023-24 First Interim Budget | 2024-25 Estimated | 2025-26 Estimated |
|--|------------------------------|--------------------|--------------------|
| County Community Schools | \$3,504,358 | \$3,598,894 | \$3,680,943 |
| Juvenile Court Schools | \$3,433,128 | \$1,847,642 | \$1,739,718 |
| Total Alternative Education | \$6,937,486 | \$5,446,536 | \$5,420,661 |
| Opportunity Youth Academy Charter | \$4,308,033 | \$4,362,052 | \$4,408,937 |

- b. Support to other programs in FY 2023-24 includes \$1.7M in Environmental Education and \$630K for services in support to small districts.
 - c. The estimated support provided from General Fund for internal services to the Technology and Data Services Division is estimated at \$9.4M in FY 2023-24, \$7M in FY 2024-25 and at \$7M in FY 2025-26.
12. Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, Elementary and Secondary School Relief (ESSER III), and Assembly Bill 86 COVID-19 relief, In-Person Instruction funds are budgeted in FY2023-24. This is one-time restricted funding that is being provided to support the safe return of students to in-person instruction, to address learning loss and mental health and wellness of students through supplemental instruction and student supports. This funding expires September 2024 and will be fully expended by June 2024.

| COVID Funding Source | Budgeted in 2023-24 |
|--|----------------------------|
| ESSER III – American Rescue Plan (ARP) | 1,151,034 |
| IPI - In Person Instruction Grant | 18,126 |
| Total | \$1,169,160 |

13. SCCOE continues to identify new revenue streams to support essential areas of work with the addition of approximately \$14.8M in grant and contract revenues received after budget adoption:

| Grant/Contract | Estimated Revenue |
|---|--------------------------|
| Statewide Residency Technical Assistance Center (SRTAC) grant from the Commission on Teacher Credentialing | \$ 8,000,000 |
| Classified School Employee Teacher Credentialing Program (CSETCP) | 1,200,000 |
| Teacher Residency Implementation and Expansion (TRIE) grant from the Commission on Teacher Credentialing | 1,000,000 |
| Digital Equity Project grant from the U.S. Department of Education | 1,000,000 |
| California Collaborative for Inclusive Practices (CCIP) Special Education Resource Leads grant from CDE | 750,000 |
| Community Stabilization & Opportunity Pathways Childcare grant from the City of San Jose | 600,000 |
| California Serves Grant from CDE | 500,000 |
| California Geographic Lead funding from CDE | 496,876 |
| Simplified Acquisition Proposal (SAP) for Construction Consultant / Management Services grant from Valley Health Foundation | 239,817 |
| Career Technical Education Youth service agreement with the County of Santa Clara | 126,376 |
| California Apprenticeship Initiative New and Innovative Grant Program (for Childcare Worker) from the California Community Colleges | 120,000 |

| Grant/Contract | Estimated Revenue |
|--|--------------------------|
| California Apprenticeship Initiative New and Innovative Grant Program (for Mental Health Counselors) grant from the California Community Colleges | 120,000 |
| California Apprenticeship Initiative New and Innovative Grant Program (for Social and Human Service Assistant) grant from the California Community Colleges | 120,000 |
| California Apprenticeship Initiative New and Innovative Grant Program (for Special Education Teachers, Kindergarten and Elementary Schools) grant from the California Community Colleges | 120,000 |
| California Apprenticeship Initiative (Electrician Technician career) grant from the California Community Colleges Chancellor's Office | 120,000 |
| California Apprenticeship Initiative (Water Technician career) grant from the California Community Colleges Chancellor's Office | 120,000 |
| College and Career Access Pathways (CCAP) grant from CDE | 100,000 |
| P-3 Alignment and Workforce Development grant from Educare California at Silicon Valley | 52,250 |
| Healthy Drinks Healthy Futures MOU with Stanford University | 18,000 |
| Recreation Pilot Program grant from the County of Santa Clara | 15,000 |
| Childcare Provider Trauma Informed Training & Cafés memorandum of understanding (MOU) with Go Kids | 13,500 |
| TOTAL | \$ 14,831,819 |

Expenditure Assumptions

14. Salary and Health and Welfare Benefit increases are based upon negotiated contract changes that occurred in FY 2022-23 and FY2023-24.

| Salary Increases | | Association of County Educators/CA Teachers Association | Psychologists & Social Workers (PSWA) | Classified Non-Management | Management |
|--------------------------|------------|--|--|----------------------------------|------------------------|
| FY 22-23 | 10% | Effective July 1, 2022 | Effective July 1, 2022 | Effective September 1, 2022 | Effective July 1, 2022 |
| FY 23-24 | 5% | Effective July 1, 2023 | Effective July 1, 2023 | Effective September 1, 2023 | Effective July 1, 2023 |
| FY 23-24 Reopener | 3% | Effective July 1, 2023 | Effective July 1, 2023 | Effective September 1, 2023 | TBD |
| FY 24-25 | 2% | TBD | Effective July 1, 2024 | TBD | Effective July 1, 2024 |
| Total | 20% | | | | |

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 October 1, 2023, the SCCOE Employer contribution amount increased by 24.55% to \$1,620 per full-time employee; effective October 1, 2024, the SCCOE Employer contribution amount increased by 7.20% to \$1,702 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 |
|--------------------|--|---|--|---|---|
| 2022-23 | \$1,588 | \$19,056 | \$313 | \$3,756 | 24.55% |
| 2023-24 | \$1,702 | \$20,424 | \$114 | \$1,368 | 7.20% |
| 2024-25 | \$1,652 | \$19,824 | \$32 | \$384 | 2.00% |

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

| Employer Paid Benefits | SCCOE Employer Contribution Monthly | SCCOE Employer Contribution Annually |
|-------------------------------|--|---|
| Delta Dental Buy Up | \$222.70 | \$2,672.40 |
| MES Vision | \$28.03 | \$336.36 |
| Life Insurance | \$2.50 | \$30.00 |

The projected cost of employer paid health and welfare benefits is approximately \$23,462 annually per full-time employee.

15. STRS rate is 19.10% in FY 2023-24 and the subsequent two fiscal years. STRS on-behalf is included in all three fiscal years estimated at \$5M annually. STRS rates are based on the School Services of California (SSC) Financial Projection Dartboard. No change in the STRS rates from budget adoption to first interim.
16. PERS rate is at 26.68% in FY 2023-24 for an estimated cost of approximately \$23.8M. The rate will increase to 27.70% in FY 2024-25 for an estimated increase of \$910K; and to 28.30% in FY 2025-26 for an estimated increase of \$535K from the preceding year. PERS rates are based on the School Services of California (SSC) Financial Projection Dartboard. No change in the PERS rates from budget adoption to first interim.
17. Based upon the latest actuarial study, adequate funding is available to cover Other Post-Employment Benefits (OPEB) costs for FY 2023-24 and therefore is not included in the multiyear projections for FY 2024-25 and FY 2025-26.
18. Estimated OASDI (Social Security), Unemployment Insurance (UI) and Medicare rates for FY 2022-23 remains the same for FY 2023-24 and the two out years at 6.20%, .05% and 1.45%, respectively. Rates are based on the School Services of California (SSC) Financial Projection Dartboard.
19. Worker’s Compensation rates are based on claim costs associated with the utilization of workers compensation. Certain classifications have higher claims utilization. For high incidence

classifications, a rate of 3.00% and all other low incidence classifications are allocated at a rate of 1.03%. The above rates are incorporated in the budget for FY2023-24 and multiyear projections.

20. The calculation for Routine Restricted Maintenance Account (RRMA) contribution is 3% of the total County School Service Funds unrestricted expenditures. The budgeted contribution is \$3.76M for FY 2023-24 and estimated \$3.73M for FY 2024-25 and \$3.71M for FY 2025-26.
21. The SCCOE’s CDE approved FY 2023-24 indirect cost rate (ICR) is 11.84%. The ICR for FY 2023-24 and multiyear projections are as follows:

| Program | 2023-24 Indirect Cost Rate % | 2024-25 Proposed Indirect Cost Rate % | 2025-26 Proposed Indirect Cost Rate % |
|---|---|--|--|
| (a) All formula and non-competitive funding Programs except (b) – (f) | 10.00% | 10.00% | 10.00% |
| (b) Child Development* (Fund 120) | 7.50% | 7.50% | 7.50% |
| (c) Child Nutrition* | 5.06% | 5.06% | 5.06% |
| (d) Head Start (Fund 860) * | 9.72% | 10.61% | 10.61% |
| (e) Migrant Education (FD 870) ** | 8% | 8% | 8% |
| (f) Special Education (Fund 820, 950, 810 (SELPA)) ** | 8% | 8% | 8% |
| All other funding categories apart from (a) – (f) | 11.84% | 10.97% | 10.97% |

*Grant agency restrictions require the indirect cost rate to be lower than the SCCOE approved indirect cost rate. **County Superintendent approval to charge an indirect cost rate lower than the SCCOE approved indirect cost rate.

22. Basic aid county offices of education are required to return local property taxes to the state under the current Education Code, section 2575(e) and 2578. Total Return of Local Property Taxes remitted to the State Controller to date is \$237,100,947 for fiscal years 2013-2014 through FY 2021-2022. The FY 2023-24 estimated local property taxes to be returned to the state is budgeted at \$45.18M and \$45.39M for FY 2024-25 and \$44.31M for FY2025-26.

| 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 | \$ 30,723,648 |
| 2019-20 | \$ 35,113,807 |
| 2020-21 | \$ 38,668,925 |
| 2021-22 | \$ 42,600,287 |
| 2022-23 estimate | \$ 48,397,315 |
| 2023-24 estimate | \$ 45,176,762 |
| 2024-25 estimate | \$ 45,392,333 |
| 2025-26 estimate | \$ 44,311,254 |

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

23. The Santa Clara County Board of Education trustee stipend is \$1,114.40 per month effective May 2023 or \$13,372.86 annually. Trustees are also eligible to receive Employer Health and Welfare benefits which is projected to cost \$23,462 per trustee.

| Expenditure | 2023-24 Budget |
|---------------------------|-----------------------|
| Staff Support | \$ 7,000 |
| Trustee stipend | 93,610 |
| Benefits | 71,929 |
| Materials and Supplies | 15,202 |
| Travel and Conferences | 14,943 |
| Mileage Reimbursement | 2,000 |
| Dues and Memberships | 21,883 |
| Rents, Leases and Repairs | 800 |
| Print Services | 1,423 |
| Contracted Services | 40,703 |
| Legal Services | 5,000 |
| Advertising | 645 |
| Caterers | 13,250 |
| Communications | 3,165 |
| Equipment | 6,890 |
| Total | \$ 298,443 |

24. Personnel Commission Budget for fiscal year FY 2023-24:

| Expenditure | 2023-24 Budget |
|---------------------------------------|-----------------------|
| Administrative Assistant - Classified | \$ 114,198 |
| Director - Classified | 208,162 |
| Other Management - Classified | 145,748 |
| Other Specialists/Technicians | 286,280 |
| Employee Benefits | 384,376 |
| Commissioner Benefits | 43,571 |
| Materials and Supplies | 5,554 |
| Travel and Conferences | 4,615 |
| Travel Recruitment | 500 |
| Mileage Reimbursement | 312 |
| Dues and Memberships | 4,565 |
| Print Services | 6,877 |
| Contracted Services | 5,835 |
| Commissioner Stipends | 2,400 |
| Advertising | 31,836 |
| Caterers | 1,000 |
| Contracted Services - COVID-19 | 3,200 |
| Communications | 100 |
| Cell Phone Stipend - Classified Staff | 960 |
| Total | \$ 1,250,089 |

*Approval and adoption of the FY2023-24 Personnel Commission Budget was approved at the Personnel Commission meeting held on April 12, 2023.

County School Service Funds Balance/Reserves

25. SCCOE's reserve includes 4% for Economic Uncertainties in the amount of \$13,439,279 in FY 2023-24. 2% is mandated by the State and an additional 2% per Board Policy #3100.
26. 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 not been met for FY 2024-25 and FY 2025-26.
27. The \$176K reserve for the Board's Legal Fees Designation will be met in FY 2023-24, FY 2024-25, and FY 2025-26.

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - UNRESTRICTED
 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
 2023-24 FIRST INTERIM BUDGET

| | Adopted Budget 07/01/2023 | First Interim Budget 10/31/2023 | Increase/ (Decrease) |
|---|------------------------------|------------------------------------|-------------------------|
| | (A) | (B) | (C = B - A) |
| A) REVENUES | | | |
| LCFF Sources | \$99,808,666 | \$ 100,078,275 | \$ 269,609 |
| Federal Revenues | - | - | - |
| Other State Revenues | 614,987 | 622,575 | 7,588 |
| Local Revenues | 13,348,128 | 13,594,153 | 246,025 |
| TOTAL REVENUES | 113,771,781 | 114,295,003 | 523,222 |
| B) EXPENDITURES | | | |
| Certificated Salaries | 15,729,182 | 16,014,074 | 284,892 |
| Classified Salaries | 35,599,562 | 36,786,203 | 1,186,641 |
| Employee Benefits | 23,799,403 | 24,492,795 | 693,392 |
| Books and Supplies | 2,412,418 | 2,896,341 | 483,923 |
| Services and Operating Expenses | 11,633,455 | 13,725,008 | 2,091,553 |
| Capital Outlay | 2,151,240 | 7,053,553 | 4,902,313 |
| Other Outgo | 47,042,811 | 45,176,762 | (1,866,049) |
| Direct Support/Indirect Costs | (17,290,011) | (21,910,219) | (4,620,208) |
| TOTAL EXPENDITURES | 121,078,060 | 124,234,517 | 3,156,457 |
| C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES | (7,306,279) | (9,939,514) | (2,633,235) |
| D) OTHER FINANCING SOURCES/USES | | | |
| Interfund Transfer Out | 981,750 | 981,750 | - |
| Contributions | (1,462,015) | (1,630,873) | (168,858) |
| TOTAL OTHER FINANCING SOURCES/USES | (2,443,765) | (2,612,623) | (168,858) |
| E) NET INCREASE (DECREASE) IN FUND BALANCE | (9,750,044) | (12,552,137) | (2,802,093) |
| F) BEGINNING FUND BALANCE | 49,222,084 | 49,222,084 | - |
| G) ENDING FUND BALANCE | \$ 39,472,040 | \$ 36,669,947 | \$ (2,802,093) |

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - UNRESTRICTED
 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
 2023-24 FIRST INTERIM BUDGET

| | Adopted Budget 07/01/2023 | First Interim Budget 10/31/2023 | Increase/ (Decrease) |
|---|------------------------------|------------------------------------|-------------------------|
| | (A) | (B) | (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 | - | 68,191 | 68,191 |
| Facilities | 784,248 | - | (784,248) |
| Technology & Data Services | 7,302,725 | 8,586,187 | 1,283,462 |
| Vacation Liability | 3,692,128 | 3,359,066 | (333,062) |
| 3% Negotiated Salary Increases | - | 3,022,224 | 3,022,224 |
| Carryover Unspent Funds | 3,190,073 | - | (3,190,073) |
| Total Designations | \$ 15,170,174 | 15,236,668 | 66,494 |
| b) Reserve: | | | |
| State Mandated Reserve | 7,191,736 | 8,722,797 | 1,531,061 |
| Board Maintained Reserve | 7,191,737 | 8,722,798 | 1,531,061 |
| Undesignated Reserve | 9,918,393 | 3,987,684 | (5,930,709) |
| Total Reserve (\$) | 24,301,866 | 21,433,279 | (2,868,587) |
| Total Reserve (%) | 6.76% | 4.91% | -1.85% |
| ENDING FUND BALANCE (a + b) | \$ 39,472,040 | \$ 36,669,947 | \$ (2,802,093) |

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF UNRESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2023-24 FIRST INTERIM BUDGET

| | Adopted Budget 07/01/2023 | First Interim Budget 10/31/2023 | Increase/ (Decrease) |
|--|------------------------------|---------------------------------------|-------------------------|
| | (A) | (B) | (C = B - A) |
| A) LCFF SOURCES | | | |
| State Aid | \$14,984,631 | \$ 15,254,240 | 269,609 |
| Education Protection Account (EPA) | 83,000 | 83,000 | - |
| Property Taxes | 221,961,406 | 221,961,406 | - |
| Property Taxes Transfer SELPA | (137,220,371) | (137,220,371) | - |
| TOTAL LCFF SOURCES | 99,808,666 | 100,078,275 | 269,609 |
| B) FEDERAL REVENUES | | | |
| All Other Federal Revenue | - | - | - |
| TOTAL FEDERAL REVENUES | - | - | - |
| C) STATE REVENUES | | | |
| Mandated Cost Block Grant & Reimbursement | 347,706 | 347,706 | - |
| State Lottery Revenue | 184,281 | 191,869 | 7,588 |
| All Other State Revenue | 83,000 | 83,000 | - |
| TOTAL STATE REVENUES | 614,987 | 622,575 | 7,588 |
| D) LOCAL REVENUES | | | |
| Interest Income | 1,929,504 | 1,929,504 | - |
| Interagency Services | 5,271,996 | 5,273,996 | 2,000 |
| Tuition | 905,000 | 905,000 | - |
| All Other Fees & Contract | 2,441,118 | 2,441,118 | - |
| All Other Sales | 170,000 | 170,000 | - |
| All Other Local Revenues | 2,630,510 | 2,874,535 | 244,025 |
| TOTAL LOCAL REVENUES | 13,348,128 | 13,594,153 | 246,025 |
| TOTAL UNRESTRICTED GENERAL PURPOSE REVENUES | \$ 113,771,781 | \$ 114,295,003 | \$ 523,222 |

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - RESTRICTED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2023-24 FIRST INTERIM BUDGET

| | Adopted Budget 07/01/2023 (A) | First Interim Budget 10/31/2023 (B) | Increase/ (Decrease) (C = B - A) |
|---|-------------------------------------|--|--|
| A) REVENUES | | | |
| LCFF Sources | \$93,258,747 | \$ 97,025,286 | \$ 3,766,539 |
| Federal Revenues | 70,524,488 | 77,288,600 | 6,764,112 |
| Other State Revenues | 18,474,968 | 48,194,451 | 29,719,483 |
| Local Revenues | 43,033,126 | 58,412,788 | 15,379,662 |
| TOTAL REVENUES | 225,291,329 | 280,921,125 | 55,629,796 |
| B) EXPENDITURES | | | |
| Certificated Salaries | 55,376,463 | 58,583,567 | 3,207,104 |
| Classified Salaries | 50,368,229 | 52,188,802 | 1,820,573 |
| Employee Benefits | 57,289,605 | 58,890,994 | 1,601,389 |
| Books and Supplies | 3,685,795 | 9,705,711 | 6,019,916 |
| Services and Operating Expenses | 48,035,877 | 99,691,988 | 51,656,111 |
| Capital Outlay | 3,334,169 | 6,580,953 | 3,246,784 |
| Other Outgo | 4,089,960 | 4,670,066 | 580,106 |
| Direct Support/Indirect Costs | 15,346,911 | 20,611,524 | 5,264,613 |
| TOTAL EXPENDITURES | 237,527,009 | 310,923,605 | 73,396,596 |
| C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES | (12,235,680) | (30,002,480) | (17,766,800) |
| D) OTHER FINANCING SOURCES/USES | | | |
| Interfund Transfer out | - | - | - |
| Transfers In | - | - | - |
| Contributions/Flexibility Transfers | 1,462,015 | 1,630,873 | 168,858 |
| TOTAL OTHER FINANCING SOURCES/USES | 1,462,015 | 1,630,873 | 168,858 |
| E) NET INCREASE (DECREASE) IN FUND BALANCE | (10,773,665) | (28,371,607) | (17,597,942) |
| F) BEGINNING FUND BALANCE | 50,625,524 | 50,625,524 | - |
| G) ENDING FUND BALANCE | 39,851,859 | 22,253,917 | (17,597,942) |
| H) COMPONENTS OF ENDING FUND BALANCE | | | |
| a) Assigned for: | | | |
| All Others | - | - | - |
| Total Assignments | - | - | - |
| b) Restricted: | | | |
| Carryover of Unspent Funds | 39,851,859 | 22,253,917 | (17,597,942) |
| ENDING FUND BALANCE (A + B) | \$ 39,851,859 | \$ 22,253,917 | \$ (17,597,942) |

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2023-24 FIRST INTERIM REPORT

| | Adopted Budget 07/01/2023 | First Interim Budget 10/31/2023 | Increase/ (Decrease) |
|---|------------------------------|---------------------------------------|-------------------------|
| | (A) | (B) | (C = B - A) |
| A) LCFF SOURCES | | | |
| Special Education Property Tax Transfer | \$93,258,747 | 97,025,286 | 3,766,539 |
| TOTAL LCFF SOURCES | 93,258,747 | 97,025,286 | 3,766,539 |
| B) FEDERAL REVENUES | | | |
| Special Ed IDEA -Basic | 2,145,437 | 2,207,975 | 62,538 |
| Special Ed IDEA -Preschool | 54,858 | 55,179 | 321 |
| Special Ed Discretionary Grants | 30,909 | 30,909 | - |
| Special Ed Preschool Staff Development | 526 | 394 | (132) |
| Special Ed Early Start Part C | 813,981 | 813,981 | - |
| Special Education Alt Dispute Resolution | 74,610 | 165,854 | 91,244 |
| Head Start Program | 27,360,267 | 27,563,521 | 203,254 |
| Early Head Start | 9,851,106 | 10,038,976 | 187,870 |
| National Science Foundation Grant | - | 511,379 | 511,379 |
| Title I: Part A | 765,675 | 937,515 | 171,840 |
| Title I: Part D Delinquent | 656,802 | 1,202,245 | 545,443 |
| Title I: Migrant Education | 8,680,283 | 8,680,283 | - |
| SBMH Services | - | 1,661,620 | 1,661,620 |
| Emergency Assistance to NPS I | 17,261,972 | 17,414,005 | 152,033 |
| DHHS RoKhanna | - | 100,419 | 100,419 |
| Public Charter Schools Grant | - | 151,245 | 151,245 |
| MHSPD Grant | - | 1,222,455 | 1,222,455 |
| SCCOE Digital Equity Project from Department of Education | - | 1,000,000 | 1,000,000 |
| NOAA/BWET Grant | - | 150,219 | 150,219 |
| Homeless Children & Foster Youth | 346,254 | 486,389 | 140,135 |
| CPIN - SCOE Contract | 238,000 | 238,000 | - |
| ESSA: CSI | 905,974 | 1,081,005 | 175,031 |
| ESSER | 1,028,034 | 1,151,034 | 123,000 |
| Title II: Part A Teacher Quality | 27,156 | 29,100 | 1,944 |
| Title III: Limited English Proficiency | 55,294 | 67,061 | 11,767 |
| Title III: Technical Assistance | 152,738 | 201,034 | 48,296 |
| Title III: OYA | - | 16,674 | 16,674 |
| Title IV: Student Support | 74,612 | 110,129 | 35,517 |
| TOTAL FEDERAL REVENUES | 70,524,488 | 77,288,600 | 6,764,112 |
| C) STATE REVENUES | | | |
| Special Education Charter School | 286,146 | 581,267 | 295,121 |
| Special Education All Other State Revenue | 3,870,021 | 3,870,021 | - |
| Special Education Workability | 141,290 | 141,290 | - |
| Special Education - SELPA Equip/Supplies | 611,308 | 611,308 | - |
| Special Education - RLA Administrative Services | 1,754,264 | 1,754,264 | - |
| Lottery: Instructional Materials | 72,629 | 78,048 | 5,419 |
| Learning Recovery Emergency Block | - | - | - |
| Local Solution Grant | 435,696 | 1,015,400 | 579,704 |
| Tobacco Use Prevention Education (TUPE) | 1,602,642 | 1,848,719 | 246,077 |
| IEEEP Grants | 818,238 | 1,200,397 | 382,159 |

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2023-24 FIRST INTERIM REPORT

| | Adopted Budget 07/01/2023 | First Interim Budget 10/31/2023 | Increase/ (Decrease) |
|---|------------------------------|---------------------------------------|-------------------------|
| | (A) | (B) | (C = B - A) |
| California Community Schools Partnership Program (CCSPP) | 659,915 | 12,300,000 | 11,640,085 |
| Foster Youth Programs | 516,692 | 1,153,595 | 636,903 |
| Teacher Residency Capacity | 133,358 | 188,369 | 55,011 |
| COVID 19 Funding | - | - | - |
| SELPA | 797,208 | 920,271 | 123,063 |
| EETD Grant | 305,000 | 3,353,776 | 3,048,776 |
| CSETCP Grant | 1,200,000 | 1,200,000 | - |
| LCSSP | 229,947 | - | (229,947) |
| In Person Instruction | - | 18,126 | 18,126 |
| Alt Ed Instructional Programs | - | 93,112 | 93,112 |
| OYA | - | 500,000 | 500,000 |
| OYA College & Career Access Pathway | - | 100,000 | 100,000 |
| Antibias Ed Grant | - | 100,000 | 100,000 |
| K12 Strong Workforce Program | - | 680,244 | 680,244 |
| SPED Teacher K & ES | - | 120,000 | 120,000 |
| Electrician Technician | - | 120,000 | 120,000 |
| Mental Health Counselors | - | 120,000 | 120,000 |
| Geolead | - | 496,876 | 496,876 |
| Water & Wastewater Tech | - | 120,000 | 120,000 |
| CSETCP R2 2021C82 Class Grant | - | 1,200,000 | 1,200,000 |
| TRIE Grant | - | 1,000,000 | 1,000,000 |
| SRTAC Grant | - | 8,000,000 | 8,000,000 |
| Social & Human Srv Asst | - | 120,000 | 120,000 |
| Childcare Worker Grant | - | 120,000 | 120,000 |
| STRS On-Behalf | 5,040,614 | 5,040,614 | - |
| Classified School Employee Teacher Cred | - | 28,754 | 28,754 |
| TOTAL STATE REVENUES | 18,474,968 | 48,194,451 | 29,719,483 |
| D) OTHER LOCAL REVENUE | | | |
| Special Education Trsf Apportionment from District | \$16,384,520 | 12,797,931 | (3,586,589) |
| Special Ed Non Public Schools Trsf Apportionment from District | 3,146,281 | 3,387,330 | 241,049 |
| Special Ed - Facilities | 12,636 | 12,636 | - |
| Community Redevelopment Funds (RDA) | 2,500,000 | 2,500,000 | - |
| Tuition | 506,509 | - | (506,509) |
| SELPA Staff Development | 12,000 | 17,000 | 5,000 |
| SELPA Equipment/Supplies | - | 50,000 | 50,000 |
| Walden West All other Fees and Contracts | 3,209,105 | 3,209,105 | - |
| Walden West Food Service Sales/Leases/Other | 82,000 | 82,000 | - |
| All Other Local Revenue - Calshape | - | 93,540 | 93,540 |
| All Other Fees & Contracts-SCOE CalHope Student Support | - | 220,000 | 220,000 |
| CTE Donations | - | 1,000 | 1,000 |
| Special Education Donations | - | 881 | 881 |
| AED Donations | - | 250 | 250 |
| Deputy Superintendent Donations | - | 21,500 | 21,500 |
| Digital Divide Donations | - | 50 | 50 |
| All Other Fees & Contracts - UCLA - Stipend | - | 900 | 900 |
| All Other Fees & Contracts - Teacher Recognition Day | 3,750 | 3,750 | - |
| All Other Local Revenue - Teacher Recognition Day | 11,500 | 11,500 | - |
| Head Start Staff Donations | - | 7 | 7 |
| All Other Local Revenue-Silicon Valley Found Childcare | - | 40,000 | 40,000 |
| SVCF STS | - | 7,869 | 7,869 |
| SVCF Equity Playbook | - | 6,642 | 6,642 |
| SVCF Steps to Success | - | 311 | 311 |
| SVCF Early Learning | - | 55,728 | - |
| Interagency Services/LEA's- Early Math | - | 200,000 | 200,000 |
| All Other Fees & Contracts-P3 Alignment and Workforce | - | 52,250 | 52,250 |
| All Other Local-MediCal Billing Option | 771,126 | 771,126 | - |
| All Other Fees & Contracts - Emergency Childcare Bridge Program | 139,381 | 139,381 | - |

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2023-24 FIRST INTERIM REPORT

| | Adopted Budget 07/01/2023 | First Interim Budget 10/31/2023 | 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 | 50,000 | 50,000 | - |
| All Other Fees & Contracts-Applicant Fingerprint Services | 9,469 | 9,469 | - |
| All Other Fees & Contracts-Community Stabilize | - | 600,000 | 600,000 |
| All Other Local Revenue - SCC Educational Manager Program | 1,091,229 | 1,273,284 | 182,055 |
| Superintendent's Office Contracts | - | 19,000 | 19,000 |
| All Other Local-Digital Divide Program | - | 76,773 | 76,773 |
| All Other Local-Digital Divide Connectivity | - | 6,507 | 6,507 |
| All Other Local-Packard Digital Eq | - | 21,337 | 21,337 |
| Interagency Services/LEA's-Inclusion Collaborative | 210,224 | 410,724 | 200,500 |
| All Other Fees & Contracts- Inclusion collaborative | 119,376 | 128,376 | 9,000 |
| All Other Fees & Contracts- SUMS Partner Entity Region 4 | - | 439,351 | 439,351 |
| All Other Fees & Contracts- SUMS Partner Entity Region 5 | - | 439,344 | 439,344 |
| SCCCTE Instructional Programs | 303,438 | 429,814 | 126,376 |
| SMCOE EWIG Grant | - | 6,303 | 6,303 |
| All Other Sales - Inclusion Collaborative | 15,000 | 35,000 | 20,000 |
| All Other Fees & Contracts-First 5 | 383,814 | 780,178 | 396,364 |
| All Other Fees & Contracts-Packard Foundation | - | 40,520 | 40,520 |
| All Other Fees & Contracts-Shortino Family Foundation | - | 47,719 | 47,719 |
| All Other Local Revenue - San Antonio Youth Garden | - | 455 | 455 |
| All Other Local Revenue - SCC BOS Food Security Fund | - | 972,979 | 972,979 |
| All Other Local Revenue - Stanford Healthy Drinks Project | - | 18,000 | 18,000 |
| All Other Local Revenue - MOU CalECSE CVUSD | 20,000 | 20,000 | - |
| Interagency Services/LEA's - SCC College Liason | 178,000 | 336,799 | 158,799 |
| Interagency Services/LEA's - MTSS Phase 3 | - | 49,633 | 49,633 |
| All Other Fees & Contracts-Simplified Acquisition Proposal | - | 239,817 | 239,817 |
| All Other Fees & Contracts-PDG-R Parent Café Work | 2,400 | 11,610 | 9,210 |
| All Other Local-SCC Luther Burbank Broadband | - | - | - |
| All Other Local-Silicon Valley Creates | - | 115,055 | 115,055 |
| All Other Local Revenue-Blue Shield CA | - | - | - |
| All Other Fees & Contracts-SBHIP Blue Cross | - | 1,797,425 | 1,797,425 |
| All Other Fees & Contracts-SCFHP SBHIP MOU | - | 3,498,745 | 3,498,745 |
| All Other Local Revenue-GeoLead | - | - | - |
| All Other Local-Dept of Justice Tobacco Grant | - | - | - |
| All Other Local Revenue-Hewlett Arts | 54,235 | 284,273 | 230,038 |
| All Other Fees & Contracts-QCDE Model Curriculum | - | 15,196 | 15,196 |
| All Other Fees & Contracts-MTSS Partner Equity Grant | 260,296 | 1,123,212 | 862,916 |
| All Other Fees & Contracts-K12 SWP Round 4 | 190,253 | 434,642 | 244,389 |
| All Other Fees & Contracts-WV/Mission CCD | - | 197,552 | 197,552 |
| All Other Fees & Contracts-SJ/Evergreen CCD | - | 194,336 | 194,336 |
| All Other Fees & Contracts-Gavilan CCD | - | 208,201 | 208,201 |
| All Other Fees & Contracts-Foothill CCD | - | 138,528 | 138,528 |
| All Other Fees & Contracts- iSteam Local Revenue | 12,200 | 12,200 | - |
| Interagency Services/LEA's - iSteam Local Revenue | 100,517 | 100,517 | - |
| All Other Fees & Contracts-SCC MOU FYSS | 1,138,152 | 1,094,051 | (44,101) |
| All Other Fees & Contracts-SCC Behavioral Health | 3,037,951 | 5,427,684 | 2,389,733 |
| Bay Area UASI | - | 716,577 | 716,577 |
| All Other Local Revenue - SJPLF - SJ Learns | - | 69,092 | 69,092 |
| All Other Local - CCSESA | - | 20,222 | 20,222 |
| All Other Fees & Contracts - Go Kids | - | 13,500 | 13,500 |
| All Other Local Revenue-Recreation Pilot Program | - | 15,000 | 15,000 |
| All Other Fees & Contracts-R & R Trustline | 2,000 | 3,232 | 1,232 |
| All Other Fees & Contracts-Bay Area UASI - PLISD | - | 42,936 | 42,936 |
| All Other Fees & Contracts-CCLA | 4,647,320 | 5,373,920 | 726,600 |
| Educational Prog Reentry Clients | 475,147 | 475,148 | 1 |
| All Other Fees & Contracts-BSCC Youth Reinvestment Grant | - | - | - |
| IASA-TITLE I PARTA-Juvenile Hall | - | 8,750 | 8,750 |
| Interagency Services/LEA's-Positive Behavior Intervention | 639,441 | 402,900 | (236,541) |
| All Other Local Revenue - SCVWD Restore Wildlife Habitat | - | - | - |

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2023-24 FIRST INTERIM REPORT

| | Adopted Budget 07/01/2023 | First Interim Budget 10/31/2023 | Increase/ (Decrease) |
|--|------------------------------|---------------------------------------|-------------------------|
| | (A) | (B) | (C = B - A) |
| OTHER LOCAL REVENUE CONTINUED | | | |
| CPIN Service Fee | - | 40,150 | 40,150 |
| All Other Fees & Contracts-Safe & Healthy Schools | - | 65,000 | 65,000 |
| Interagency Services/LEA's-Educator Preparation Programs | 190,000 | 264,000 | 74,000 |
| All Other Fees & Contracts-Educator Preparation Programs | 2,589,850 | 2,589,850 | - |
| Interagency Services/LEA's-Multilingual & Humanities | 106,000 | 106,000 | - |
| All Other Fees & Contracts-Multilingual & Humanities | 28,200 | 28,200 | - |
| Pilot School Health Demo Project | 299,806 | 3,291,015 | 2,991,209 |
| SJ BOS Absenteeism \$500K | - | - | - |
| TOTAL LOCAL REVENUES | 43,033,126 | 58,412,788 | 15,323,934 |
| | | | |
| TOTAL RESTRICTED PROGRAM REVENUES | \$ 225,291,329 | \$ 280,921,125 | \$ 55,574,068 |

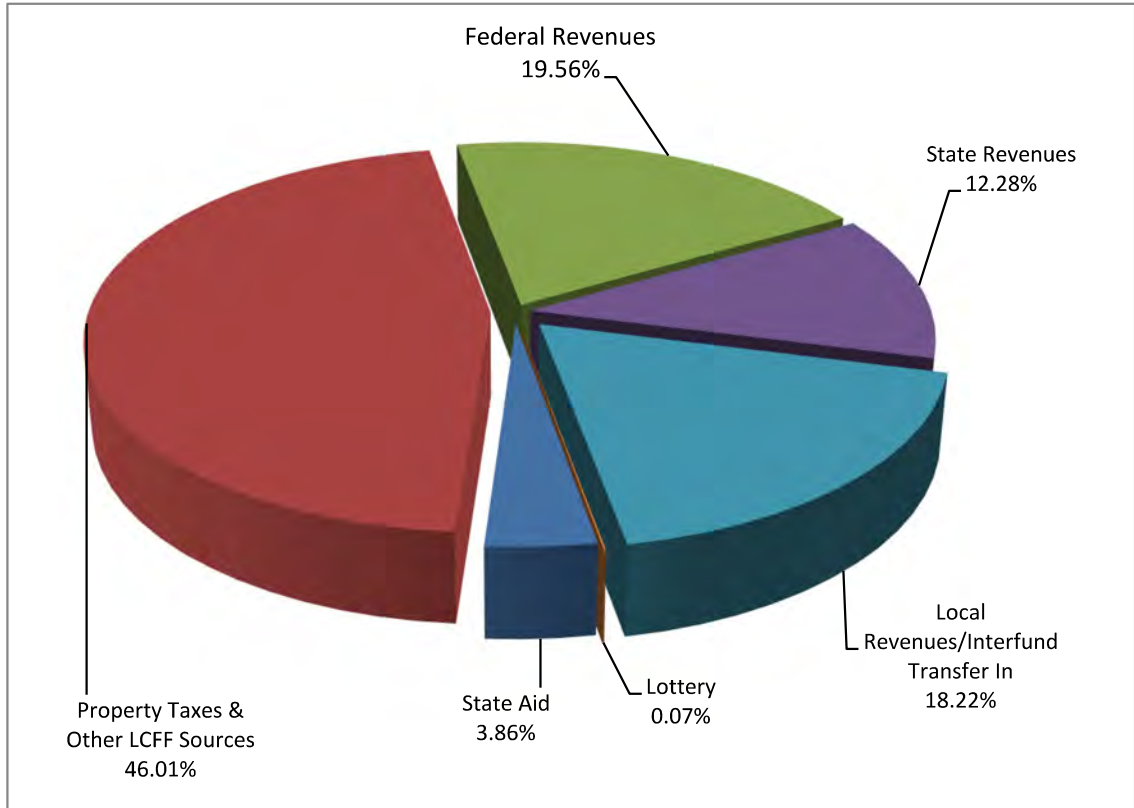
SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - COMBINED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2023-24 FIRST INTERIM BUDGET

| | Adopted Budget 07/01/2023 | First Interim Budget 10/31/2023 | Increase/ (Decrease) |
|---|------------------------------|---------------------------------------|-------------------------|
| | (A) | (B) | (C = B - A) |
| A) REVENUES | | | |
| LCFF Sources | \$ 193,067,413 | \$ 197,103,561 | \$ 4,036,148 |
| Federal Revenues | 70,524,488 | 77,288,600 | 6,764,112 |
| Other State Revenues | 19,089,955 | 48,817,026 | 29,727,071 |
| Local Revenues | 56,381,254 | 72,006,941 | 15,625,687 |
| TOTAL REVENUES | 339,063,110 | 395,216,128 | 56,153,018 |
| B) EXPENDITURES | | | |
| Certificated Salaries | 71,105,645 | 74,597,641 | 3,491,996 |
| Classified Salaries | 85,967,791 | 88,975,005 | 3,007,214 |
| Employee Benefits | 81,089,008 | 83,383,789 | 2,294,781 |
| Books and Supplies | 6,098,213 | 12,602,052 | 6,503,839 |
| Services and Operating Expenses | 59,669,332 | 113,416,996 | 53,747,664 |
| Capital Outlay | 5,485,409 | 13,634,506 | 8,149,097 |
| Other Outgo | 51,132,771 | 49,846,828 | (1,285,943) |
| Direct Support/Indirect Costs | (1,943,100) | (1,298,695) | 644,405 |
| TOTAL EXPENDITURES | 358,605,069 | 435,158,122 | 76,553,053 |
| C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES | (19,541,959) | (39,941,994) | (20,400,035) |
| D) OTHER FINANCING SOURCES/USES | | | |
| Interfund Transfer In | - | - | - |
| Interfund Transfer Out | 981,750 | 981,750 | - |
| TOTAL OTHER FINANCING SOURCES/USES | (981,750) | (981,750) | - |
| E) NET INCREASE (DECREASE) IN FUND BALANCE | (20,523,709) | (40,923,744) | (20,400,035) |
| F) BEGINNING FUND BALANCE | 99,847,608 | 99,847,608 | - |
| G) ENDING FUND BALANCE | \$ 79,323,899 | \$ 58,923,864 | \$ (20,400,035) |

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - COMBINED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2023-24 FIRST INTERIM BUDGET

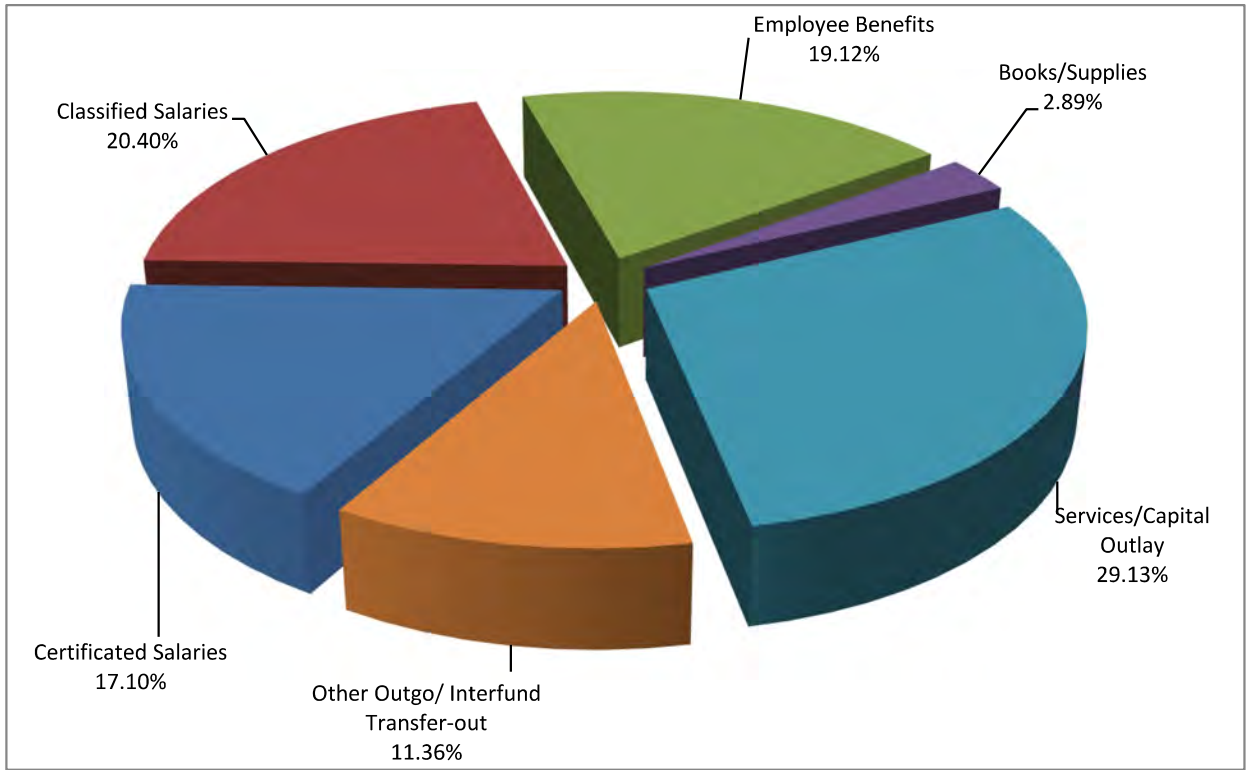
| | Adopted Budget 07/01/2023 | First Interim Budget 10/31/2023 | Increase/ (Decrease) |
|---|------------------------------|---------------------------------------|-------------------------|
| | (A) | (B) | (C = B - A) |
| H) COMPONENTS OF ENDING FUND BALANCE | | | |
| a) Nonspendable | | | |
| Revolving Cash | \$ 25,000 | \$ 25,000 | \$ - |
| b) Restricted | 39,851,859 | 22,253,917 | (17,597,942) |
| c) Assigned | | | |
| Board Designation (Legal) | 176,000 | 176,000 | - |
| Deferred Maintenance | - | 68,191 | 68,191 |
| Facilities | 784,248 | - | (784,248) |
| Technology & Data Services | 7,302,725 | 8,586,187 | 1,283,462 |
| Vacation Liability | 3,692,128 | 3,359,066 | (333,062) |
| 3% Negotiated Salary Increases | - | 3,022,224 | 3,022,224 |
| Stores/Prepaid Expenditures | - | - | - |
| Carryover Unspent Funds | 3,190,073 | - | (3,190,073) |
| Total Designations (a+b+c) | 55,022,033 | 37,490,585 | (17,531,448) |
| d) Reserve for Economic Uncertainty: | | | |
| State Mandated Reserve | 7,191,736 | 8,722,797 | 1,531,061 |
| Board Maintained Reserve | 7,191,737 | 8,722,798 | 1,531,061 |
| e) Unassigned/Undesignated Amount | 9,918,393 | 3,987,684 | (5,930,709) |
| Total Reserve (\$) | 24,301,866 | 21,433,279 | (2,868,587) |
| Total Reserve (%) | 6.76% | 4.91% | -1.85% |
| ENDING FUND BALANCE (a thru e) | \$ 79,323,899 | \$ 58,923,864 | \$ (20,400,035) |

**SANTA CLARA COUNTY OFFICE OF EDUCATION
 COUNTY SCHOOL SERVICE FUND SOURCES OF REVENUE
 2023-24 FIRST INTERIM BUDGET**



| Revenue Category | 2023-24 | |
|--------------------------------------|-----------------------|----------------|
| | First Interim Budget | % of Total |
| State Aid | \$ 15,254,240 | 3.86% |
| Property Taxes & Other LCFF Sources | 181,849,321 | 46.01% |
| Federal Revenues | 77,288,600 | 19.56% |
| State Revenues | 48,547,109 | 12.28% |
| Local Revenues/Interfund Transfer In | 72,006,941 | 18.22% |
| Lottery | 269,917 | 0.07% |
| Total Revenue | \$ 395,216,128 | 100.00% |

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND SOURCES OF EXPENDITURES
2023-24 FIRST INTERIM BUDGET**



| Expenditures Category | 2023-24 | |
|--|-----------------------------|-------------------|
| | First Interim Budget | % of Total |
| Certificated Salaries | \$ 74,597,641 | 17.10% |
| Classified Salaries | 88,975,005 | 20.40% |
| Employee Benefits | 83,383,789 | 19.12% |
| Sub-total Salaries & Benefits | 246,956,435 | 56.62% |
| Books/Supplies | 12,602,052 | 2.89% |
| Services/Capital Outlay | 127,051,502 | 29.13% |
| Other Outgo/ Interfund Transfer-out | 49,529,883 | 11.36% |
| Total Expenditures | \$ 436,139,872 | 100.00% |

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-UNRESTRICTED
MULTI-YEAR PROJECTION (MYP)
2023-24 FIRST INTERIM BUDGET**

| | | Unaudited Actuals | First Interim Budget | MYP | MYP |
|--|-----------|-------------------|-------------------------|----------------|----------------|
| | | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
| REVENUES AND OTHER FINANCING SOURCES | | | | | |
| LCFF Sources | 8010-8099 | 92,835,882 | \$ 100,078,275 | 101,983,999 | 103,198,484 |
| Federal Revenues | 8100-8299 | - | - | - | - |
| Other State Revenues | 8300-8599 | 597,043 | 622,575 | 622,575 | 622,575 |
| Other Local Revenues | 8600-8799 | 15,633,610 | 13,594,153 | 16,651,259 | 16,976,341 |
| Other Financing Sources/Transfers In | 8900-8999 | 4 | - | - | - |
| Contributions | 8980/8990 | (1,072,711) | (1,630,873) | (1,944,855) | (1,811,197) |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | | \$107,993,828 | \$ 112,664,130 | \$ 117,312,978 | \$ 118,986,203 |
| EXPENDITURES AND OTHER FINANCING USES | | | | | |
| Certificated Salaries | | | | | |
| Base Salaries | | \$13,846,891 | \$ 16,014,074 | \$ 16,014,074 | \$ 16,635,564 |
| Step & Column Adjustment | | | | 160,140 | 166,356 |
| Cost-of-Living Adjustment | | | | 235,318 | - |
| Other Adjustments | | | | 226,032 | - |
| Total Certificated Salaries | | \$13,846,891 | \$ 16,014,074 | \$ 16,635,564 | \$ 16,801,920 |
| Classified Salaries | | | | | |
| Base Salaries | | \$31,361,452 | \$ 36,786,203 | \$ 36,786,203 | 38,499,007 |
| Step & Column Adjustment | | | | 367,863 | 384,991 |
| Cost-of-Living Adjustment | | | | 251,142 | - |
| Other Adjustments | | | | 1,093,799 | - |
| Total Classified Salaries | | \$31,361,452 | \$ 36,786,203 | \$ 38,499,007 | \$ 38,883,998 |
| Employee Benefits | | \$19,869,437 | \$ 24,492,795 | \$ 25,648,740 | \$ 25,903,062 |
| Books & Supplies | | 1,825,297 | 2,896,341 | 2,171,574 | 2,119,204 |
| Services & Other Operating Expenses | | 7,922,044 | 13,725,008 | 9,888,683 | 9,697,084 |
| Capital Outlay | | 3,203,821 | 7,053,553 | 1,110,661 | 1,044,120 |
| Other Outgo | | 48,397,653 | 45,176,762 | 45,392,333 | 44,311,254 |
| Direct Support/Indirect Costs | | (15,443,052) | (21,910,219) | (16,176,865) | (16,180,764) |
| Other Financing Uses/Transfers Out | | 976,000 | 981,750 | - | - |
| TOTAL EXPENDITURES AND OTHER FINANCING USES | | \$111,959,542 | \$ 125,216,267 | \$ 123,169,697 | \$ 122,579,878 |
| NET INCREASE/(DECREASE) IN FUND BALANCE | | (\$3,965,714) | \$ (12,552,137) | \$ (5,856,719) | \$ (3,593,675) |

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-UNRESTRICTED
MULTI-YEAR PROJECTION (MYP)
2023-24 FIRST INTERIM BUDGET**

| | Unaudited Actuals 2022-23 | First Interim Budget 2023-24 | MYP 2024-25 | MYP 2025-26 |
|---|------------------------------|------------------------------------|----------------------|----------------------|
| BEGINNING FUND BALANCE | \$53,187,798 | \$ 49,222,084 | \$ 36,669,947 | \$ 30,813,228 |
| PROPERTY TAX ACCOUNTING ADJUSTMENT | - | - | - | - |
| ENDING FUND BALANCE | <u>\$49,222,084</u> | <u>\$36,669,947</u> | <u>\$ 30,813,228</u> | <u>\$ 27,219,553</u> |
| COMPONENTS OF ENDING FUND BALANCE | | | | |
| a) Assigned for: | | | | |
| Revolving Cash | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| Prepaid Expenditures | 5,110 | - | - | - |
| Board Designation (Legal) | 176,000 | 176,000 | 176,000 | 176,000 |
| Facilities | 5,539,184 | - | - | - |
| Technology & Data Services | 10,517,313 | 8,586,187 | 6,551,363 | 4,450,401 |
| Vacation Liability | 3,359,066 | 3,359,066 | 3,359,066 | 3,359,066 |
| 3% Negotiated Salary Increases | - | 3,022,224 | 3,022,224 | 3,022,224 |
| Carryover of Unspent Funds | 5,052,917 | - | - | - |
| Deferred Maintenance | 846,148 | 68,191 | - | - |
| Total Assignments | <u>\$ 25,520,738</u> | <u>\$ 15,236,668</u> | <u>\$ 13,133,653</u> | <u>\$ 11,032,691</u> |
| b) Reserve: | | | | |
| Reserve for Economic Uncertainties | \$ 13,439,279 | \$ 17,445,595 | \$ 13,728,346 | \$ 13,532,932 |
| Undesignated Reserve | 10,262,067 | 3,987,684 | 3,951,229 | 2,653,930 |
| Total Reserve (\$) | <u>\$ 23,701,346</u> | <u>\$ 21,433,279</u> | <u>\$ 17,679,575</u> | <u>\$ 16,186,862</u> |
| Total Reserve (%) | 7.05% | 4.91% | 5.15% | 4.78% |
| ENDING FUND BALANCE (a + b) | <u>\$ 49,222,084</u> | <u>\$ 36,669,947</u> | <u>\$ 30,813,228</u> | <u>\$ 27,219,553</u> |

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-RESTRICTED
MULTI-YEAR PROJECTION (MYP)
2023-24 FIRST INTERIM BUDGET**

| | | Unaudited Actuals | First Interim Budget | MYP | MYP |
|--|-----------|-----------------------|-------------------------|-----------------------|-----------------------|
| | | 2022-23 | 2023-24 | 2024-25 | 2025-26 |
| REVENUES AND OTHER FINANCING SOURCES | | | | | |
| LCFF Sources | 8010-8099 | \$ 91,383,982 | \$ 97,025,286 | \$ 99,414,152 | \$ 100,457,059 |
| Federal Revenues | 8100-8299 | 61,340,315 | 77,288,600 | 52,026,302 | 51,605,504 |
| Other State Revenues | 8300-8599 | 32,208,897 | 48,194,451 | 27,948,371 | 27,393,854 |
| Other Local Revenues | 8600-8799 | 46,417,750 | 58,412,788 | 35,768,835 | 36,077,444 |
| Other Financing Sources/Transfers In | 8900-8999 | - | - | - | - |
| Contributions | 8980/8990 | 1,072,711 | 1,630,873 | 1,944,855 | 1,811,197 |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | | \$ 232,423,654 | \$ 282,551,998 | \$ 217,102,515 | \$ 217,345,058 |
| EXPENDITURES AND OTHER FINANCING USES | | | | | |
| Certificated Salaries | | | | | |
| Base Salaries | | \$ 48,811,168 | \$ 58,583,567 | \$ 58,583,567 | \$ 48,322,693 |
| Step & Column Adjustment | | | | 585,836 | \$ 483,227 |
| Cost-of-Living Adjustment | | | | 268,108 | \$ - |
| Other Adjustments | | | | (11,114,818) | \$ (282,470) |
| Total Certificated Salaries | | \$ 48,811,168 | \$ 58,583,567 | \$ 48,322,693 | \$ 48,523,450 |
| Classified Salaries | | | | | |
| Base Salaries | | \$ 45,921,218 | \$ 52,188,802 | \$ 52,188,802 | \$ 48,650,409 |
| Step & Column Adjustment | | | | 521,888 | \$ 486,503 |
| Cost-of-Living Adjustment | | | | 59,691 | \$ - |
| Other Adjustments | | | | (4,119,972) | \$ (20,193) |
| Total Classified Salaries | | \$ 45,921,218 | \$ 52,188,802 | \$ 48,650,409 | \$ 49,116,719 |
| Employee Benefits | | \$ 50,296,167 | \$ 58,890,994 | \$ 53,919,655 | \$ 54,419,723 |
| Books & Supplies | | 5,105,213 | 9,705,711 | 3,906,471 | \$ 3,817,616 |
| Services & Other Operating Expenses | | 49,128,157 | 99,691,988 | 40,432,122 | \$ 39,738,897 |
| Capital Outlay | | 5,618,198 | 6,580,953 | 5,242,237 | \$ 557,764 |
| Other Outgo | | 4,476,470 | 4,670,066 | 4,368,856 | \$ 4,368,856 |
| Direct Support/Indirect Costs | | 14,668,401 | 20,611,524 | 15,196,499 | \$ 15,200,398 |
| Other Financing Uses/Transfers Out | | - | - | - | \$ - |
| TOTAL EXPENDITURES AND OTHER FINANCING USES | | \$ 224,024,992 | \$ 310,923,605 | \$ 220,038,942 | \$ 215,743,423 |
| NET INCREASE/(DECREASE) IN FUND BALANCE | | 8,398,662 | (28,371,607) | (2,936,427) | 1,601,635 |

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-RESTRICTED
MULTI-YEAR PROJECTION (MYP)
2023-24 FIRST INTERIM BUDGET**

| | Unaudited Actuals 2022-23 | First Interim Budget 2023-24 | MYP 2024-25 | MYP 2025-26 |
|--|---------------------------------|------------------------------------|----------------|----------------|
| BEGINNING FUND BALANCE | \$ 42,226,862 | \$ 50,625,524 | \$ 22,253,917 | \$ 19,317,490 |
| ENDING FUND BALANCE | \$ 50,625,524 | \$ 22,253,917 | \$ 19,317,490 | \$ 20,919,125 |
| COMPONENTS OF ENDING FUND BALANCE | | | | |
| a) Assigned for: | | | | |
| Revolving Cash | \$ - | \$ - | \$ - | \$ - |
| Stores/Prepaid Expenditures | 53,145 | - | - | - |
| All Others (Accounts Receivable) | - | - | - | - |
| Carryover of Unspent Funds | 50,572,379 | 22,253,917 | 19,317,490 | 20,919,125 |
| Total Assignments | \$ 50,625,524 | \$ 22,253,917 | \$ 19,317,490 | \$ 20,919,125 |
| 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) | \$ 50,625,524 | \$ 22,253,917 | \$ 19,317,490 | \$ 20,919,125 |

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-COMBINED
MULTI-YEAR PROJECTION (MYP)
2023-24 FIRST INTERIM BUDGET**

| | Unaudited Actuals 2022-23 | First Interim Budget 2023-24 | MYP 2024-25 | MYP 2025-26 |
|--|------------------------------|------------------------------------|-----------------------|-----------------------|
| REVENUES AND OTHER FINANCING SOURCES | | | | |
| LCFF Sources | \$ 184,219,863 | \$ 197,103,561 | \$ 201,398,151 | \$ 203,655,543 |
| Federal Revenues | 61,340,315 | 77,288,600 | 52,026,302 | 51,605,504 |
| Other State Revenues | 32,805,940 | 48,817,026 | 28,570,946 | 28,016,429 |
| Other Local Revenues | 62,051,360 | 72,006,941 | 52,420,094 | 53,053,785 |
| Other Financing Sources/Transfers In | 4 | - | - | - |
| TOTAL REVENUES AND OTHER FINANCING SOURCES | \$ 340,417,482 | \$ 395,216,128 | \$ 334,415,493 | \$ 336,331,261 |
| EXPENDITURES AND OTHER FINANCING USES | | | | |
| Certificated Salaries | | | | |
| Base Salaries | \$ 62,658,058 | \$ 74,597,641 | \$ 74,597,641 | \$ 64,958,257 |
| Step & Column Adjustments | | | 745,976 | 649,583 |
| COLA | | | 503,426 | - |
| Other Adjustments | | | (10,888,786) | (282,470) |
| Total Certificated Salaries | \$ 62,658,058 | \$ 74,597,641 | \$ 64,958,257 | \$ 65,325,370 |
| Classified Salaries | | | | |
| Base Salaries | \$ 77,282,670 | \$ 88,975,005 | \$ 88,975,005 | \$ 87,149,416 |
| Step & Column Adjustments | | | 889,751 | 871,494 |
| COLA | | | 310,833 | - |
| Other Adjustments | | | (3,026,173) | (20,193) |
| Total Classified Salaries | \$ 77,282,670 | \$ 88,975,005 | \$ 87,149,416 | \$ 88,000,717 |
| Employee Benefits | \$ 70,165,603 | \$ 83,383,789 | \$ 79,568,395 | \$ 80,322,785 |
| Books & Supplies | 6,930,510 | 12,602,052 | 6,078,045 | 5,936,820 |
| Services & Other Operating Expenses | 57,050,200 | 113,416,996 | 50,320,805 | 49,435,981 |
| Capital Outlay | 8,822,019 | 13,634,506 | 6,352,898 | 1,601,884 |
| Other Outgo | 52,874,123 | 49,846,828 | 49,761,189 | 48,680,110 |
| Direct Support/Indirect Costs | (774,651) | (1,298,695) | (980,366) | (980,366) |
| Other Financing Uses/Transfers Out | 976,000 | 981,750 | - | - |
| TOTAL EXPENDITURES AND OTHER FINANCING USES | \$ 335,984,534 | \$ 436,139,872 | \$ 343,208,639 | \$ 338,323,301 |
| NET INCREASE/(DECREASE) IN FUND BALANCE | 4,432,948 | (40,923,744) | (8,793,146) | (1,992,040) |

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-COMBINED
MULTI-YEAR PROJECTION (MYP)
2023-24 FIRST INTERIM BUDGET**

| | Unaudited Actuals 2022-23 | First Interim Budget 2023-24 | MYP 2024-25 | MYP 2025-26 |
|---|------------------------------|------------------------------------|----------------------|----------------------|
| BEGINNING FUND BALANCE | \$ 95,414,660 | \$ 99,847,608 | \$ 58,923,864 | \$ 50,130,718 |
| PROPERTY TAX ACCOUNTING ADJUSTMENT | \$ - | \$ - | \$ - | \$ - |
| ENDING FUND BALANCE | \$ 99,847,608 | \$ 58,923,864 | \$ 50,130,718 | \$ 48,138,678 |
| COMPONENTS OF ENDING FUND BALANCE | | | | |
| a) Assigned for: | | | | |
| Revolving Cash | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 25,000 |
| Stores/Prepaid Expenditures | 58,255 | - | - | - |
| Board Designation (Legal) | 176,000 | 176,000 | 176,000 | 176,000 |
| Facilities | 5,539,184 | - | - | - |
| Technology & Data Services | 10,517,313 | 8,586,187 | 6,551,363 | 4,450,401 |
| Vacation Liability | 3,359,066 | 3,359,066 | 3,359,066 | 3,359,066 |
| 3% Negotiated Salary Increases | - | 3,022,224 | 3,022,224 | 3,022,224 |
| Carryover of Unspent Funds | 55,625,296 | 22,253,917 | 19,317,490 | 20,919,125 |
| Deferred Maintenance | 846,148 | 68,191 | - | - |
| Total Assignments | \$ 76,146,262 | \$ 37,490,585 | \$ 32,451,143 | \$ 31,951,816 |
| b) Reserve: | | | | |
| Reserve for Economic Uncertainties | \$ 13,439,279 | \$ 17,445,595 | \$ 13,728,346 | \$ 13,532,932 |
| Undesignated Reserve | 10,262,067 | 3,987,684 | 3,951,229 | 2,653,930 |
| Total Reserve (\$) | \$ 23,701,346 | \$ 21,433,279 | \$ 17,679,575 | \$ 16,186,862 |
| Total Reserve (%) | 7.05% | 4.91% | 5.15% | 4.78% |
| ENDING FUND BALANCE (a + b) | \$ 99,847,608 | \$ 58,923,864 | \$ 50,130,718 | \$ 48,138,678 |

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 Dewan
County Superintendent or Designee

Date: 12/13/2023

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 13, 2023

Signed: Mary Ann Dewan
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: Lauren Nguyen

Telephone: 4084536567

Title: Interim Director, Internal Business Services

E-mail: LaNguyen@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 | |

First Interim
COUNTY OFFICE OF EDUCATION CERTIFICATION OF INTERIM
REPORT
For the Fiscal Year 2023-24

| | | | | |
|---|---|---|-----------|------------|
| 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 years' (2022-23) annual payment? | X | |
| | | • If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources? | X | |
| S7a | Postemployment Benefits Other than Pensions | Does the county office provide postemployment benefits other than pensions (OPEB)? | | X |
| | | • If yes, have there been changes since budget adoption in OPEB liabilities? | X | |
| S7b | Other Self-insurance Benefits | Does the county office operate any self-insurance programs (e.g., workers' compensation)? | | X |
| | | • If yes, have there been changes since budget adoption in self-insurance liabilities? | X | |
| S8 | Status of Labor Agreements | As of first interim projections, are salary and benefit negotiations still unsettled for: | | |
| | | • Certificated? (Section S8A, Line 1b) | | X |
| | | • Classified? (Section S8B, Line 1b) | | X |
| | | • Management/supervisor/confidential? (Section S8C, Line 1b) | n/a | |
| S9 | Status of Other Funds | Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year? | X | |

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

| Description | Resource Codes | 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 | 99,808,666.00 | 100,078,275.00 | 15,274,256.23 | 100,078,275.00 | 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 | 614,987.00 | 622,575.00 | 2,476.65 | 622,575.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 13,348,128.00 | 13,594,153.00 | 11,571,079.55 | 13,594,153.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 113,771,781.00 | 114,295,003.00 | 26,847,812.43 | 114,295,003.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 15,729,182.00 | 16,014,074.00 | 5,140,170.85 | 16,014,074.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 35,599,562.00 | 36,786,203.00 | 11,986,309.79 | 36,786,203.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 23,799,403.00 | 24,492,795.00 | 7,735,122.00 | 24,492,795.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 2,412,418.00 | 2,896,341.00 | 429,676.93 | 2,896,341.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 11,633,455.00 | 13,725,008.00 | 5,237,653.69 | 13,725,008.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 2,151,240.00 | 7,053,553.00 | 189,357.14 | 7,053,553.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 47,042,811.00 | 45,176,762.00 | (48,397,315.00) | 45,176,762.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (17,290,011.00) | (21,910,219.00) | (3,972,309.91) | (21,910,219.00) | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 121,078,060.00 | 124,234,517.00 | (21,651,334.51) | 124,234,517.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (7,306,279.00) | (9,939,514.00) | 48,499,146.94 | (9,939,514.00) | | |
| 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 | 981,750.00 | 981,750.00 | 23,375.00 | 981,750.00 | 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 | (1,462,015.00) | (1,630,873.00) | 0.00 | (1,630,873.00) | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (2,443,765.00) | (2,612,623.00) | (23,375.00) | (2,612,623.00) | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (9,750,044.00) | (12,552,137.00) | 48,475,771.94 | (12,552,137.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 49,222,083.83 | 49,222,083.83 | | 49,222,083.83 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 49,222,083.83 | 49,222,083.83 | | 49,222,083.83 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 49,222,083.83 | 49,222,083.83 | | 49,222,083.83 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 39,472,039.83 | 36,669,946.83 | | 36,669,946.83 | | |
| 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 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 15,145,174.00 | 15,211,668.00 | | 15,211,668.00 | | |
| Board Designation (Legal) | 0000 | 9780 | 176,000.00 | | | | | |
| Technology and Data Services | 0000 | 9780 | 7,302,725.00 | | | | | |
| Vacation Liability | 0000 | 9780 | 3,692,128.00 | | | | | |
| Facilities | 0000 | 9780 | 784,248.00 | | | | | |
| Carryover Unspent Funds | 0000 | 9780 | 3,190,073.00 | | | | | |
| Board Designation | 0000 | 9780 | | 176,000.00 | | | | |
| Technology and Data Services | 0000 | 9780 | | 8,586,187.00 | | | | |
| Vacation Liability | 0000 | 9780 | | 3,359,066.00 | | | | |
| Reserve for salary negotiations for FD 800 | 0000 | 9780 | | 3,022,224.00 | | | | |
| Deferred Maintenance | 0000 | 9780 | | 68,191.00 | | | | |
| Board Designation (Legal) | 0000 | 9780 | | | | 176,000.00 | | |
| Technology and Data Services | 0000 | 9780 | | | | 8,586,187.00 | | |
| Vacation Liability | 0000 | 9780 | | | | 3,359,066.00 | | |
| Reserved for salary negotiations (For FD 800) | 0000 | 9780 | | | | 3,022,224.00 | | |
| Deferred Maintenance | 0000 | 9780 | | | | 68,191.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 14,383,473.00 | 17,445,595.00 | | 17,445,595.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 9,918,392.83 | 3,987,683.83 | | 3,987,683.83 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 14,984,631.00 | 15,254,240.00 | 2,660,326.00 | 15,254,240.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 83,000.00 | 83,000.00 | 10,929.00 | 83,000.00 | 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 | 644,469.00 | 644,469.00 | 0.00 | 644,469.00 | 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 | 195,341,280.00 | 195,341,280.00 | 0.00 | 195,341,280.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 10,330,444.00 | 10,330,444.00 | 10,706,140.69 | 10,330,444.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 878.00 | 878.00 | 133.71 | 878.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 4,737,600.00 | 4,737,600.00 | 1,647,918.66 | 4,737,600.00 | 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 | 9,754,759.00 | 9,754,759.00 | 54,014.17 | 9,754,759.00 | 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 | | | | | | | | |

| Description | Resource Codes | 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) |
|--|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 235,877,250.00 | 236,146,859.00 | 15,079,462.23 | 236,146,859.00 | 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 | 1,151,787.00 | 1,151,787.00 | 194,794.00 | 1,151,787.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | (137,220,371.00) | (137,220,371.00) | 0.00 | (137,220,371.00) | 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 | | | 99,808,666.00 | 100,078,275.00 | 15,274,256.23 | 100,078,275.00 | 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 | | | | | | |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | | | | | | |
| Title III, Part A, English Learner Program | 4203 | 8290 | | | | | | |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | | | | | |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630 | 8290 | | | | | | |
| Career and Technical Education | 3500-3599 | 8290 | | | | | | |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 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% |

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|---|------------------------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 347,706.00 | 347,706.00 | 0.00 | 347,706.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 184,281.00 | 191,869.00 | 2,476.65 | 191,869.00 | 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 | | | 614,987.00 | 622,575.00 | 2,476.65 | 622,575.00 | 0.00 | 0.0% |
| 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 | 111,598.76 | 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 | 1,929,504.00 | 1,929,504.00 | (8,327.06) | 1,929,504.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 5,042,333.58 | 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% |

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|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Interagency Services | | 8677 | 5,271,996.00 | 5,273,996.00 | 4,406,916.45 | 5,273,996.00 | 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 | 2,441,118.00 | 2,441,118.00 | 597,071.92 | 2,441,118.00 | 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 | | |
| All Other Local Revenue | | 8699 | 2,630,510.00 | 2,874,535.00 | 1,413,815.90 | 2,874,535.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 905,000.00 | 905,000.00 | 7,670.00 | 905,000.00 | 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 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 13,348,128.00 | 13,594,153.00 | 11,571,079.55 | 13,594,153.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 113,771,781.00 | 114,295,003.00 | 26,847,812.43 | 114,295,003.00 | 0.00 | 0.0% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 3,956,461.00 | 4,027,310.00 | 1,409,120.93 | 4,027,310.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 488,671.00 | 519,912.00 | 173,835.55 | 519,912.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 11,220,569.00 | 11,329,531.00 | 3,503,183.25 | 11,329,531.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 63,481.00 | 137,321.00 | 54,031.12 | 137,321.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 15,729,182.00 | 16,014,074.00 | 5,140,170.85 | 16,014,074.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 462,382.00 | 421,821.00 | 148,920.44 | 421,821.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 4,564,328.00 | 4,564,925.00 | 1,581,994.05 | 4,564,925.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 11,928,032.00 | 12,557,068.00 | 3,982,551.51 | 12,557,068.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 17,642,239.00 | 17,972,107.00 | 5,827,503.62 | 17,972,107.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 1,002,581.00 | 1,270,282.00 | 445,340.17 | 1,270,282.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 35,599,562.00 | 36,786,203.00 | 11,986,309.79 | 36,786,203.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 2,909,503.00 | 2,928,638.00 | 929,692.72 | 2,928,638.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 9,433,058.00 | 9,766,711.00 | 2,991,774.27 | 9,766,711.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 2,883,085.00 | 2,994,917.00 | 978,581.32 | 2,994,917.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 8,016,648.00 | 8,229,442.00 | 2,647,720.73 | 8,229,442.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 26,903.00 | 29,218.00 | 11,198.45 | 29,218.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 530,206.00 | 543,869.00 | 176,094.51 | 543,869.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 60.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 23,799,403.00 | 24,492,795.00 | 7,735,122.00 | 24,492,795.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 47,089.00 | 46,705.00 | 31,551.62 | 46,705.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 123,279.00 | 134,731.00 | 53,848.94 | 134,731.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 1,758,929.00 | 2,221,268.00 | 290,485.77 | 2,221,268.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 478,954.00 | 489,470.00 | 52,210.69 | 489,470.00 | 0.00 | 0.0% |
| Food | | 4700 | 4,167.00 | 4,167.00 | 1,579.91 | 4,167.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 2,412,418.00 | 2,896,341.00 | 429,676.93 | 2,896,341.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 83,160.00 | 1,233,160.00 | 71,010.00 | 1,233,160.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 699,555.00 | 829,221.00 | 137,352.79 | 829,221.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 256,192.00 | 297,479.00 | 132,313.26 | 297,479.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 623,598.00 | 623,598.00 | 3,056,890.84 | 623,598.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 1,127,493.00 | 1,109,171.00 | 412,531.21 | 1,109,171.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 908,419.00 | 967,482.00 | 227,607.50 | 967,482.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | (2,578,353.00) | (2,844,040.00) | (795,513.14) | (2,844,040.00) | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (588,984.00) | (597,896.00) | (183,623.22) | (597,896.00) | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 10,572,262.00 | 11,561,919.00 | 1,971,724.84 | 11,561,919.00 | 0.00 | 0.0% |
| Communications | | 5900 | 530,113.00 | 544,914.00 | 207,359.61 | 544,914.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 11,633,455.00 | 13,725,008.00 | 5,237,653.69 | 13,725,008.00 | 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 | 889,143.00 | 5,806,068.00 | 96,857.77 | 5,806,068.00 | 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 | 958,492.00 | 940,587.00 | 82,762.31 | 940,587.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 303,605.00 | 306,898.00 | 9,737.06 | 306,898.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 2,151,240.00 | 7,053,553.00 | 189,357.14 | 7,053,553.00 | 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% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | | | | | |
| 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 | 47,042,811.00 | 45,176,762.00 | (48,397,315.00) | 45,176,762.00 | 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) | | | 47,042,811.00 | 45,176,762.00 | (48,397,315.00) | 45,176,762.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (15,346,911.00) | (20,611,524.00) | (3,669,623.79) | (20,611,524.00) | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (1,943,100.00) | (1,298,695.00) | (302,686.12) | (1,298,695.00) | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (17,290,011.00) | (21,910,219.00) | (3,972,309.91) | (21,910,219.00) | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 121,078,060.00 | 124,234,517.00 | (21,651,334.51) | 124,234,517.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 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 | 981,750.00 | 981,750.00 | 23,375.00 | 981,750.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 981,750.00 | 981,750.00 | 23,375.00 | 981,750.00 | 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 | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | (2,637,588.00) | (2,726,082.00) | 0.00 | (2,726,082.00) | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 1,175,573.00 | 1,095,209.00 | 0.00 | 1,095,209.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (1,462,015.00) | (1,630,873.00) | 0.00 | (1,630,873.00) | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (2,443,765.00) | (2,612,623.00) | (23,375.00) | (2,612,623.00) | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 93,258,747.00 | 97,025,286.00 | 0.00 | 97,025,286.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 70,524,488.00 | 77,288,600.00 | 18,848,195.73 | 77,288,600.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 18,474,968.00 | 48,194,451.00 | 7,527,657.14 | 48,194,451.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 43,033,126.00 | 58,412,788.00 | 7,241,359.72 | 58,412,788.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 225,291,329.00 | 280,921,125.00 | 33,617,212.59 | 280,921,125.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 55,376,463.00 | 58,583,567.00 | 16,200,191.90 | 58,583,567.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 50,368,229.00 | 52,188,802.00 | 16,564,902.09 | 52,188,802.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 57,289,605.00 | 58,890,994.00 | 16,015,702.30 | 58,890,994.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 3,685,795.00 | 9,705,711.00 | 990,748.59 | 9,705,711.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 48,035,877.00 | 99,691,988.00 | 4,847,902.19 | 99,691,988.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 3,334,169.00 | 6,580,953.00 | 215,721.99 | 6,580,953.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 4,089,960.00 | 4,670,066.00 | 9,389.42 | 4,670,066.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 15,346,911.00 | 20,611,524.00 | 3,669,623.79 | 20,611,524.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 237,527,009.00 | 310,923,605.00 | 58,514,182.27 | 310,923,605.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (12,235,680.00) | (30,002,480.00) | (24,896,969.68) | (30,002,480.00) | | |
| 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 | 1,462,015.00 | 1,630,873.00 | 0.00 | 1,630,873.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,462,015.00 | 1,630,873.00 | 0.00 | 1,630,873.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (10,773,665.00) | (28,371,607.00) | (24,896,969.68) | (28,371,607.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 50,625,524.36 | 50,625,524.36 | | 50,625,524.36 | 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) | | | 50,625,524.36 | 50,625,524.36 | | 50,625,524.36 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 50,625,524.36 | 50,625,524.36 | | 50,625,524.36 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 39,851,859.36 | 22,253,917.36 | | 22,253,917.36 | | |
| 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 | 39,851,859.36 | 22,253,920.42 | | 22,253,920.42 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Other 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 | (3.06) | | (3.06) | | |
| 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 | 93,258,747.00 | 97,025,286.00 | 0.00 | 97,025,286.00 | 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 | | | 93,258,747.00 | 97,025,286.00 | 0.00 | 97,025,286.00 | 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 | 2,145,437.00 | 2,207,975.00 | (1,852,117.00) | 2,207,975.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 974,884.00 | 1,066,317.00 | (914,287.50) | 1,066,317.00 | 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 | | |

| Description | Resource Codes | 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) |
|--|--|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| 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 | 238,000.00 | 238,000.00 | 0.00 | 238,000.00 | 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 | 860,309.00 | 1,030,281.00 | 256,079.35 | 1,030,281.00 | 0.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 656,802.00 | 1,202,245.00 | 182,826.96 | 1,202,245.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 27,156.00 | 29,100.00 | 0.00 | 29,100.00 | 0.00 | 0.0% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 55,294.00 | 83,735.00 | 18,143.92 | 83,735.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 151,245.00 | 0.00 | 151,245.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630 | 8290 | 9,990,923.00 | 10,263,041.00 | (2,246,137.41) | 10,263,041.00 | 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 | 55,575,683.00 | 61,016,661.00 | 23,403,687.41 | 61,016,661.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 70,524,488.00 | 77,288,600.00 | 18,848,195.73 | 77,288,600.00 | 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 | 2,509,387.00 | 2,841,145.00 | 112,577.56 | 2,841,145.00 | 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 | 3,870,021.00 | 3,870,021.00 | 1,147,668.00 | 3,870,021.00 | 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 | 72,629.00 | 78,048.00 | 9,157.78 | 78,048.00 | 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 | 93,112.00 | 0.00 | 93,112.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6680, 6685, 6690, 6695 | 8590 | 1,602,642.00 | 1,848,719.00 | (152,481.72) | 1,848,719.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 10,420,289.00 | 39,463,406.00 | 6,410,735.52 | 39,463,406.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, OTHER STATE REVENUE | | | 18,474,968.00 | 48,194,451.00 | 7,527,657.14 | 48,194,451.00 | 0.00 | 0.0% |
| 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 | 52,000.00 | 52,000.00 | 26,760.71 | 52,000.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 45,000.00 | 65,000.00 | 43,730.24 | 65,000.00 | 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 | 1,308,182.00 | 1,645,774.00 | 361,187.92 | 1,645,774.00 | 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 | 17,154,030.00 | 33,400,784.00 | 6,671,670.99 | 33,400,784.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-LCFF (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 96,667.00 | 0.00 | 96,667.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 1,936,604.00 | 4,467,302.00 | 2,310,140.83 | 4,467,302.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 506,509.00 | 0.00 | (1,928,424.28) | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 19,530,801.00 | 16,185,261.00 | (243,706.69) | 16,185,261.00 | 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 | | | | | | | | |

| Description | Resource Codes | 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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | | | 43,033,126.00 | 58,412,788.00 | 7,241,359.72 | 58,412,788.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 225,291,329.00 | 280,921,125.00 | 33,617,212.59 | 280,921,125.00 | 0.00 | 0.0% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 29,024,036.00 | 28,031,278.00 | 8,234,213.75 | 28,031,278.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 9,785,736.00 | 9,191,452.00 | 2,852,345.67 | 9,191,452.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 12,478,656.00 | 14,907,170.00 | 3,938,005.27 | 14,907,170.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 4,088,035.00 | 6,453,667.00 | 1,175,627.21 | 6,453,667.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 55,376,463.00 | 58,583,567.00 | 16,200,191.90 | 58,583,567.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 26,201,990.00 | 25,981,210.00 | 8,798,642.56 | 25,981,210.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 11,693,985.00 | 11,885,189.00 | 3,874,075.08 | 11,885,189.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 2,871,934.00 | 3,180,779.00 | 847,631.86 | 3,180,779.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 7,516,454.00 | 8,442,110.00 | 2,360,034.93 | 8,442,110.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 2,083,866.00 | 2,699,514.00 | 684,517.66 | 2,699,514.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 50,368,229.00 | 52,188,802.00 | 16,564,902.09 | 52,188,802.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 15,090,219.00 | 15,631,287.00 | 2,825,338.46 | 15,631,287.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 13,621,188.00 | 14,035,349.00 | 4,014,389.80 | 14,035,349.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 4,819,708.00 | 5,012,474.00 | 1,543,338.58 | 5,012,474.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 21,019,577.00 | 21,455,540.00 | 6,827,664.34 | 21,455,540.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 62,065.00 | 63,280.00 | 16,174.37 | 63,280.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 2,676,848.00 | 2,693,064.00 | 788,796.75 | 2,693,064.00 | 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 | | | 57,289,605.00 | 58,890,994.00 | 16,015,702.30 | 58,890,994.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 18,843.00 | 9,895.74 | 18,843.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 23,217.00 | 264,336.00 | 30,139.51 | 264,336.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 3,052,100.00 | 8,079,928.00 | 632,982.54 | 8,079,928.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 610,478.00 | 1,110,655.00 | 317,047.19 | 1,110,655.00 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 231,949.00 | 683.61 | 231,949.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 3,685,795.00 | 9,705,711.00 | 990,748.59 | 9,705,711.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 31,304,999.00 | 46,412,935.00 | 1,096,543.56 | 46,412,935.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 867,328.00 | 1,444,118.00 | 215,466.02 | 1,444,118.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 50,070.00 | 82,009.00 | 14,872.27 | 82,009.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 8,332.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 841,525.00 | 1,053,871.00 | 214,613.52 | 1,053,871.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 744,995.00 | 891,008.00 | 134,390.04 | 891,008.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 2,578,353.00 | 2,844,040.00 | 795,513.14 | 2,844,040.00 | 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) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Transfers of Direct Costs - Interfund | | 5750 | 307,729.00 | 324,802.00 | 69,822.63 | 324,802.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 10,959,438.00 | 46,200,265.00 | 2,271,435.86 | 46,200,265.00 | 0.00 | 0.0% |
| Communications | | 5900 | 373,108.00 | 438,940.00 | 35,245.15 | 438,940.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 48,035,877.00 | 99,691,988.00 | 4,847,902.19 | 99,691,988.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 69,086.00 | 0.00 | 69,086.00 | 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 | 3,165,599.00 | 4,675,888.00 | 115,113.99 | 4,675,888.00 | 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 | 168,570.00 | 1,775,154.00 | 47,462.51 | 1,775,154.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 60,825.00 | 53,145.49 | 60,825.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 3,334,169.00 | 6,580,953.00 | 215,721.99 | 6,580,953.00 | 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 | 1,419,042.00 | 1,419,042.00 | 0.00 | 1,419,042.00 | 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 | 96,667.00 | 0.00 | 96,667.00 | 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 Transfers | All Other | 7281-7283 | 30,909.00 | 30,909.00 | 0.00 | 30,909.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 2,640,009.00 | 3,123,448.00 | 9,389.42 | 3,123,448.00 | 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) | | | 4,089,960.00 | 4,670,066.00 | 9,389.42 | 4,670,066.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Transfers of Indirect Costs | | 7310 | 15,346,911.00 | 20,611,524.00 | 3,669,623.79 | 20,611,524.00 | 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 | | | 15,346,911.00 | 20,611,524.00 | 3,669,623.79 | 20,611,524.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 237,527,009.00 | 310,923,605.00 | 58,514,182.27 | 310,923,605.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | |
| SOURCES | | | | | | | | |
| State Apportionments | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBJTAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 2,637,588.00 | 2,726,082.00 | 0.00 | 2,726,082.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | (1,175,573.00) | (1,095,209.00) | 0.00 | (1,095,209.00) | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 1,462,015.00 | 1,630,873.00 | 0.00 | 1,630,873.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 1,462,015.00 | 1,630,873.00 | 0.00 | 1,630,873.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 193,067,413.00 | 197,103,561.00 | 15,274,256.23 | 197,103,561.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 70,524,488.00 | 77,288,600.00 | 18,848,195.73 | 77,288,600.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 19,089,955.00 | 48,817,026.00 | 7,530,133.79 | 48,817,026.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 56,381,254.00 | 72,006,941.00 | 18,812,439.27 | 72,006,941.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 339,063,110.00 | 395,216,128.00 | 60,465,025.02 | 395,216,128.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 71,105,645.00 | 74,597,641.00 | 21,340,362.75 | 74,597,641.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 85,967,791.00 | 88,975,005.00 | 28,551,211.88 | 88,975,005.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 81,089,008.00 | 83,383,789.00 | 23,750,824.30 | 83,383,789.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 6,098,213.00 | 12,602,052.00 | 1,420,425.52 | 12,602,052.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 59,669,332.00 | 113,416,996.00 | 10,085,555.88 | 113,416,996.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 5,485,409.00 | 13,634,506.00 | 405,079.13 | 13,634,506.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 51,132,771.00 | 49,846,828.00 | (48,387,925.58) | 49,846,828.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (1,943,100.00) | (1,298,695.00) | (302,686.12) | (1,298,695.00) | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 358,605,069.00 | 435,158,122.00 | 36,862,847.76 | 435,158,122.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (19,541,959.00) | (39,941,994.00) | 23,602,177.26 | (39,941,994.00) | | |
| 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 | 981,750.00 | 981,750.00 | 23,375.00 | 981,750.00 | 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 | | | (981,750.00) | (981,750.00) | (23,375.00) | (981,750.00) | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (20,523,709.00) | (40,923,744.00) | 23,578,802.26 | (40,923,744.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 99,847,608.19 | 99,847,608.19 | | 99,847,608.19 | 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) | | | 99,847,608.19 | 99,847,608.19 | | 99,847,608.19 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 99,847,608.19 | 99,847,608.19 | | 99,847,608.19 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 79,323,899.19 | 58,923,864.19 | | 58,923,864.19 | | |
| 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 | 39,851,859.36 | 22,253,920.42 | | 22,253,920.42 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 15,145,174.00 | 15,211,668.00 | | 15,211,668.00 | | |
| Board Designation (Legal) | 0000 | 9780 | 176,000.00 | | | | | |
| Technology and Data Services | 0000 | 9780 | 7,302,725.00 | | | | | |
| Vacation Liability | 0000 | 9780 | 3,692,128.00 | | | | | |
| Facilities | 0000 | 9780 | 784,248.00 | | | | | |
| Carryover Unspent Funds | 0000 | 9780 | 3,190,073.00 | | | | | |
| Board Designation | 0000 | 9780 | | 176,000.00 | | | | |
| Technology and Data Services | 0000 | 9780 | | 8,586,187.00 | | | | |
| Vacation Liability | 0000 | 9780 | | 3,359,066.00 | | | | |
| Reserve for salary negotiations for FD 800 | 0000 | 9780 | | 3,022,224.00 | | | | |
| Deferred Maintenance | 0000 | 9780 | | 68,191.00 | | | | |
| Board Designation (Legal) | 0000 | 9780 | | | | 176,000.00 | | |
| Technology and Data Services | 0000 | 9780 | | | | 8,586,187.00 | | |
| Vacation Liability | 0000 | 9780 | | | | 3,359,066.00 | | |
| Reserved for salary negotiations (For FD 800) | 0000 | 9780 | | | | 3,022,224.00 | | |
| Deferred Maintenance | 0000 | 9780 | | | | 68,191.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 14,383,473.00 | 17,445,595.00 | | 17,445,595.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 9,918,392.83 | 3,987,680.77 | | 3,987,680.77 | | |
| LCFF SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 14,984,631.00 | 15,254,240.00 | 2,660,326.00 | 15,254,240.00 | 0.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 83,000.00 | 83,000.00 | 10,929.00 | 83,000.00 | 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 | 644,469.00 | 644,469.00 | 0.00 | 644,469.00 | 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 | 195,341,280.00 | 195,341,280.00 | 0.00 | 195,341,280.00 | 0.00 | 0.0% |
| Unsecured Roll Taxes | | 8042 | 10,330,444.00 | 10,330,444.00 | 10,706,140.69 | 10,330,444.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 878.00 | 878.00 | 133.71 | 878.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 4,737,600.00 | 4,737,600.00 | 1,647,918.66 | 4,737,600.00 | 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 | 9,754,759.00 | 9,754,759.00 | 54,014.17 | 9,754,759.00 | 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 | | | 235,877,250.00 | 236,146,859.00 | 15,079,462.23 | 236,146,859.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|--|--------------|-----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| 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 | 1,151,787.00 | 1,151,787.00 | 194,794.00 | 1,151,787.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | (43,961,624.00) | (40,195,085.00) | 0.00 | (40,195,085.00) | 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 | | | 193,067,413.00 | 197,103,561.00 | 15,274,256.23 | 197,103,561.00 | 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 | 2,145,437.00 | 2,207,975.00 | (1,852,117.00) | 2,207,975.00 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 974,884.00 | 1,066,317.00 | (914,287.50) | 1,066,317.00 | 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 | 238,000.00 | 238,000.00 | 0.00 | 238,000.00 | 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 | 860,309.00 | 1,030,281.00 | 256,079.35 | 1,030,281.00 | 0.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | 656,802.00 | 1,202,245.00 | 182,826.96 | 1,202,245.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | 27,156.00 | 29,100.00 | 0.00 | 29,100.00 | 0.00 | 0.0% |
| Title III, Part A, Immigrant Student Program | 4201 | 8290 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title III, Part A, English Learner Program | 4203 | 8290 | 55,294.00 | 83,735.00 | 18,143.92 | 83,735.00 | 0.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | 0.00 | 151,245.00 | 0.00 | 151,245.00 | 0.00 | 0.0% |
| Other NCLB / Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630 | 8290 | 9,990,923.00 | 10,263,041.00 | (2,246,137.41) | 10,263,041.00 | 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 | 55,575,683.00 | 61,016,661.00 | 23,403,687.41 | 61,016,661.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 70,524,488.00 | 77,288,600.00 | 18,848,195.73 | 77,288,600.00 | 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 | 2,509,387.00 | 2,841,145.00 | 112,577.56 | 2,841,145.00 | 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 | 3,870,021.00 | 3,870,021.00 | 1,147,668.00 | 3,870,021.00 | 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 | 347,706.00 | 347,706.00 | 0.00 | 347,706.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 256,910.00 | 269,917.00 | 11,634.43 | 269,917.00 | 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) |
|---|------------------------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 93,112.00 | 0.00 | 93,112.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6680, 6685, 6690, 6695 | 8590 | 1,602,642.00 | 1,848,719.00 | (152,481.72) | 1,848,719.00 | 0.00 | 0.0% |
| California Clean Energy Jobs Act | 6230 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| American Indian Early Childhood Education | 7210 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 10,503,289.00 | 39,546,406.00 | 6,410,735.52 | 39,546,406.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 19,089,955.00 | 48,817,026.00 | 7,530,133.79 | 48,817,026.00 | 0.00 | 0.0% |
| 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 | 52,000.00 | 52,000.00 | 26,760.71 | 52,000.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 215,000.00 | 235,000.00 | 155,329.00 | 235,000.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 1,929,504.00 | 1,929,504.00 | (8,327.06) | 1,929,504.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 5,042,333.58 | 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% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 6,580,178.00 | 6,919,770.00 | 4,768,104.37 | 6,919,770.00 | 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 | 19,595,148.00 | 35,841,902.00 | 7,268,742.91 | 35,841,902.00 | 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 | 96,667.00 | 0.00 | 96,667.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 4,567,114.00 | 7,341,837.00 | 3,723,956.73 | 7,341,837.00 | 0.00 | 0.0% |
| Tuition | | 8710 | 1,411,509.00 | 905,000.00 | (1,920,754.28) | 905,000.00 | 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 | 19,530,801.00 | 16,185,261.00 | (243,706.69) | 16,185,261.00 | 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 | | | 56,381,254.00 | 72,006,941.00 | 18,812,439.27 | 72,006,941.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 339,063,110.00 | 395,216,128.00 | 60,465,025.02 | 395,216,128.00 | 0.00 | 0.0% |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 32,980,497.00 | 32,058,588.00 | 9,643,334.68 | 32,058,588.00 | 0.00 | 0.0% |
| Certificated Pupil Support Salaries | | 1200 | 10,274,407.00 | 9,711,364.00 | 3,026,181.22 | 9,711,364.00 | 0.00 | 0.0% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 23,699,225.00 | 26,236,701.00 | 7,441,188.52 | 26,236,701.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 4,151,516.00 | 6,590,988.00 | 1,229,658.33 | 6,590,988.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 71,105,645.00 | 74,597,641.00 | 21,340,362.75 | 74,597,641.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 26,664,372.00 | 26,403,031.00 | 8,947,563.00 | 26,403,031.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 16,258,313.00 | 16,450,114.00 | 5,456,069.13 | 16,450,114.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 14,799,966.00 | 15,737,847.00 | 4,830,183.37 | 15,737,847.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 25,158,693.00 | 26,414,217.00 | 8,187,538.55 | 26,414,217.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 3,086,447.00 | 3,969,796.00 | 1,129,857.83 | 3,969,796.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 85,967,791.00 | 88,975,005.00 | 28,551,211.88 | 88,975,005.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 17,999,722.00 | 18,559,925.00 | 3,755,031.18 | 18,559,925.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 23,054,246.00 | 23,802,060.00 | 7,006,164.07 | 23,802,060.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 7,702,793.00 | 8,007,391.00 | 2,521,919.90 | 8,007,391.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 29,036,225.00 | 29,684,982.00 | 9,475,385.07 | 29,684,982.00 | 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) |
|---|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| Unemployment Insurance | | 3501-3502 | 88,968.00 | 92,498.00 | 27,372.82 | 92,498.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 3,207,054.00 | 3,236,933.00 | 964,891.26 | 3,236,933.00 | 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 | | | 81,089,008.00 | 83,383,789.00 | 23,750,824.30 | 83,383,789.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 47,089.00 | 65,548.00 | 41,447.36 | 65,548.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 146,496.00 | 399,067.00 | 83,988.45 | 399,067.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 4,811,029.00 | 10,301,196.00 | 923,468.31 | 10,301,196.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 1,089,432.00 | 1,600,125.00 | 369,257.88 | 1,600,125.00 | 0.00 | 0.0% |
| Food | | 4700 | 4,167.00 | 236,116.00 | 2,263.52 | 236,116.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 6,098,213.00 | 12,602,052.00 | 1,420,425.52 | 12,602,052.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 31,388,159.00 | 47,646,095.00 | 1,167,553.56 | 47,646,095.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 1,566,883.00 | 2,273,339.00 | 352,818.81 | 2,273,339.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 306,262.00 | 379,488.00 | 147,185.53 | 379,488.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 631,930.00 | 623,598.00 | 3,056,890.84 | 623,598.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 1,969,018.00 | 2,163,042.00 | 627,144.73 | 2,163,042.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,653,414.00 | 1,858,490.00 | 361,997.54 | 1,858,490.00 | 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 | (281,255.00) | (273,094.00) | (113,800.59) | (273,094.00) | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 21,531,700.00 | 57,762,184.00 | 4,243,160.70 | 57,762,184.00 | 0.00 | 0.0% |
| Communications | | 5900 | 903,221.00 | 983,854.00 | 242,604.76 | 983,854.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 59,669,332.00 | 113,416,996.00 | 10,085,555.88 | 113,416,996.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 69,086.00 | 0.00 | 69,086.00 | 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 | 4,054,742.00 | 10,481,956.00 | 211,971.76 | 10,481,956.00 | 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 | 1,127,062.00 | 2,715,741.00 | 130,224.82 | 2,715,741.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 303,605.00 | 367,723.00 | 62,882.55 | 367,723.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 5,485,409.00 | 13,634,506.00 | 405,079.13 | 13,634,506.00 | 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 | 1,419,042.00 | 1,419,042.00 | 0.00 | 1,419,042.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 96,667.00 | 0.00 | 96,667.00 | 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 | 30,909.00 | 30,909.00 | 0.00 | 30,909.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 49,682,820.00 | 48,300,210.00 | (48,387,925.58) | 48,300,210.00 | 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) | | | 51,132,771.00 | 49,846,828.00 | (48,387,925.58) | 49,846,828.00 | 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 | (1,943,100.00) | (1,298,695.00) | (302,686.12) | (1,298,695.00) | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (1,943,100.00) | (1,298,695.00) | (302,686.12) | (1,298,695.00) | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 358,605,069.00 | 435,158,122.00 | 36,862,847.76 | 435,158,122.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 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 | 981,750.00 | 981,750.00 | 23,375.00 | 981,750.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 981,750.00 | 981,750.00 | 23,375.00 | 981,750.00 | 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% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (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) | | | (981,750.00) | (981,750.00) | (23,375.00) | (981,750.00) | 0.00 | 0.0% |

| Resource | Description | 2023-24 Projected Totals |
|---------------------------|--|-----------------------------|
| 5810 | Other Restricted Federal | 614.00 |
| 6266 | Educator Effectiveness, FY 2021-22 | .09 |
| 6318 | Antibias Education Grant | .32 |
| 6333 | CA Community Schools Partnership Act - Coordination Grant | 375,000.00 |
| 7085 | Learning Communities for School Success Program | .37 |
| 7311 | Classified School Employee Professional Development Block Grant | 164,562.00 |
| 7430 | COVID Mitigation for Counties | 50,000.00 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75) | 10,034,278.50 |
| 9010 | Other Restricted Local | 11,629,465.14 |
| Total, Restricted Balance | | 22,253,920.42 |

| Description | Resource Codes | 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 | 27,845,886.00 | 61,145,774.00 | 12,743,713.00 | 61,145,774.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 2,647,615.00 | 2,647,615.00 | 1,748,587.85 | 2,647,615.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 95,658.14 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 30,493,501.00 | 63,793,389.00 | 14,587,958.99 | 63,793,389.00 | | |
| 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 | 30,493,501.00 | 63,793,389.00 | 13,983,189.11 | 63,793,389.00 | 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 | | | 30,493,501.00 | 63,793,389.00 | 13,983,189.11 | 63,793,389.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 0.00 | 0.00 | 604,769.88 | 0.00 | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | 604,769.88 | 0.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | (103,801.54) | (103,801.54) | | (103,801.54) | 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) | | | (103,801.54) | (103,801.54) | | (103,801.54) | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | (103,801.54) | (103,801.54) | | (103,801.54) | | |
| 2) Ending Balance, June 30 (E + F1e) | | | (103,801.54) | (103,801.54) | | (103,801.54) | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | 9740 | 0.00 | 0.00 | | 0.00 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | (103,801.54) | (103,801.54) | | (103,801.54) | | |
| 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 | | | 27,845,886.00 | 61,145,774.00 | 12,743,713.00 | 61,145,774.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 27,845,886.00 | 61,145,774.00 | 12,743,713.00 | 61,145,774.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| Special Education Master Plan | | | | | | | | |
| Current Year | 6500 | 8311 | 2,647,615.00 | 2,647,615.00 | 1,748,587.85 | 2,647,615.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 2,647,615.00 | 2,647,615.00 | 1,748,587.85 | 2,647,615.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Interest | | 8660 | 0.00 | 0.00 | .01 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 103,801.54 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Pass-Through Revenues From Local Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | | 8792 | 0.00 | 0.00 | (8,143.41) | 0.00 | 0.00 | 0.0% |
| From JPAs | | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 95,658.14 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 30,493,501.00 | 63,793,389.00 | 14,587,958.99 | 63,793,389.00 | | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Other Transfers Out | | | | | | | | |
| Transfers of Pass-Through Revenues | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 27,845,886.00 | 61,145,774.00 | 12,743,713.00 | 61,145,774.00 | 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 | 2,647,615.00 | 2,647,615.00 | 1,239,476.11 | 2,647,615.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 30,493,501.00 | 63,793,389.00 | 13,983,189.11 | 63,793,389.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 30,493,501.00 | 63,793,389.00 | 13,983,189.11 | 63,793,389.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|---------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 2,054,302.00 | 2,427,033.00 | 344,145.08 | 2,427,033.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 28,377,459.00 | 31,167,919.00 | 9,992,948.51 | 31,167,919.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 90,570.81 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 30,431,761.00 | 33,594,952.00 | 10,427,664.40 | 33,594,952.00 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 2,508,318.00 | 2,293,181.00 | 718,549.26 | 2,293,181.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 4,053,291.00 | 3,896,920.00 | 1,181,311.63 | 3,896,920.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 3,550,045.00 | 3,446,335.00 | 1,009,034.15 | 3,446,335.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 6,056,100.00 | 809,647.00 | 91,973.05 | 809,647.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 12,661,323.00 | 23,221,332.00 | 786,072.29 | 23,221,332.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 55,497.00 | 0.00 | 55,497.00 | 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 | 1,943,100.00 | 1,298,695.00 | 302,686.12 | 1,298,695.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 30,772,177.00 | 35,021,607.00 | 4,089,626.50 | 35,021,607.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (340,416.00) | (1,426,655.00) | 6,338,037.90 | (1,426,655.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (340,416.00) | (1,426,655.00) | 6,338,037.90 | (1,426,655.00) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,310,207.42 | 2,310,207.42 | | 2,310,207.42 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,310,207.42 | 2,310,207.42 | | 2,310,207.42 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,310,207.42 | 2,310,207.42 | | 2,310,207.42 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,969,791.42 | 883,552.42 | | 883,552.42 | | |
| 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 | 2,059,930.63 | 973,692.19 | | 973,692.19 | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------------|-------------------------|
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | (90,139.21) | (90,139.77) | | (90,139.77) | | |
| FEDERAL REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8220 | 620,283.00 | 490,692.00 | 47,147.95 | 490,692.00 | 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 | 1,434,019.00 | 1,936,341.00 | 296,997.13 | 1,936,341.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 2,054,302.00 | 2,427,033.00 | 344,145.08 | 2,427,033.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | | | | |
| Child Nutrition Programs | | 8520 | 37,226.00 | 26,394.00 | 2,668.47 | 26,394.00 | 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 | 26,103,739.00 | 26,103,739.00 | 6,797,429.89 | 26,103,739.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 2,236,494.00 | 5,037,786.00 | 3,192,850.15 | 5,037,786.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 28,377,459.00 | 31,167,919.00 | 9,992,948.51 | 31,167,919.00 | 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 | 90,139.21 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Child Development Parent Fees | | 8673 | 0.00 | 0.00 | 431.60 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 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 | 90,570.81 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 30,431,761.00 | 33,594,952.00 | 10,427,664.40 | 33,594,952.00 | | |
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,331,296.00 | 1,122,591.00 | 319,269.09 | 1,122,591.00 | 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 | 1,177,022.00 | 1,170,590.00 | 399,280.17 | 1,170,590.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 2,508,318.00 | 2,293,181.00 | 718,549.26 | 2,293,181.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 1,745,860.00 | 1,548,530.00 | 456,364.80 | 1,548,530.00 | 0.00 | 0.0% |
| Classified Support Salaries | | 2200 | 282,356.00 | 279,234.00 | 89,369.69 | 279,234.00 | 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) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Classified Supervisors' and Administrators' Salaries | | 2300 | 785,643.00 | 745,471.00 | 246,975.65 | 745,471.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 1,204,762.00 | 1,289,015.00 | 385,691.49 | 1,289,015.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 34,670.00 | 34,670.00 | 2,910.00 | 34,670.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 4,053,291.00 | 3,896,920.00 | 1,181,311.63 | 3,896,920.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 419,184.00 | 371,618.00 | 116,220.73 | 371,618.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 1,168,367.00 | 1,107,206.00 | 325,069.38 | 1,107,206.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 362,722.00 | 351,259.00 | 106,188.56 | 351,259.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 1,418,531.00 | 1,446,561.00 | 409,896.73 | 1,446,561.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 3,300.00 | 3,106.00 | 942.03 | 3,106.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 177,941.00 | 166,585.00 | 50,716.72 | 166,585.00 | 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 | | | 3,550,045.00 | 3,446,335.00 | 1,009,034.15 | 3,446,335.00 | 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 | 8,003.00 | 16,523.00 | 1,324.32 | 16,523.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 5,862,774.00 | 475,801.00 | 85,305.45 | 475,801.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 77,000.00 | 235,000.00 | 5,343.28 | 235,000.00 | 0.00 | 0.0% |
| Food | | 4700 | 108,323.00 | 82,323.00 | 0.00 | 82,323.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 6,056,100.00 | 809,647.00 | 91,973.05 | 809,647.00 | 0.00 | 0.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | |
| Subagreements for Services | | 5100 | 3,757,914.00 | 17,823,916.00 | 2,883.64 | 17,823,916.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 23,428.00 | 48,796.00 | 10,073.42 | 48,796.00 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 24,699.00 | 24,699.00 | 23,956.20 | 24,699.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 12,600.00 | 12,600.00 | 0.00 | 12,600.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 81,769.00 | 162,333.00 | 30,112.82 | 162,333.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 41,882.00 | 171,882.00 | 10,164.63 | 171,882.00 | 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 | 281,055.00 | 272,657.00 | 113,428.76 | 272,657.00 | 0.00 | 0.0% |
| Professional/Consulting Services and | | | | | | | | |
| Operating Expenditures | | 5800 | 8,403,646.00 | 4,616,805.00 | 585,932.24 | 4,616,805.00 | 0.00 | 0.0% |
| Communications | | 5900 | 34,330.00 | 87,644.00 | 9,520.58 | 87,644.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 12,661,323.00 | 23,221,332.00 | 786,072.29 | 23,221,332.00 | 0.00 | 0.0% |
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 0.00 | 50,000.00 | 0.00 | 50,000.00 | 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 | 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 | 5,497.00 | 0.00 | 5,497.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 55,497.00 | 0.00 | 55,497.00 | 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 | 1,943,100.00 | 1,298,695.00 | 302,686.12 | 1,298,695.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 1,943,100.00 | 1,298,695.00 | 302,686.12 | 1,298,695.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 30,772,177.00 | 35,021,607.00 | 4,089,626.50 | 35,021,607.00 | | |
| 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% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 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 | 2023-24 Projected Totals |
|---------------------------|--|--------------------------|
| 6129 | Child Development: Center-Based Reserve Account for Department of Social Services Programs | 56,981.18 |
| 6130 | Child Development: Center-Based Reserve Account | 916,711.01 |
| Total, Restricted Balance | | 973,692.19 |

| Description | Resource Codes | 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 | (.31) | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | (.31) | 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 | 981,750.00 | 981,750.00 | 23,375.00 | 981,750.00 | 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 | | | 981,750.00 | 981,750.00 | 23,375.00 | 981,750.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (981,750.00) | (981,750.00) | (23,375.31) | (981,750.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 981,750.00 | 981,750.00 | 23,375.00 | 981,750.00 | 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 | | | 981,750.00 | 981,750.00 | 23,375.00 | 981,750.00 | | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 0.00 | 0.00 | (.31) | 0.00 | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 0.00 | 0.00 | | 0.00 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 0.00 | 0.00 | | 0.00 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 0.00 | 0.00 | | 0.00 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | | 0.00 | | |
| Stores | | 9712 | 0.00 | 0.00 | | 0.00 | | |
| Prepaid Items | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Legally Restricted Balance | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | | 0.00 | | |
| FEDERAL REVENUE | | | | | | | | |
| 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 | (.31) | 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 | (.31) | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | (.31) | 0.00 | | |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 46,750.00 | 46,750.00 | 23,375.00 | 46,750.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 935,000.00 | 935,000.00 | 0.00 | 935,000.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 981,750.00 | 981,750.00 | 23,375.00 | 981,750.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 981,750.00 | 981,750.00 | 23,375.00 | 981,750.00 | | |
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 981,750.00 | 981,750.00 | 23,375.00 | 981,750.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 981,750.00 | 981,750.00 | 23,375.00 | 981,750.00 | 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% |

| Description | Resource Codes | 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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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) | | | 981,750.00 | 981,750.00 | 23,375.00 | 981,750.00 | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|----------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| 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 | 6,784,313.00 | 6,784,313.00 | 2,244,170.13 | 6,784,313.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 6,784,313.00 | 6,784,313.00 | 2,244,170.13 | 6,784,313.00 | | |
| B. EXPENSES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 256,906.00 | 256,906.00 | 43,740.96 | 256,906.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 129,073.00 | 128,251.00 | 22,846.82 | 128,251.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 67,840.00 | 68,425.00 | 191.85 | 68,425.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 8,997,239.00 | 8,997,476.00 | 2,193,574.82 | 8,997,476.00 | 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 | | | 9,451,058.00 | 9,451,058.00 | 2,260,354.45 | 9,451,058.00 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9) | | | (2,666,745.00) | (2,666,745.00) | (16,184.32) | (2,666,745.00) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| E. NET INCREASE (DECREASE) IN NET POSITION (C + D4) | | | (2,666,745.00) | (2,666,745.00) | (16,184.32) | (2,666,745.00) | | |
| F. NET POSITION | | | | | | | | |
| 1) Beginning Net Position | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 22,564,821.26 | 22,564,821.26 | | 22,564,821.26 | 0.00 | 0.0% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| c) As of July 1 - Audited (F1a + F1b) | | | 22,564,821.26 | 22,564,821.26 | | 22,564,821.26 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Position (F1c + F1d) | | | 22,564,821.26 | 22,564,821.26 | | 22,564,821.26 | | |
| 2) Ending Net Position, June 30 (E + F1e) | | | 19,898,076.26 | 19,898,076.26 | | 19,898,076.26 | | |
| 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 | 19,898,076.26 | 19,898,076.26 | | 19,898,076.26 | | |
| 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 | 430,926.00 | 430,926.00 | (100.01) | 430,926.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 999,908.38 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| In-District Premiums/Contributions | | 8674 | 6,118,222.00 | 6,118,222.00 | 1,166,599.64 | 6,118,222.00 | 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 | 77,762.12 | 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 | | | 6,784,313.00 | 6,784,313.00 | 2,244,170.13 | 6,784,313.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 6,784,313.00 | 6,784,313.00 | 2,244,170.13 | 6,784,313.00 | | |
| 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 | 212,448.00 | 212,448.00 | 29,375.80 | 212,448.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 44,458.00 | 44,458.00 | 14,365.16 | 44,458.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 256,906.00 | 256,906.00 | 43,740.96 | 256,906.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 69,365.00 | 68,543.00 | 11,670.08 | 68,543.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 19,653.00 | 19,653.00 | 3,346.24 | 19,653.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 37,270.00 | 37,270.00 | 7,356.42 | 37,270.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 129.00 | 129.00 | 21.86 | 129.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|-------------------------|
| Workers' Compensation | | 3601-3602 | 2,656.00 | 2,656.00 | 452.22 | 2,656.00 | 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 | | | 129,073.00 | 128,251.00 | 22,846.82 | 128,251.00 | 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 | 64,840.00 | 65,425.00 | 191.85 | 65,425.00 | 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 | | | 67,840.00 | 68,425.00 | 191.85 | 68,425.00 | 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 | 0.00 | 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 | 4,044,996.00 | 4,044,996.00 | 1,320,420.26 | 4,044,996.00 | 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 | 437.00 | 371.83 | 437.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 4,948,884.00 | 4,948,884.00 | 872,622.73 | 4,948,884.00 | 0.00 | 0.0% |
| Communications | | 5900 | 960.00 | 960.00 | 160.00 | 960.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 8,997,239.00 | 8,997,476.00 | 2,193,574.82 | 8,997,476.00 | 0.00 | 0.0% |
| 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% |
| Amortization Expense-Subscription Assets | | 6920 | 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 | | | 9,451,058.00 | 9,451,058.00 | 2,260,354.45 | 9,451,058.00 | | |
| 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 | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| (a-b+e) | | | 0.00 | 0.00 | 0.00 | 0.00 | | |

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

| 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 | |
| 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 | |
| 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 | |
| 4. Total, District Regular ADA | | | | | | |
| (Sum of Lines A1 through A3) | | | | | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | | |
| | | | | | 0.00 | |
| b. Special Education-Special Day Class | | | | | | |
| | | | | | 0.00 | |
| c. Special Education-NPS/LCI | | | | | | |
| | | | | | 0.00 | |
| d. Special Education Extended Year | | | | | | |
| | | | | | 0.00 | |
| e. Other County Operated Programs: | | | | | | |
| Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | 0.00 | |
| f. County School Tuition Fund | | | | | | |
| (Out of State Tuition) [EC 2000 and 46380] | | | | | 0.00 | |
| g. Total, District Funded County Program ADA | | | | | | |
| (Sum of Lines A5a through A5f) | | | | | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6. TOTAL DISTRICT ADA | | | | | | |
| (Sum of Line A4 and Line A5g) | | | | | | |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7. Adults in Correctional Facilities | | | | | | |
| | | | | | 0.00 | |
| 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 | |
| b. Juvenile Halls, Homes, and Camps | 50.00 | 129.31 | 50.00 | 129.31 | 0.00 | 0.0% |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 105.00 | 105.00 | 105.00 | 105.00 | 0.00 | 0.0% |
| d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c) | 155.00 | 234.31 | 155.00 | 234.31 | 0.00 | 0.0% |
| 2. District Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | 0.00 | |
| b. Special Education-Special Day Class | 773.13 | 776.80 | 776.80 | 776.80 | 0.00 | 0.0% |
| c. Special Education-NPS/LCI | 17.95 | 18.26 | 18.26 | 18.26 | 0.00 | 0.0% |
| d. Special Education Extended Year | 66.99 | 99.40 | 99.40 | 99.40 | 0.00 | 0.0% |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | 0.00 | |
| f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380] | | | | | 0.00 | |
| g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f) | 858.07 | 894.46 | 894.46 | 894.46 | 0.00 | 0.0% |
| 3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g) | 1,013.07 | 1,128.77 | 1,049.46 | 1,128.77 | 0.00 | 0.0% |
| 4. Adults in Correctional Facilities | | | | | 0.00 | |
| 5. County Operations Grant ADA | 219,264.05 | 219,886.24 | 219,886.24 | 219,886.24 | 0.00 | 0.0% |
| 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 | |
| 2. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | 0.00 | |
| b. Juvenile Halls, Homes, and Camps | | | | | 0.00 | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | 60.00 | 60.00 | 60.00 | 60.00 | 0.00 | 0.0% |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c) | 60.00 | 60.00 | 60.00 | 60.00 | 0.00 | 0.0% |
| 3. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | 200.00 | 200.00 | 200.00 | 200.00 | 0.00 | 0.0% |
| b. Special Education-Special Day Class | | | | | 0.00 | |
| c. Special Education-NPS/LCI | | | | | 0.00 | |
| d. Special Education Extended Year | | | | | 0.00 | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | 0.00 | |
| f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e) | 200.00 | 200.00 | 200.00 | 200.00 | 0.00 | 0.0% |
| 4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f) | 260.00 | 260.00 | 260.00 | 260.00 | 0.00 | 0.0% |
| FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62. | | | | | | |
| 5. Total Charter School Regular ADA | | | | | 0.00 | |
| 6. Charter School County Program Alternative Education ADA | | | | | | |
| a. County Group Home and Institution Pupils | | | | | 0.00 | |
| b. Juvenile Halls, Homes, and Camps | | | | | 0.00 | |
| c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)] | | | | | 0.00 | |
| d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7. Charter School Funded County Program ADA | | | | | | |
| a. County Community Schools | | | | | 0.00 | |
| b. Special Education-Special Day Class | | | | | 0.00 | |
| c. Special Education-NPS/LCI | | | | | 0.00 | |
| d. Special Education Extended Year | | | | | 0.00 | |
| e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools | | | | | 0.00 | |
| f. Total, Charter School Funded County Program ADA | | | | | | |

| Description | ESTIMATED FUNDED ADA Original Budget (A) | ESTIMATED FUNDED ADA Board Approved Operating Budget (B) | ESTIMATED P-2 REPORT ADA Projected Year Totals (C) | ESTIMATED FUNDED ADA Projected Year Totals (D) | DIFFERENCE (Col. D - B) (E) | PERCENTAGE DIFFERENCE (Col. E / B) (F) |
|---|--|--|--|--|-----------------------------|--|
| Program ADA (Sum of Lines C7a through C7e) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8) | 260.00 | 260.00 | 260.00 | 260.00 | 0.00 | 0.0% |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|--|-----------|--------------------------------|----------------|-----------------|----------------|----------------|----------------|----------------|-----------------|----------------|
| ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | | | | | |
| A. BEGINNING CASH | | | 166,098,108.00 | 147,564,382.00 | 129,982,430.00 | 120,981,049.00 | 127,211,114.00 | 145,790,071.00 | 172,916,230.00 | 153,506,343.00 |
| B. RECEIPTS | | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | | |
| Principal Apportionment | 8010-8019 | | 482,504.00 | 460,163.00 | 873,482.00 | 855,106.00 | 721,617.00 | 760,727.00 | 721,617.00 | 1,474,676.00 |
| Property Taxes | 8020-8079 | | 851,493.00 | 292,738.00 | 310,383.00 | 10,953,594.00 | 36,455,668.00 | 37,758,445.00 | 38,045,497.00 | 30,637,335.00 |
| Miscellaneous Funds | 8080-8099 | | 0.00 | 0.00 | 77,220.00 | 117,574.00 | 70,278.00 | 29,282.00 | (20,474,305.00) | 44,900.00 |
| Federal Revenue | 8100-8299 | | 360,952.00 | 7,144,800.00 | 7,216,787.00 | 4,125,656.00 | 4,757,113.00 | 10,318,028.00 | 4,247,009.00 | 4,652,774.00 |
| Other State Revenue | 8300-8599 | | (521,752.00) | (8,229,604.00) | 5,453,352.00 | 10,828,138.00 | 2,733,753.00 | 7,061,383.00 | 3,409,869.00 | 3,373,256.00 |
| Other Local Revenue | 8600-8799 | | 1,779,418.00 | 1,137,423.00 | 10,994,289.00 | 4,901,309.00 | 4,842,467.00 | 2,459,037.00 | 6,293,407.00 | 4,093,595.00 |
| Interfund Transfers In | 8910-8929 | | | | | | | | | |
| All Other Financing Sources | 8930-8979 | | | | | | | | | |
| TOTAL RECEIPTS | | | 2,952,615.00 | 805,520.00 | 24,925,513.00 | 31,781,377.00 | 49,580,896.00 | 58,386,902.00 | 32,243,094.00 | 44,276,536.00 |
| C. DISBURSEMENTS | | | | | | | | | | |
| Certificated Salaries | 1000-1999 | | 4,344,999.00 | 5,750,109.00 | 5,548,243.00 | 5,697,012.00 | 6,613,081.00 | 6,904,012.00 | 6,307,231.00 | 6,064,788.00 |
| Classified Salaries | 2000-2999 | | 7,241,057.00 | 6,911,418.00 | 7,116,959.00 | 7,281,777.00 | 7,069,064.00 | 7,206,975.00 | 7,042,372.00 | 6,859,973.00 |
| Employee Benefits | 3000-3999 | | 5,255,036.00 | 5,837,911.00 | 6,232,211.00 | 6,425,666.00 | 6,228,769.00 | 6,241,277.00 | 6,449,736.00 | 6,612,334.00 |
| Books and Supplies | 4000-4999 | | 57,910.00 | 241,554.00 | 537,518.00 | 583,444.00 | 931,292.00 | 911,128.00 | 876,473.00 | 577,804.00 |
| Services | 5000-5999 | | 3,229,778.00 | (3,277,671.00) | 2,844,432.00 | 7,289,016.00 | 5,171,815.00 | 9,810,570.00 | 6,685,932.00 | 7,995,898.00 |
| Capital Outlay | 6000-6599 | | 9,420.00 | 141,744.00 | 156,737.00 | 97,178.00 | 591,056.00 | 704,222.00 | 921,011.00 | 430,850.00 |
| Other Outgo | 7000-7499 | | 0.00 | (48,570,223.00) | (182,802.00) | 62,413.00 | 3,730,924.00 | (33,984.00) | 18,470,137.00 | (50,976.00) |

| Description | Object | Beginning Balances (Ref. Only) | July | August | September | October | November | December | January | February |
|---|-----------|--------------------------------|-----------------|-----------------|-----------------|----------------|----------------|----------------|-----------------|----------------|
| Interfund Transfers Out | 7600-7629 | | | | 23,375.00 | | | | | |
| All Other Financing Uses | 7630-7699 | | | | | | | | | |
| TOTAL DISBURSEMENTS | | | 20,138,200.00 | (32,965,158.00) | 22,276,673.00 | 27,436,506.00 | 30,336,001.00 | 31,744,200.00 | 46,752,892.00 | 28,490,671.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | (5,016,121.00) | (896.00) | 0.00 | (5,041,438.00) | 0.00 | (157,629.00) | 123,027.00 | 34,602.00 | (26,872.00) |
| Accounts Receivable | 9200-9299 | 50,182,086.00 | 5,408,586.00 | 31,416,824.00 | 11,306,907.00 | 746,487.00 | (481,056.00) | 281,473.00 | 883,150.00 | (111,457.00) |
| Due From Other Funds | 9310 | 1,348,596.00 | 10,605,318.00 | 0.00 | (9,256,723.00) | 0.00 | 153,831.00 | (188,028.00) | 0.00 | 0.00 |
| Stores | 9320 | | | | | | | | | |
| Prepaid Expenditures | 9330 | 58,255.00 | | 56,438.00 | 1,817.00 | | | | | |
| Other Current Assets | 9340 | | (2.00) | (3.00) | (4.00) | (5.00) | | | | |
| Lease Receivable | 9380 | | | | | | | | | |
| Deferred Outflows of Resources | 9490 | | | | | | | | | |
| SUBTOTAL | | 46,572,816.00 | 16,013,006.00 | 31,473,259.00 | (2,989,441.00) | 746,482.00 | (484,854.00) | 216,472.00 | 917,752.00 | (138,329.00) |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | | |
| Accounts Payable | 9500-9599 | 80,510,692.00 | 18,730,331.00 | 60,315,252.00 | 737,772.00 | 177,266.00 | 159,345.00 | (18,356.00) | 5,953,928.00 | (19,299.00) |
| Due To Other Funds | 9610 | 3,836,727.00 | | | 3,838,727.00 | | 153,831.00 | (97,224.00) | 61,667.00 | |
| Current Loans | 9640 | | 2.00 | 3.00 | 4.00 | 5.00 | | | | |
| Unearned Revenues | 9650 | 28,473,898.00 | 1,007,281.00 | 23,351,875.00 | 4,799,936.00 | (839,211.00) | 5,599.00 | | (36,869.00) | 53,535.00 |
| Deferred Inflows of Resources | 9690 | | | | | | | | | |
| SUBTOTAL | | 112,823,317.00 | 19,737,614.00 | 83,667,130.00 | 9,376,439.00 | (661,940.00) | 318,775.00 | (115,580.00) | 5,978,726.00 | 34,236.00 |
| <u>Nonoperating</u> | | | | | | | | | | |
| Suspense Clearing | 9910 | | 2,376,467.00 | 841,241.00 | 715,659.00 | 476,772.00 | 137,691.00 | 151,405.00 | 160,885.00 | 113,756.00 |
| TOTAL BALANCE SHEET ITEMS | | (66,250,501.00) | (1,348,141.00) | (51,352,630.00) | (11,650,221.00) | 1,885,194.00 | (665,938.00) | 483,457.00 | (4,900,089.00) | (58,809.00) |
| E. NET INCREASE/DECREASE (B - C + D) | | | (18,533,726.00) | (17,581,952.00) | (9,001,381.00) | 6,230,065.00 | 18,578,957.00 | 27,126,159.00 | (19,409,887.00) | 15,727,056.00 |
| F. ENDING CASH (A + E) | | | 147,564,382.00 | 129,982,430.00 | 120,981,049.00 | 127,211,114.00 | 145,790,071.00 | 172,916,230.00 | 153,506,343.00 | 169,233,399.00 |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | | |

| Description | Object | ACTUALS THROUGH THE MONTH OF (Enter Month Name): | | | | | | TOTAL | BUDGET |
|-----------------------------|-----------|--|----------------|----------------|-----------------|----------|-------------|-----------------|--------|
| | | March | April | May | June | Accruals | Adjustments | | |
| A. BEGINNING CASH | | 169,233,399.00 | 132,888,502.00 | 149,538,674.00 | 121,535,945.00 | | | | |
| B. RECEIPTS | | | | | | | | | |
| LCFF/Revenue Limit Sources | | | | | | | | | |
| Principal Apportionment | 8010-8019 | 1,495,381.00 | 1,474,676.00 | 1,474,676.00 | 4,542,615.00 | 0.00 | | 15,337,240.00 | |
| Property Taxes | 8020-8079 | (7,783,539.00) | 43,808,628.00 | 1,302,777.00 | 28,176,600.00 | | | 220,809,619.00 | |
| Miscellaneous Funds | 8080-8099 | 2,764,265.00 | 171,791.00 | (9,510,947.00) | (12,333,356.00) | | | (39,043,298.00) | |
| Federal Revenue | 8100-8299 | 3,957,176.00 | 8,621,543.00 | 4,617,994.00 | 17,268,768.00 | | | 77,288,600.00 | |
| Other State Revenue | 8300-8599 | 700,524.00 | 4,178,737.00 | 2,433,529.00 | 17,395,841.00 | | | 48,817,026.00 | |
| Other Local Revenue | 8600-8799 | 7,917,163.00 | 3,992,785.00 | 9,198,887.00 | 14,397,161.00 | | | 72,006,941.00 | |
| Interfund Transfers In | 8910-8929 | | | | | | | 0.00 | |
| All Other Financing Sources | 8930-8979 | | | | | | | 0.00 | |
| TOTAL RECEIPTS | | 9,050,970.00 | 62,248,160.00 | 9,516,916.00 | 69,447,629.00 | 0.00 | 0.00 | 395,216,128.00 | |
| C. DISBURSEMENTS | | | | | | | | | |
| Certificated Salaries | 1000-1999 | 6,195,334.00 | 6,396,748.00 | 6,187,874.00 | 8,588,210.00 | 0.00 | | 74,597,641.00 | |
| Classified Salaries | 2000-2999 | 9,293,439.00 | 7,874,288.00 | 7,482,798.00 | 7,594,885.00 | | | 88,975,005.00 | |
| Employee Benefits | 3000-3999 | 7,154,329.00 | 6,595,658.00 | 6,795,779.00 | 13,555,083.00 | | | 83,383,789.00 | |
| Books and Supplies | 4000-4999 | 1,475,700.00 | 812,202.00 | 1,185,853.00 | 4,411,174.00 | | | 12,602,052.00 | |
| Services | 5000-5999 | 10,944,740.00 | 7,842,785.00 | 13,984,316.00 | 40,895,385.00 | | | 113,416,996.00 | |
| Capital Outlay | 6000-6599 | 667,409.00 | 1,104,395.00 | 2,304,232.00 | 6,506,252.00 | | | 13,634,506.00 | |
| Other Outgo | 7000-7499 | 8,580,883.00 | 9,896,537.00 | 378,675.00 | 56,266,549.00 | | | 48,548,133.00 | |
| Interfund Transfers Out | 7600-7629 | 925,545.00 | | | 32,830.00 | | | 981,750.00 | |
| All Other Financing Uses | 7630-7699 | | | | | | | 0.00 | |

| Description | Object | March | April | May | June | Accruals | Adjustments | TOTAL | BUDGET |
|--|-----------|-----------------|----------------|-----------------|-----------------|----------|-------------|-----------------|-----------------|
| TOTAL DISBURSEMENTS | | 45,237,379.00 | 40,522,613.00 | 38,319,527.00 | 137,850,368.00 | 0.00 | 0.00 | 436,139,872.00 | 436,139,872.00 |
| D. BALANCE SHEET ITEMS | | | | | | | | | |
| <u>Assets and Deferred Outflows</u> | | | | | | | | | |
| Cash Not In Treasury | 9111-9199 | 11,369.00 | 17,726.00 | 84,042.00 | 2,639,876.00 | | | (2,316,193.00) | |
| Accounts Receivable | 9200-9299 | (277,826.00) | 495,516.00 | (248,637.00) | (33,003,976.00) | | | 16,415,991.00 | |
| Due From Other Funds | 9310 | 0.00 | (4,699.00) | (19,495.00) | (624,895.00) | | | 665,309.00 | |
| Stores | 9320 | | | | | | | 0.00 | |
| Prepaid Expenditures | 9330 | | | | (19,418.00) | | | 38,837.00 | |
| Other Current Assets | 9340 | | | | | | | (14.00) | |
| Lease Receivable | 9380 | | | | | | | 0.00 | |
| Deferred Outflows of Resources | 9490 | | | | | | | 0.00 | |
| SUBTOTAL | | (266,457.00) | 508,543.00 | (184,090.00) | (31,008,413.00) | 0.00 | 0.00 | 14,803,930.00 | |
| <u>Liabilities and Deferred Inflows</u> | | | | | | | | | |
| Accounts Payable | 9500-9599 | (13,295.00) | 5,708,984.00 | (19,317.00) | (65,054,463.00) | | | 26,658,148.00 | |
| Due To Other Funds | 9610 | | | (135,807.00) | (2,952,913.00) | | | 868,281.00 | |
| Current Loans | 9640 | | | | | | | 14.00 | |
| Unearned Revenues | 9650 | | | | (13,973,993.00) | | | 14,368,153.00 | |
| Deferred Inflows of Resources | 9690 | (13,295.00) | 5,708,984.00 | (155,124.00) | (81,981,369.00) | 0.00 | 0.00 | 41,894,596.00 | |
| SUBTOTAL | | 94,674.00 | 125,066.00 | 828,848.00 | (4,558,458.00) | | | 1,464,006.00 | |
| <u>Nonoperating</u> | | | | | | | | | |
| Suspense Clearing | | (158,488.00) | (5,075,375.00) | 799,882.00 | 46,414,498.00 | 0.00 | 0.00 | (25,626,660.00) | |
| TOTAL BALANCE SHEET ITEMS | | (36,344,897.00) | 16,650,172.00 | (28,002,729.00) | (21,988,241.00) | 0.00 | 0.00 | (66,550,404.00) | (40,923,744.00) |
| E. NET INCREASE/DECREASE (B - C + D) | | | | | | | | | |
| F. ENDING CASH (A + E) | | 132,888,502.00 | 149,538,674.00 | 121,535,945.00 | 99,547,704.00 | | | 99,547,704.00 | |
| G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS | | | | | | | | | |

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) 22,807,917.00
- 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) 224,148,518.00

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) 10.18%

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) 20,311,655.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
 (Function 7700, objects 1000-5999, minus Line B10) 7,854,362.00

| | |
|--|----------------|
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999) | 59,750.00 |
| 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) | 969,435.29 |
| 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) | 29,195,202.29 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | (5,832,991.77) |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 23,362,210.52 |
| B. Base Costs | |
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 107,913,435.00 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 70,237,265.00 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100) | 59,543,012.00 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 6,938,470.00 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 308,202.00 |
| 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) | 14,860,971.00 |
| 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) | 18,547,352.00 |
| 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) | 8,660,239.00 |
| 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) | 8,553,504.71 |
| 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) | 335,181.00 |
| 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) | 15,761,176.00 |
| 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) | 311,658,807.71 |
| 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) | 9.37% |
| D. Preliminary Proposed Indirect Cost Rate (For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19) | 7.50% |

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) | 29,195,202.29 |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | 1,872,208.77 |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | 0.00 |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (11.84%) times Part III, Line B19); zero if negative | 0.00 |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (11.84%) times Part III, Line B19) or (the highest rate used to recover costs from any program (11.84%) times Part III, Line B19); zero if positive | (5,832,991.77) |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | (5,832,991.77) |
| 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: | 7.50% |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-2916495.89) is applied to the current year calculation and the remainder (\$-2916495.88) is deferred to one or more future years: | 8.43% |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1944330.59) is applied to the current year calculation and the remainder (\$-3888661.18) is deferred to one or more future years: | 8.74% |
| LEA request for Option 1, Option 2, or Option 3 | 1 |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | (5,832,991.77) |

Approved indirect cost rate: 11.84%
 Highest rate used in any program: 11.84%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except 4700 & 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|------|----------|--|--|-----------|
| 01 | 1100 | 177,995.00 | 13,874.00 | 7.79% |
| 01 | 3010 | 944,577.00 | 94,454.00 | 10.00% |
| 01 | 3025 | 1,092,951.00 | 109,294.00 | 10.00% |
| 01 | 3060 | 5,137,244.00 | 410,978.00 | 8.00% |
| 01 | 3182 | 689,755.00 | 68,974.00 | 10.00% |
| 01 | 3183 | 292,978.00 | 29,298.00 | 10.00% |
| 01 | 3310 | 1,628,786.00 | 124,657.00 | 7.65% |
| 01 | 3315 | 51,091.00 | 4,088.00 | 8.00% |
| 01 | 3345 | 365.00 | 29.00 | 7.95% |
| 01 | 3385 | 739,983.00 | 73,998.00 | 10.00% |
| 01 | 3395 | 153,568.00 | 12,286.00 | 8.00% |
| 01 | 4035 | 26,455.00 | 2,645.00 | 10.00% |
| 01 | 4127 | 100,117.00 | 10,012.00 | 10.00% |
| 01 | 4203 | 76,123.00 | 7,612.00 | 10.00% |
| 01 | 4204 | 177,450.00 | 17,745.00 | 10.00% |
| 01 | 4610 | 137,495.00 | 13,750.00 | 10.00% |
| 01 | 5210 | 31,331,583.00 | 3,067,971.00 | 9.79% |
| 01 | 5630 | 170,413.00 | 20,177.00 | 11.84% |
| 01 | 5632 | 98,121.00 | 9,812.00 | 10.00% |
| 01 | 5634 | 18,273.00 | 1,827.00 | 10.00% |
| 01 | 5810 | 5,676,979.00 | 659,853.00 | 11.62% |
| 01 | 6054 | 3,003,289.00 | 350,487.00 | 11.67% |
| 01 | 6128 | 686,586.00 | 69,282.00 | 10.09% |
| 01 | 6266 | 1,411,496.00 | 141,149.00 | 10.00% |
| 01 | 6318 | 181,643.00 | 18,164.00 | 10.00% |
| 01 | 6332 | 3,326,170.00 | 393,762.00 | 11.84% |
| 01 | 6333 | 295,454.00 | 29,546.00 | 10.00% |
| 01 | 6334 | 4,609,263.00 | 545,737.00 | 11.84% |
| 01 | 6387 | 84,647.00 | 8,465.00 | 10.00% |
| 01 | 6388 | 273,657.00 | 10,946.00 | 4.00% |
| 01 | 6500 | 97,368,946.00 | 7,774,337.00 | 7.98% |
| 01 | 6510 | 3,520,313.00 | 281,625.00 | 8.00% |
| 01 | 6520 | 128,446.00 | 12,844.00 | 10.00% |
| 01 | 6545 | 750,625.00 | 85,801.00 | 11.43% |
| 01 | 6680 | 113,825.00 | 13,477.00 | 11.84% |
| 01 | 6685 | 90,104.00 | 10,668.00 | 11.84% |
| 01 | 6690 | 1,473,044.00 | 147,601.00 | 10.02% |
| 01 | 6762 | 627,688.00 | 62,769.00 | 10.00% |

| | | | | |
|----|------|---------------|--------------|--------|
| 01 | 7085 | 161,611.00 | 19,135.00 | 11.84% |
| 01 | 7339 | 89,413.00 | 10,587.00 | 11.84% |
| 01 | 7366 | 623,823.00 | 62,349.00 | 9.99% |
| 01 | 7368 | 424,930.00 | 42,493.00 | 10.00% |
| 01 | 7412 | 159,772.00 | 15,977.00 | 10.00% |
| 01 | 7413 | 136,364.00 | 13,636.00 | 10.00% |
| 01 | 7422 | 16,207.00 | 1,919.00 | 11.84% |
| 01 | 7435 | 1,036,638.00 | 103,664.00 | 10.00% |
| 01 | 7505 | 444,274.00 | 52,602.00 | 11.84% |
| 01 | 7810 | 12,282,833.00 | 1,270,239.00 | 10.34% |
| 01 | 8150 | 1,385,892.00 | 138,589.00 | 10.00% |
| 01 | 9010 | 42,883,505.00 | 4,184,214.00 | 9.76% |
| 12 | 5025 | 95,361.00 | 7,153.00 | 7.50% |
| 12 | 5035 | 425,876.00 | 42,588.00 | 10.00% |
| 12 | 5055 | 51,497.00 | 5,150.00 | 10.00% |
| 12 | 5059 | 2,380.00 | 179.00 | 7.52% |
| 12 | 5160 | 1,013,306.00 | 96,370.00 | 9.51% |
| 12 | 5320 | 472,989.00 | 23,934.00 | 5.06% |
| 12 | 5340 | 19,193.00 | 970.00 | 5.05% |
| 12 | 5460 | 94,804.00 | 11,225.00 | 11.84% |
| 12 | 6045 | 7,338.00 | 734.00 | 10.00% |
| 12 | 6052 | 9,302.00 | 698.00 | 7.50% |
| 12 | 6057 | 1,198,243.00 | 119,824.00 | 10.00% |
| 12 | 6100 | 4,026.00 | 403.00 | 10.01% |
| 12 | 6102 | 277,687.00 | 27,769.00 | 10.00% |
| 12 | 6105 | 10,135,765.00 | 766,357.00 | 7.56% |
| 12 | 6110 | 627,289.00 | 62,729.00 | 10.00% |
| 12 | 6123 | 29,487.00 | 2,949.00 | 10.00% |
| 12 | 6127 | 1,296,633.00 | 129,663.00 | 10.00% |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| 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) | | 219,886.24 | 0.00% | 219,886.24 | 0.00% | 219,886.24 |
| (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 | 100,078,275.00 | 1.90% | 101,983,999.00 | 1.19% | 103,198,484.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 622,575.00 | 0.00% | 622,575.00 | 0.00% | 622,575.00 |
| 4. Other Local Revenues | 8600-8799 | 13,594,153.00 | 22.49% | 16,651,259.00 | 1.95% | 16,976,341.00 |
| 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 | (1,630,873.00) | 19.25% | (1,944,855.00) | (6.87%) | (1,811,197.00) |
| 6. Total (Sum lines A1 thru A5c) | | 112,664,130.00 | 4.13% | 117,312,978.00 | 1.43% | 118,986,203.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 16,014,074.00 | | 16,635,564.00 |
| b. Step & Column Adjustment | | | | 160,140.00 | | 166,356.00 |
| c. Cost-of-Living Adjustment | | | | 235,318.00 | | 0.00 |
| d. Other Adjustments | | | | 226,032.00 | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 16,014,074.00 | 3.88% | 16,635,564.00 | 1.00% | 16,801,920.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 36,786,203.00 | | 38,499,007.00 |
| b. Step & Column Adjustment | | | | 367,863.00 | | 384,991.00 |
| c. Cost-of-Living Adjustment | | | | 251,142.00 | | 0.00 |
| d. Other Adjustments | | | | 1,093,799.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 36,786,203.00 | 4.66% | 38,499,007.00 | 1.00% | 38,883,998.00 |
| 3. Employee Benefits | 3000-3999 | 24,492,795.00 | 4.72% | 25,648,740.00 | .99% | 25,903,062.00 |
| 4. Books and Supplies | 4000-4999 | 2,896,341.00 | (25.02%) | 2,171,574.00 | (2.41%) | 2,119,204.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 13,725,008.00 | (27.95%) | 9,888,683.00 | (1.94%) | 9,697,084.00 |
| 6. Capital Outlay | 6000-6999 | 7,053,553.00 | (84.25%) | 1,110,661.00 | (5.99%) | 1,044,120.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 45,176,762.00 | .48% | 45,392,333.00 | (2.38%) | 44,311,254.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (21,910,219.00) | (26.17%) | (16,176,865.00) | .02% | (16,180,764.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 981,750.00 | (100.00%) | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 125,216,267.00 | (1.63%) | 123,169,697.00 | (.48%) | 122,579,878.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (12,552,137.00) | | (5,856,719.00) | | (3,593,675.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 49,222,083.83 | | 36,669,946.83 | | 30,813,227.83 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 36,669,946.83 | | 30,813,227.83 | | 27,219,552.83 |
| 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 | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| d. Assigned | 9780 | 15,211,668.00 | | 13,108,653.00 | | 11,007,691.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 17,445,595.00 | | 13,728,346.00 | | 13,532,932.00 |
| 2. Unassigned/Unappropriated | 9790 | 3,987,683.83 | | 3,951,228.83 | | 2,653,929.83 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 36,669,946.83 | | 30,813,227.83 | | 27,219,552.83 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. County School Service Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 17,445,595.00 | | 13,728,346.00 | | 13,532,932.00 |
| c. Unassigned/Unappropriated | 9790 | 3,987,683.83 | | 3,951,228.83 | | 2,653,929.83 |
| (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) | | 21,433,278.83 | | 17,679,574.83 | | 16,186,861.83 |
| 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. | | | | | | |
| This is estimated increase in salaries that was not included in the 1st interim but will be cumulative in the 2 out years; for the general fund only. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5) | | | | | | |
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF/Revenue Limit Sources | 8010-8099 | 97,025,286.00 | 2.46% | 99,414,152.00 | 1.05% | 100,457,059.00 |
| 2. Federal Revenues | 8100-8299 | 77,288,600.00 | (32.69%) | 52,026,302.00 | (.81%) | 51,605,504.00 |
| 3. Other State Revenues | 8300-8599 | 48,194,451.00 | (42.01%) | 27,948,371.00 | (1.98%) | 27,393,854.00 |
| 4. Other Local Revenues | 8600-8799 | 58,412,788.00 | (38.77%) | 35,768,835.00 | .86% | 36,077,444.00 |
| 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 | 1,630,873.00 | 19.25% | 1,944,855.00 | (6.87%) | 1,811,197.00 |
| 6. Total (Sum lines A1 thru A5c) | | 282,551,998.00 | (23.16%) | 217,102,515.00 | .11% | 217,345,058.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 58,583,567.00 | | 48,322,693.00 |
| b. Step & Column Adjustment | | | | 585,836.00 | | 483,227.00 |
| c. Cost-of-Living Adjustment | | | | 268,108.00 | | 0.00 |
| d. Other Adjustments | | | | (11,114,818.00) | | (282,470.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 58,583,567.00 | (17.51%) | 48,322,693.00 | .42% | 48,523,450.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 52,188,802.00 | | 48,650,409.00 |
| b. Step & Column Adjustment | | | | 521,888.00 | | 486,503.00 |
| c. Cost-of-Living Adjustment | | | | 59,691.00 | | 0.00 |
| d. Other Adjustments | | | | (4,119,972.00) | | (20,193.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 52,188,802.00 | (6.78%) | 48,650,409.00 | .96% | 49,116,719.00 |
| 3. Employee Benefits | 3000-3999 | 58,890,994.00 | (8.44%) | 53,919,655.00 | .93% | 54,419,723.00 |
| 4. Books and Supplies | 4000-4999 | 9,705,711.00 | (59.75%) | 3,906,471.00 | (2.27%) | 3,817,616.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 99,691,988.00 | (59.44%) | 40,432,122.00 | (1.71%) | 39,738,897.00 |
| 6. Capital Outlay | 6000-6999 | 6,580,953.00 | (20.34%) | 5,242,237.00 | (89.36%) | 557,764.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 4,670,066.00 | (6.45%) | 4,368,856.00 | 0.00% | 4,368,856.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 20,611,524.00 | (26.27%) | 15,196,499.00 | .03% | 15,200,398.00 |
| 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) | | 310,923,605.00 | (29.23%) | 220,038,942.00 | (1.95%) | 215,743,423.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (28,371,607.00) | | (2,936,427.00) | | 1,601,635.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 50,625,524.36 | | 22,253,917.36 | | 19,317,490.36 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 22,253,917.36 | | 19,317,490.36 | | 20,919,125.36 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 22,253,920.42 | | 19,317,490.36 | | 20,919,125.36 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | (3.06) | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 22,253,917.36 | | 19,317,490.36 | | 20,919,125.36 |
| 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. | | | | | | |
| B1a and B2d are the adjustments in certificated and classified salaries funded by multi year one time funding expiring in the current year or in the 2 out years. Around \$42.76M is currently in the holding account which are reserved for the grants out years. | | | | | | |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|---|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5) | | 219,886.24 | 0.00% | 219,886.24 | 0.00% | 219,886.24 |
| (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 | 197,103,561.00 | 2.18% | 201,398,151.00 | 1.12% | 203,655,543.00 |
| 2. Federal Revenues | 8100-8299 | 77,288,600.00 | (32.69%) | 52,026,302.00 | (.81%) | 51,605,504.00 |
| 3. Other State Revenues | 8300-8599 | 48,817,026.00 | (41.47%) | 28,570,946.00 | (1.94%) | 28,016,429.00 |
| 4. Other Local Revenues | 8600-8799 | 72,006,941.00 | (27.20%) | 52,420,094.00 | 1.21% | 53,053,785.00 |
| 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) | | 395,216,128.00 | (15.38%) | 334,415,493.00 | .57% | 336,331,261.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 74,597,641.00 | | 64,958,257.00 |
| b. Step & Column Adjustment | | | | 745,976.00 | | 649,583.00 |
| c. Cost-of-Living Adjustment | | | | 503,426.00 | | 0.00 |
| d. Other Adjustments | | | | (10,888,786.00) | | (282,470.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 74,597,641.00 | (12.92%) | 64,958,257.00 | .57% | 65,325,370.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 88,975,005.00 | | 87,149,416.00 |
| b. Step & Column Adjustment | | | | 889,751.00 | | 871,494.00 |
| c. Cost-of-Living Adjustment | | | | 310,833.00 | | 0.00 |
| d. Other Adjustments | | | | (3,026,173.00) | | (20,193.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 88,975,005.00 | (2.05%) | 87,149,416.00 | .98% | 88,000,717.00 |
| 3. Employee Benefits | 3000-3999 | 83,383,789.00 | (4.58%) | 79,568,395.00 | .95% | 80,322,785.00 |
| 4. Books and Supplies | 4000-4999 | 12,602,052.00 | (51.77%) | 6,078,045.00 | (2.32%) | 5,936,820.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 113,416,996.00 | (55.63%) | 50,320,805.00 | (1.76%) | 49,435,981.00 |
| 6. Capital Outlay | 6000-6999 | 13,634,506.00 | (53.41%) | 6,352,898.00 | (74.78%) | 1,601,884.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 49,846,828.00 | (.17%) | 49,761,189.00 | (2.17%) | 48,680,110.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (1,298,695.00) | (24.51%) | (980,366.00) | 0.00% | (980,366.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 981,750.00 | (100.00%) | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 436,139,872.00 | (21.31%) | 343,208,639.00 | (1.42%) | 338,323,301.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (40,923,744.00) | | (8,793,146.00) | | (1,992,040.00) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 99,847,608.19 | | 58,923,864.19 | | 50,130,718.19 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 58,923,864.19 | | 50,130,718.19 | | 48,138,678.19 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 25,000.00 | | 25,000.00 | | 25,000.00 |
| b. Restricted | 9740 | 22,253,920.42 | | 19,317,490.36 | | 20,919,125.36 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2024-25 Projection (C) | % Change (Cols. E-C/C) (D) | 2025-26 Projection (E) |
|--|---|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| d. Assigned | 9780 | 15,211,668.00 | | 13,108,653.00 | | 11,007,691.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 17,445,595.00 | | 13,728,346.00 | | 13,532,932.00 |
| 2. Unassigned/Unappropriated | 9790 | 3,987,680.77 | | 3,951,228.83 | | 2,653,929.83 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 58,923,864.19 | | 50,130,718.19 | | 48,138,678.19 |
| 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 | 17,445,595.00 | | 13,728,346.00 | | 13,532,932.00 |
| c. Unassigned/Unappropriated | 9790 | 3,987,683.83 | | 3,951,228.83 | | 2,653,929.83 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | (3.06) | | 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) | | 21,433,275.77 | | 17,679,574.83 | | 16,186,861.83 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 4.91% | | 5.15% | | 4.78% |
| 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): | Santa Clara County Area 1, 2, 3, 4, & 7 SELPA | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | | | | | |
| | | 63,793,389.00 | | 63,793,389.00 | | 63,793,389.00 |
| 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) | | | | | | |
| | | 436,139,872.00 | | 343,208,639.00 | | 338,323,301.00 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 436,139,872.00 | | 343,208,639.00 | | 338,323,301.00 |
| 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) | | 436,139,872.00 | | 343,208,639.00 | | 338,323,301.00 |
| 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) | | 8,722,797.44 | | 6,864,172.78 | | 6,766,466.02 |
| f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details) | | 2,387,000.00 | | 2,387,000.00 | | 2,387,000.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 8,722,797.44 | | 6,864,172.78 | | 6,766,466.02 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2023-24 Expenditures |
|---|----------------------|---------------------------------|-----------------------------|----------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 436,139,872.00 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385) | All | All | 1000-7999 | 76,245,369.00 |
| 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 | 308,202.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 except 6600, 6910 | 11,403,539.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 0.00 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 47,737,802.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 981,750.00 |
| 6. All Other Financing Uses | All | 9100 | 7699 | 0.00 |
| | | 9200 | 7651 | |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 | 10,046,239.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 905,000.00 |

| | | | | |
|--|---|-----|---|---|
| 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) | | | | 71,382,532.00 |
| D. Plus additional MOE expenditures: | All | All | 1000-7143, 7300-7439 minus 8000-8699 | 0.00 |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | | | Manually entered. Must not include expenditures in lines A or D1. | |
| 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) | | | | 288,511,971.00 |
| Section II - Expenditures Per ADA | | | | 2023-24 Annual ADA/Exps. Per ADA |
| A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)* | | | | 494.31 |
| B. Expenditures per ADA (Line I.E divided by Line II.A) | | | | 583,666.06 |
| Section III - MOE Calculation (For data collection only. Final determination will be done by CDE) | Total | | | Per ADA |

| | | |
|---|-----------------------|-------------------|
| <p>A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)</p> | | |
| <p>1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)</p> | | |
| <p>2. Total adjusted base expenditure amounts (Line A plus Line A.1)</p> | | |
| <p>B. Required effort (Line A.2 times 90%)</p> | | |
| <p>C. Current year expenditures (Line I.E and Line II.B)</p> | <p>288,511,971.00</p> | <p>583,666.06</p> |
| <p>D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)</p> | | |

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

| 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 |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 01I COUNTY SCHOOL SERVICE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (273,094.00) | 0.00 | (1,298,695.00) | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 981,750.00 | | |
| Fund Reconciliation | | | | | | | | |
| 08I 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 | | | | | | | | |
| 09I 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 | | | | | | | | |
| 10I SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 11I ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 12I CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 272,657.00 | 0.00 | 1,298,695.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 13I CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 14I DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 15J PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 16I FOREST RESERVE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 18I SCHOOL BUS EMISSIONS REDUCTION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 19I FOUNDATION SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 21I BUILDING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|--|--------------------------|--------------------|----------------------------|--------------------|----------------------------------|-----------------------------------|---------------------------|-------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 25I CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 30I STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 35I COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 40I SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 53I TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 56I DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 981,750.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 57I FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 61I CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 62I CHARTER SCHOOLS ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 63I OTHER ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 66I WAREHOUSE REVOLVING FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 67I SELF-INSURANCE FUND | | | | | | | | |
| Expenditure Detail | 437.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | | |
| 71I RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 73I FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | | |
| 76I WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 95I STUDENT BODY FUND | | | | | | | | |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---------------------------|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| TOTALS | 273,094.00 | (273,094.00) | 1,298,695.00 | (1,298,695.00) | 981,750.00 | 981,750.00 | | |

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:

1A. Calculating the County Office's ADA Variances

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

| Program / Fiscal Year | Estimated Funded ADA | | Percent Change | Status |
|--|----------------------------------|--|----------------|---------|
| | Budget Adoption | First Interim | | |
| | Budget (Form 01CS, Item 1B-2) | Projected Year Totals (Form AI) (Form MYPI) | | |
| County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d) | | | | |
| Current Year (2023-24) | 215.00 | 294.31 | 36.9% | Not Met |
| 1st Subsequent Year (2024-25) | 215.00 | 228.40 | 6.2% | Not Met |
| 2nd Subsequent Year (2025-26) | 215.00 | 222.36 | 3.4% | Not Met |
| District Funded County Program ADA (Form A/AI, Line B2g) | | | | |
| Current Year (2023-24) | 858.07 | 894.46 | 4.2% | Not Met |
| 1st Subsequent Year (2024-25) | 858.07 | 894.46 | 4.2% | Not Met |
| 2nd Subsequent Year (2025-26) | 858.07 | 894.46 | 4.2% | Not Met |
| County Operations Grant ADA (Form A/AI, Line B5) | | | | |
| Current Year (2023-24) | 219,264.05 | 219,886.24 | .3% | Met |
| 1st Subsequent Year (2024-25) | 219,264.10 | 219,886.24 | .3% | Met |
| 2nd Subsequent Year (2025-26) | 219,264.10 | 219,886.24 | .3% | Met |
| Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f) | | | | |
| Current Year (2023-24) | 200.00 | 200.00 | 0.0% | Met |
| 1st Subsequent Year (2024-25) | 200.00 | 200.00 | 0.0% | Met |
| 2nd Subsequent Year (2025-26) | 200.00 | 200.00 | 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 change is due to the change in the LCFF calculation for the Alternative Education grant. Commencing in 2023-24, the funded ADA is the greater of current year, prior year or 3-prior year average. For Juvenile Court Schools, the funded ADA is calculated using the greater of the current year (which is estimated at 50), prior year (72.07 ADA in 22-23) or 3-prior year average (which is 129.31). Thus an increase of 79.31 ADA in the current year (294.31-215). The District Funded County Program ADA is based on the 22-23 P-A ADA while the Adopted Budget was based on P-2 ADA.

2. CRITERION: LCFF Revenue

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

County Office LCFF Revenue Standard Percentage Range:

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

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

| Fiscal Year | LCFF Revenue | | Percent Change | Status |
|-------------------------------|--|--|----------------|--------|
| | (Fund 01, Objects 8011, 8012, 8020-8089) | | | |
| | Budget Adoption (Form 01CS, Item 2C) | First Interim Projected Year Totals | | |
| Current Year (2023-24) | 235,877,250.00 | 236,146,859.00 | .1% | Met |
| 1st Subsequent Year (2024-25) | 237,367,406.00 | 238,052,583.00 | .3% | Met |
| 2nd Subsequent Year (2025-26) | 238,627,380.00 | 239,267,068.00 | .3% | 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:

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 (2023-24) | 238,162,444.00 | 246,956,435.00 | 3.7% | Met |
| 1st Subsequent Year (2024-25) | 236,466,694.00 | 231,676,068.00 | -2.0% | Met |
| 2nd Subsequent Year (2025-26) | 236,344,262.00 | 233,648,872.00 | -1.1% | Met |

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

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

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

Explanation:
 (required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

| Object Range / Fiscal Year | Budget Adoption Budget (Form 01CS, Item 4B) | First interim Projected Year Totals (Fund 01/Form MYPI) | Percent Change | Change Is Outside Explanation Range |
|----------------------------|---|---|----------------|--|
|----------------------------|---|---|----------------|--|

Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)

| | | | | |
|-------------------------------|---------------|---------------|-------|-----|
| Current Year (2023-24) | 70,524,488.00 | 77,288,600.00 | 9.6% | Yes |
| 1st Subsequent Year (2024-25) | 52,162,221.00 | 52,026,302.00 | -3.3% | No |
| 2nd Subsequent Year (2025-26) | 52,164,445.00 | 51,605,504.00 | -1.1% | No |

Explanation:
(required if Yes)

The increase in the current year of approximately 6.67M are due to the carryover from the prior year, which includes 1.7M for SBMH Services, 1.2M for the MHSPD grant, 511k for National Science Foundation grant and 545K for Title 1, and new grant received from Department of Education for Digital Equity Project for 1M.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

| | | | | |
|-------------------------------|---------------|---------------|--------|-----|
| Current Year (2023-24) | 19,089,955.00 | 48,817,026.00 | 155.7% | Yes |
| 1st Subsequent Year (2024-25) | 15,757,801.00 | 28,570,946.00 | 81.3% | Yes |
| 2nd Subsequent Year (2025-26) | 15,757,801.00 | 28,016,429.00 | 77.8% | Yes |

Explanation:
(required if Yes)

The increase in the current year of approximately 29.7M are due to new grants received which includes 8M for Statewide Residency Technical Assistance Center (SRTAC), 1.2M Classified School Employee Teacher Credentialing Program (CSETCP), 1M for Teacher Residency Implementation and Expansion(TRIE) Grant. This also includes the 11.64M for the CA Community Schools Partnership Program (CSPP), 3.05M for the Early Education Teacher Development Grant, .58M for Local Solutions Grant, .64M for Foster Youth program and others. The increase in the two out years are for the SRTAC, CSETCP and TRIE are multi year grants which has the same annual revenues.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

| | | | | |
|-------------------------------|---------------|---------------|-------|-----|
| Current Year (2023-24) | 56,381,254.00 | 72,006,941.00 | 27.7% | Yes |
| 1st Subsequent Year (2024-25) | 54,466,637.00 | 52,420,094.00 | -3.8% | No |
| 2nd Subsequent Year (2025-26) | 52,321,104.00 | 53,053,785.00 | 1.4% | No |

Explanation:
(required if Yes)

The increase in the current year of 15.6M are mostly from carryover from the prior year for approximately 12M (includes 1.8M for SBHIP Anthem grant, 3.5M for the SCFHP-SBHIP MOU, .86M MTSS Partner Entity, .97M SCC BOS Food Security Fund, .73 CCLA, 2.4M Mental Health Student Services) and new funds received which includes .63M for the Bay Area UASI, .6M for Community Stabilize and Opportunity and .74M for SWP K12 Pathway.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

| | | | | |
|-------------------------------|--------------|---------------|--------|-----|
| Current Year (2023-24) | 6,098,213.00 | 12,602,052.00 | 106.7% | Yes |
| 1st Subsequent Year (2024-25) | 5,472,476.00 | 6,078,045.00 | 11.1% | Yes |
| 2nd Subsequent Year (2025-26) | 4,986,830.00 | 5,936,820.00 | 19.0% | Yes |

Explanation:
(required if Yes)

The increase in the current year of approximately 6.5M are due realignment of the budget for Head Start of 1.4M, Special Ed - SARC and Medi-Cal for 1.6M, .45 for EANS, .34M for the QRIS First 5 CSPP grant. The increase in the 2 out years are for the Head Start program.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

| | | | | |
|-------------------------------|---------------|----------------|-------|-----|
| Current Year (2023-24) | 59,669,332.00 | 113,416,996.00 | 90.1% | Yes |
| 1st Subsequent Year (2024-25) | 43,062,901.00 | 50,320,805.00 | 16.9% | Yes |
| 2nd Subsequent Year (2025-26) | 39,031,703.00 | 49,435,981.00 | 26.7% | Yes |

Explanation:
(required if Yes)

The increase in the current year of 53.75M are mostly budgeting for the carryover for more than 43M, 8.8M are for new grants and others are realignment of the budget. Carry overs are for the CCSPP for 16.3M, 2.5M for Early Education Teacher Development Grant, 2M for the Pilot School Health Demo Project, 2M for MHSSA, 1.8M MEDI-CAL, 2.4M SBHIP. The new grants are 1.1M CSETC program, .75M TRIE and 6.45M SRTAC. Realignment is for Special Ed Program for about 3M. The 2 out years increase are due to the inclusion of the t new grants which are CSETC, TRIE and SRTAC and about 2.7M for Special Ed program realignment of the 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 | First Interim | Percent Change | Status |
|---|-----------------|-----------------------|----------------|---------|
| | Budget | Projected Year Totals | | |
| Total Federal, Other State, and Other Local Revenues (Section 4A) | | | | |
| Current Year (2023-24) | 145,995,697.00 | 198,112,567.00 | 35.7% | Not Met |
| 1st Subsequent Year (2024-25) | 122,386,659.00 | 133,017,342.00 | 8.7% | Not Met |
| 2nd Subsequent Year (2025-26) | 120,243,350.00 | 132,675,718.00 | 10.3% | Not Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A) | | | | |
| Current Year (2023-24) | 65,767,545.00 | 126,019,048.00 | 91.6% | Not Met |
| 1st Subsequent Year (2024-25) | 48,535,377.00 | 56,398,850.00 | 16.2% | Not Met |
| 2nd Subsequent Year (2025-26) | 44,018,533.00 | 55,372,801.00 | 25.8% | 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 increase in the current year of approximately 6.67M are due to the carryover from the prior year, which includes 1.7M for SBMH Services, 1.2M for the MHSPD grant, 511k for National Science Foundation grant and 545K for Title 1, and new grant received from Department of Education for Digital Equity Project for 1M.

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

The increase in the current year of approximately 29.7M are due to new grants received which includes 8M for Statewide Residency Technical Assistance Center (SRTAC), 1.2M Classified School Employee Teacher Credentialing Program (CSETCP), 1M for Teacher Residency Implementation and Expansion (TRIE) Grant. This also includes the 11.64M for the CA Community Schools Partnership Program (CSPP), 3.05M for the Early Education Teacher Development Grant, .58M for Local Solutions Grant, .64M for Foster Youth program and others. The increase in the two out years are for the SRTAC, CSETCP and TRIE are multi year grants which has the same annual revenues.

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

The increase in the current year of 15.6M are mostly from carryover from the prior year for approximately 12M (includes 1.8M for SBHIP Anthem grant, 3.5M for the SCFHP-SBHIP MOU, .86M MTSS Partner Entity, .97M SCC BOS Food Security Fund, .73 CCLA, 2.4M Mental Health Student Services) and new funds received which includes .63M for the Bay Area UASI, .6M for Community Stabilize and Opportunity and .74M for SWP K12 Pathway.

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 in the current year of approximately 6.5M are due realignment of the budget for Head Start of 1.4M, Special Ed - SARC and Medi-Cal for 1.6M, .45 for EANS, .34M for the QRIS First 5 CSPP grant. The increase in the 2 out years are for the Head Start program.

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

The increase in the current year of 53.75M are mostly budgeting for the carryover for more than 43M. 8.8M are for new grants and others are realignment of the budget. Carryovers are for the CCSPP for 16.3M, 2.5M for Early Education Teacher Development Grant, 2M for the Pilot School Health Demo Project, 2M for MHSSA, 1.8M MEDI-CAL, 2.4M SBHIP. The new grants are 1.1M CSETC program, .75M TRIE and 6.45M SRTAC. Realignment is for Special Ed Program for about 3M. The 2 out years increase are due to the inclusion of the 1 new grants which are CSETC, TRIE and SRTAC and about 2.7M for Special Ed program realignment of the 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 | Status |
|--|-------------------------------|---|--------|
| | | Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999) | |
| 1. OMMA/RMA Contribution | 3,661,794.30 | 3,756,488.00 | Met |
| 2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5) | | 3,661,795.00 | |

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 (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---------------------------|----------------------------------|----------------------------------|
| County Office's Available Reserves Percentage (Criterion 8B, Line 9) | 4.9% | 5.2% | 4.8% |
| County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage): | 1.6% | 1.7% | 1.6% |

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

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

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

1. Do you choose to exclude pass-through funds distributed to SELPA members from the calculations for deficit spending and reserves?

Yes

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s): Santa Clara County Area 1, 2, 3, 4, & 7 SELPA

| | Current Year Projected Year Totals (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|--|----------------------------------|----------------------------------|
| b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223) | 63,793,389.00 | 63,793,389.00 | 63,793,389.00 |

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

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

| Fiscal Year | Projected Year Totals | | Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A) | Status |
|-------------------------------|--|---|---|---------|
| | Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C) | Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11) | | |
| Current Year (2023-24) | (12,552,137.00) | 125,216,267.00 | 10.0% | Not Met |
| 1st Subsequent Year (2024-25) | (5,856,719.00) | 123,169,697.00 | 4.8% | Not Met |
| 2nd Subsequent Year (2025-26) | (3,593,675.00) | 122,579,878.00 | 2.9% | 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)

Fund balance is allocated for designated purposes.

7. CRITERION: Fund and Cash Balances

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

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

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

| Fiscal Year | Ending Fund Balance County School Service Fund Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2) | | Status |
|-------------------------------|--|---------------|--------|
| | Current Year (2023-24) | 58,923,864.19 | |
| 1st Subsequent Year (2024-25) | 50,130,718.19 | Met | |
| 2nd Subsequent Year (2025-26) | 48,138,678.19 | Met | |

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

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

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

Explanation:
 (required if NOT met)

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

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

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

| Fiscal Year | Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column) | | Status |
|-------------|---|---------------|--------|
| | Current Year (2023-24) | 99,547,704.00 | |

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 \$80,000 (greater of) | 0 to \$7,072,999 |
| 4% or \$354,000 (greater of) | \$7,073,000 to \$17,684,999 |
| 3% or \$707,000 (greater of) | \$17,685,000 to \$79,581,000 |
| 2% or \$2,387,000 (greater of) | \$79,581,001 and over |

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

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

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

| | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---------------------------|----------------------------------|----------------------------------|
| County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No: | 436,139,872.00 | 343,208,639.00 | 338,323,301.00 |
| County Office's Reserve Standard Percentage Level: | 2% | 2% | 2% |

8A. Calculating the County Office's Reserve Standard

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

| | | Current Year | | |
|----|--|-----------------------|---------------------|---------------------|
| | | Projected Year Totals | 1st Subsequent Year | 2nd Subsequent Year |
| | | (2023-24) | (2024-25) | (2025-26) |
| 1. | Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11) | 436,139,872.00 | 343,208,639.00 | 338,323,301.00 |
| 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) | 436,139,872.00 | 343,208,639.00 | 338,323,301.00 |
| 4. | Reserve Standard Percentage Level | 2% | 2% | 2% |
| 5. | Reserve Standard - by Percent (Line A3 times Line A4) | 8,722,797.44 | 6,864,172.78 | 6,766,466.02 |
| 6. | Reserve Standard - by Amount (From percentage level chart above) | 2,387,000.00 | 2,387,000.00 | 2,387,000.00 |
| 7. | County Office's Reserve Standard (Greater of Line A5 or Line A6) | 8,722,797.44 | 6,864,172.78 | 6,766,466.02 |

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

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

| Reserve Amounts (Unrestricted resources 0000-1999 except line 4) | | Current Year | | |
|---|--|-----------------------|---------------------|---------------------|
| | | Projected Year Totals | 1st Subsequent Year | 2nd Subsequent Year |
| | | (2023-24) | (2024-25) | (2025-26) |
| 1. | County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a) | 0.00 | | |
| 2. | County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b) | 17,445,595.00 | 13,728,346.00 | 13,532,932.00 |
| 3. | County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 3,987,683.83 | 3,951,228.83 | 2,653,929.83 |
| 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) | (3.06) | 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) | 21,433,275.77 | 17,679,574.83 | 16,186,861.83 |
| 9. | County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3) | 4.91% | 5.15% | 4.78% |
| | County Office's Reserve Standard (Section 8A, Line 7): | 8,722,797.44 | 6,864,172.78 | 6,766,466.02 |
| | Status: | Met | Met | Met |

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

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

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

Explanation:
 (required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

| Description / Fiscal Year | Budget Adoption (Form 01CS, Item S5A) | First Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|---|--|--|-------------------|------------------|---------|
| 1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2023-24) | (2,637,588.00) | (2,726,082.00) | 3.4% | 88,494.00 | Met |
| 1st Subsequent Year (2024-25) | (3,253,307.00) | (3,030,882.00) | -6.8% | (222,425.00) | Not Met |
| 2nd Subsequent Year (2025-26) | (3,125,781.00) | (2,884,990.00) | -7.7% | (240,791.00) | Not Met |
| 1b. Transfers In, County School Service Fund * | | | | | |
| Current Year (2023-24) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2024-25) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2025-26) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1c. Transfers Out, County School Service Fund * | | | | | |
| Current Year (2023-24) | 981,750.00 | 981,750.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2024-25) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2025-26) | 0.00 | 0.00 | 0.0% | 0.00 | Met |

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) The decrease in the general fund contribution is because of the projected increase in program revenues.

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)

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)

The payment in 2023-24 will be from unrestricted funding.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

| | Budget Adoption (Form 01CS, Item S7A) | First Interim |
|---|--|-----------------|
| 2 OPEB Liabilities | | |
| a. Total OPEB liability | 15,882,415.00 | 15,882,415.00 |
| b. OPEB plan(s) fiduciary net position (if applicable) | 29,879,437.00 | 29,879,437.00 |
| c. Total/Net OPEB liability (Line 2a minus Line 2b) | (13,997,022.00) | (13,997,022.00) |
| d. Is total OPEB liability based on the county office's estimate or an actuarial valuation? | Actuarial | Actuarial |
| e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation | Jun 30, 2022 | Jun 30, 2022 |

| | 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 (2023-24) | 0.00 | 0.00 |
| 1st Subsequent Year (2024-25) | 0.00 | 0.00 |
| 2nd Subsequent Year (2025-26) | 0.00 | 0.00 |
| b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752) | | |
| Current Year (2023-24) | 0.00 | 0.00 |
| 1st Subsequent Year (2024-25) | 0.00 | 0.00 |
| 2nd Subsequent Year (2025-26) | 0.00 | 0.00 |
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | | |
| Current Year (2023-24) | 555,008.00 | 555,008.00 |
| 1st Subsequent Year (2024-25) | 617,108.00 | 617,108.00 |
| 2nd Subsequent Year (2025-26) | 702,387.00 | 702,387.00 |
| d. Number of retirees receiving OPEB benefits | | |
| Current Year (2023-24) | 54.00 | 54.00 |
| 1st Subsequent Year (2024-25) | 54.00 | 54.00 |
| 2nd Subsequent Year (2025-26) | 54.00 | 54.00 |

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. 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?

| | Budget Adoption (Form 01CS, Item S7B) | First Interim |
|---|--|---------------|
| 2 Self-Insurance Liabilities | | |
| a. Accrued liability for self-insurance programs | 11,233,000.00 | 11,233,000.00 |
| b. Unfunded liability for self-insurance programs | 0.00 | 0.00 |

| | Budget Adoption (Form 01CS, Item S7B) | First Interim |
|--|--|---------------|
| 3 Self-Insurance Contributions | | |
| a. Required contribution (funding) for self-insurance programs | | |
| Current Year (2023-24) | 8,942,975.00 | 8,942,975.00 |
| 1st Subsequent Year (2024-25) | 8,942,975.00 | 8,942,975.00 |
| 2nd Subsequent Year (2025-26) | 8,942,975.00 | 8,942,975.00 |
| b. Amount contributed (funded) for self-insurance programs | | |
| Current Year (2023-24) | 8,942,975.00 | 8,942,975.00 |
| 1st Subsequent Year (2024-25) | 8,942,975.00 | 8,942,975.00 |
| 2nd Subsequent Year (2025-26) | 8,942,975.00 | 8,942,975.00 |

4 Comments:

SCCOE is self-insured for Workers' Compensation. Workers' Compensation claims are administered for SCCOE by Third Party Administrator, Tristar Risk Management. SCCOE has excess workers' compensation coverage through Public Risk Innovation, Solutions and Management with a Retention of \$300,000 per injury (SCCOE pays the first \$300,000 per injury). Each SCCOE Department contributes a portion of the overall workers' compensation costs. Contribution percentage is based on an internal analysis of prior injury history and costs, external actuarial valuation, and the cost of excess insurance premiums. This valuation is completed annually.

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?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2022-23) | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of certificated (non-management) full-time-equivalent (FTE) positions | 347.1 | 324.6 | 324.6 | 324.6 |

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.

No

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Yes

Negotiations Settled Since Budget Adoption

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

Oct 23, 2023

3. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2025

4. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

| | | |
|----|-----|-----|
| No | Yes | Yes |
|----|-----|-----|

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

| | | |
|-----------|-----------|-----------|
| 1,627,325 | 2,775,576 | 2,803,330 |
| Reopener | Reopener | Reopener |

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

The certificated employees are for Psychologist Social Workers group and for ACE/CTA group. There were reopener for the current year with an increase of 3% in salaries in addition to the 5% already settled before budget adoption. The date of 10/23/2023 was for PSWA. The source of funding will come from program funds. The general fund will be available to cover if no available funds from the program in the current year.

Negotiations Not Settled

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

478,821

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

6. Amount included for any tentative salary schedule increases

| | | |
|---|---|---|
| 0 | 0 | 0 |
|---|---|---|

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

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

| | | |
|-----|-----|-----|
| Yes | Yes | Yes |
|-----|-----|-----|

2. Total cost of H&W benefits

| | | |
|-----------|-----------|-----------|
| 6,225,166 | 6,225,166 | 6,225,166 |
|-----------|-----------|-----------|

3. Percent of H&W cost paid by employer

| | | |
|--------|--------|--------|
| 100.0% | 100.0% | 100.0% |
|--------|--------|--------|

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

| | | |
|------|------|------|
| 7.2% | 0.0% | 0.0% |
|------|------|------|

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

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

| | | |
|----|--|--|
| No | | |
|----|--|--|

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

| | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|----|---------------------------|----------------------------------|----------------------------------|
| 1. | Yes | Yes | Yes |
| 2. | 478,821 | 483,609 | 498,214 |
| 3. | 1.0% | 1.0% | 1.0% |

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

No

Classified (Non-management) Salary and Benefit Negotiations

| | Prior Year (2nd Interim) (2022-23) | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of classified (non-management) FTE positions | 1,010,9 | 956,9 | 956,9 | 956,9 |

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.

No

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Yes

Negotiations Settled Since Budget Adoption

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

[Empty Box]

3. Period covered by the agreement:

Begin Date: Jul 01, 2022

End Date: Jun 30, 2025

4. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

| | | |
|-----|-----|-----|
| Yes | Yes | Yes |
|-----|-----|-----|

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

| | | |
|--|--|--|
| | | |
|--|--|--|

or

Multiyear Agreement

Total cost of salary settlement

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

| | | |
|-----------|-----------|-----------|
| 2,456,267 | 4,207,273 | 4,267,888 |
| Reopener | Reopener | Reopener |

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

There was a reopener for the current year with an increase of 3% in salaries in addition to the 5% already negotiated before budget adoption. The source of funding will come from program funds. The general fund will be available to cover if program funds are not available in the current year.

Negotiations Not Settled

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

725,120

6. Amount included for any tentative salary schedule increases

| Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|---------------------------|----------------------------------|----------------------------------|
| 0 | 0 | 0 |

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

| | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|------------|---------------------------|----------------------------------|----------------------------------|
| Yes | Yes | Yes | |
| 18,850,849 | 18,850,849 | 18,850,849 | |
| 100.0% | 100.0% | 100.0% | |
| 7.2% | 0.0% | 0.0% | |

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

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

No

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

If Yes, explain the nature of the new costs:

[Empty Box]

Classified (Non-management) Step and Column Adjustments

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

| | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--|---------------------------|----------------------------------|----------------------------------|
| | Yes | Yes | Yes |
| | 725,120 | 732,372 | 754,489 |
| | 1.0% | 1.0% | 1.0% |

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

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

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

Classified (Non-management) - Other

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

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?

| |
|-----|
| n/a |
|-----|

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) (2022-23) | Current Year (2023-24) | 1st Subsequent Year (2024-25) | 2nd Subsequent Year (2025-26) |
|--|---------------------------------------|---------------------------|----------------------------------|----------------------------------|
| Number of management, supervisor, and confidential FTE positions | 232.7 | 237.7 | 237.7 | 237.7 |

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.

| |
|-----|
| n/a |
|-----|

If No, complete questions 3 and 4.

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

| |
|-----|
| n/a |
|-----|

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

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

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

| |
|--|
| |
|--|

4. Amount included for any tentative salary schedule increases

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

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

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

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

| | | |
|--|--|--|
| | | |
| | | |
| | | |
| | | |

Management/Supervisor/Confidential Step and Column Adjustments

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

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

| | | |
|--|--|--|
| | | |
| | | |
| | | |

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

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

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

| | | |
|--|--|--|
| | | |
| | | |
| | | |

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

| |
|----|
| No |
|----|

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

End of County Office First Interim Criteria and Standards Review

First Interim

Actuals to Date 2023-24

Technical Review Checks

Phase - All

Display - All Technical 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

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

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

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

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

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

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

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

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

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. Passed

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

| ACCOUNT FD - RS - PY - GO - FN - OB | RESOURCE | OBJECT | VALUE |
|--|----------|--------|---------------|
| 01-3310-0-0000-0000-9791 | 3310 | 9791 | \$2,729.00 |
| Explanation: We closed this resource in FY2022-2023 with ending fund balances at project year level. As a result, ending balances were rolled to FY2023-2024 as beginning balances. However, the revenues and expenditures are balanced at the resource level. | | | |
| 01-3310-1-0000-0000-9791 | 3310 | 9791 | (\$15,138.00) |
| Explanation: We closed this resource in FY2022-2023 with ending fund balances at project year level. As a result, ending balances were rolled to FY2023-2024 as beginning balances. However, the revenues and expenditures are balanced at the resource level. | | | |
| 01-3310-2-0000-0000-9791 | 3310 | 9791 | \$12,409.00 |
| Explanation: We closed this resource in FY2022-2023 with ending fund balances at project year level. As a result, ending balances were rolled to FY2023-2024 as beginning balances. However, the revenues and expenditures are balanced at the resource level. | | | |
| 01-6387-0-0000-0000-9791 | 6387 | 9791 | \$5,073.00 |
| Explanation: We closed this resource in FY2022-2023 with ending fund balances at project year level. As a result, ending balances were rolled to FY2023-2024 as beginning balances. However, the revenues and expenditures are balanced at the resource level. | | | |
| 01-6387-1-0000-0000-9791 | 6387 | 9791 | (\$5,073.00) |
| Explanation: We closed this resource in FY2022-2023 with ending fund balances at project year level. As a result, ending balances were rolled to FY2023-2024 as beginning balances. However, the revenues and expenditures are balanced at the resource level. | | | |

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. Passed

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

INTRA-FD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. **Passed**

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

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

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

EXPORT VALIDATION CHECKS

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

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

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

First Interim
Original Budget 2023-24
Technical Review Checks
Phase - All
Display - All Technical 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

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

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

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

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

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

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

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

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

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. Passed

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

| ACCOUNT FD - RS - PY - GO - FN - OB | RESOURCE | OBJECT | VALUE |
|--|----------|--------|---------------|
| 01-3310-0-0000-0000-9791 | 3310 | 9791 | \$2,729.00 |
| Explanation: We closed this resource in FY2022-2023 with ending fund balances at project year level. As a result, ending balances were rolled to FY2023-2024 as beginning balances. However, the revenues and expenditures are balanced at the resource level. | | | |
| 01-3310-1-0000-0000-9791 | 3310 | 9791 | (\$15,138.00) |
| Explanation: We closed this resource in FY2022-2023 with ending fund balances at project year level. As a result, ending balances were rolled to FY2023-2024 as beginning balances. However, the revenues and expenditures are balanced at the resource level. | | | |
| 01-3310-2-0000-0000-9791 | 3310 | 9791 | \$12,409.00 |
| Explanation: We closed this resource in FY2022-2023 with ending fund balances at project year level. As a result, ending balances were rolled to FY2023-2024 as beginning balances. However, the revenues and expenditures are balanced at the resource level. | | | |
| 01-6387-0-0000-0000-9791 | 6387 | 9791 | \$5,073.00 |
| Explanation: We closed this resource in FY2022-2023 with ending fund balances at project year level. As a result, ending balances were rolled to FY2023-2024 as beginning balances. However, the revenues and expenditures are balanced at the resource level. | | | |
| 01-6387-1-0000-0000-9791 | 6387 | 9791 | (\$5,073.00) |
| Explanation: We closed this resource in FY2022-2023 with ending fund balances at project year level. As a result, ending balances were rolled to FY2023-2024 as beginning balances. However, the revenues and expenditures are balanced at the resource level. | | | |

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. Passed

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

GENERAL LEDGER CHECKS

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

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

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

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

| FUND | RESOURCE | NEG. EFB |
|---|-----------------|-----------------|
| 10 | 0000 | (\$103,801.54) |
| Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY 2023-24, thus clearing the negative balance in the fund. | | |
| Total of negative resource balances for Fund 10 | | (\$103,801.54) |
| 12 | 9010 | (\$90,139.21) |
| Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY 2023-24, thus clearing the negative balance in the fund. | | |
| Total of negative resource balances for Fund 12 | | (\$90,139.21) |
| 67 | 9010 | (\$999,908.38) |
| Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY 2023-24, thus clearing the negative balance in the fund. | | |
| Total of negative resource balances for Fund 67 | | (\$999,908.38) |

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

Passed

INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

Passed

INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

Passed

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

Passed

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

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

| FUND | RESOURCE | OBJECT | VALUE |
|------|----------|--------|----------------|
| 10 | 0000 | 9790 | (\$103,801.54) |

Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY 2023-24, thus clearing the negative balance in the fund.

| | | | |
|----|------|------|---------------|
| 12 | 9010 | 9790 | (\$90,139.21) |
|----|------|------|---------------|

Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY 2023-24, thus clearing the negative balance in the fund.

| | | | |
|----|------|------|----------------|
| 67 | 9010 | 9790 | (\$999,908.38) |
|----|------|------|----------------|

Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY 2023-24, thus clearing the negative balance in the fund.

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission **Passed**

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

First Interim
Board Approved Operating Budget 2023-24
Technical Review Checks

Phase - All
Display - All Technical 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

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

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

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

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

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

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

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

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

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. Passed

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

| ACCOUNT FD - RS - PY - GO - FN - OB | RESOURCE | OBJECT | VALUE |
|--|----------|--------|---------------|
| 01-3310-0-0000-0000-9791 | 3310 | 9791 | \$2,729.00 |
| Explanation: We closed this resource in FY2022-2023 with ending fund balances at project year level. As a result, ending balances were rolled to FY2023-2024 as beginning balances. However, the revenues and expenditures are balanced at the resource level. | | | |
| 01-3310-1-0000-0000-9791 | 3310 | 9791 | (\$15,138.00) |
| Explanation: We closed this resource in FY2022-2023 with ending fund balances at project year level. As a result, ending balances were rolled to FY2023-2024 as beginning balances. However, the revenues and expenditures are balanced at the resource level. | | | |
| 01-3310-2-0000-0000-9791 | 3310 | 9791 | \$12,409.00 |
| Explanation: We closed this resource in FY2022-2023 with ending fund balances at project year level. As a result, ending balances were rolled to FY2023-2024 as beginning balances. However, the revenues and expenditures are balanced at the resource level. | | | |
| 01-6387-0-0000-0000-9791 | 6387 | 9791 | \$5,073.00 |
| Explanation: We closed this resource in FY2022-2023 with ending fund balances at project year level. As a result, ending balances were rolled to FY2023-2024 as beginning balances. However, the revenues and expenditures are balanced at the resource level. | | | |
| 01-6387-1-0000-0000-9791 | 6387 | 9791 | (\$5,073.00) |
| Explanation: We closed this resource in FY2022-2023 with ending fund balances at project year level. As a result, ending balances were rolled to FY2023-2024 as beginning balances. However, the revenues and expenditures are balanced at the resource level. | | | |

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. Passed

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

GENERAL LEDGER CHECKS

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

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

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

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them.

Exception

| FUND | RESOURCE | NEG. EFB |
|---|-----------------|-----------------|
| 10 | 0000 | (\$103,801.54) |
| Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY 2023-24, thus clearing the negative balance in the fund. | | |
| Total of negative resource balances for Fund 10 | | (\$103,801.54) |
| 12 | 9010 | (\$90,139.21) |
| Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY 2023-24, thus clearing the negative balance in the fund. | | |
| Total of negative resource balances for Fund 12 | | (\$90,139.21) |
| 67 | 9010 | (\$999,908.38) |
| Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY 2023-24, thus clearing the negative balance in the fund. | | |
| Total of negative resource balances for Fund 67 | | (\$999,908.38) |

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

INTRA-FD-DIR-COST - (Warning) - Transfers of Direct Costs (Object 5710) must net to zero by fund.

Passed

INTRA-FD-INDIRECT - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.

Passed

INTRA-FD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs (Object 7310) must net to zero by function.

Passed

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

Passed

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

Passed

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:

Exception

| FUND | RESOURCE | OBJECT | VALUE |
|------|----------|--------|----------------|
| 10 | 0000 | 9790 | (\$103,801.54) |

Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY 2023-24, thus clearing the negative balance in the fund.

| | | | |
|----|------|------|---------------|
| 12 | 9010 | 9790 | (\$90,139.21) |
|----|------|------|---------------|

Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY 2023-24, thus clearing the negative balance in the fund.

| | | | |
|----|------|------|----------------|
| 67 | 9010 | 9790 | (\$999,908.38) |
|----|------|------|----------------|

Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY 2023-24, thus clearing the negative balance in the fund.

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

EXPORT VALIDATION CHECKS

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

Passed

CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission

Passed

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

Passed

First Interim
Projected Totals 2023-24
Technical Review Checks
Phase - All
Display - All Technical 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

CHECKFUNCTION - (Fatal) - All FUNCTION codes must be valid. **Passed**

CHECKFUND - (Fatal) - All FUND codes must be valid. **Passed**

CHECKGOAL - (Fatal) - All GOAL codes must be valid. **Passed**

CHECKOBJECT - (Fatal) - All OBJECT codes must be valid. **Passed**

CHECKRESOURCE - (Warning) - All RESOURCE codes must be valid. **Passed**

CHK-FDXRS7690xOB8590 - (Fatal) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. **Passed**

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

CHK-FUNDxFUNCTION-A - (Warning) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. **Passed**

CHK-FUNDxFUNCTION-B - (Fatal) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. **Passed**

CHK-FUNDxGOAL - (Warning) - All FUND and GOAL account code combinations should be valid. **Passed**

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

CHK-FUNDxRESOURCE - (Warning) - All FUND and RESOURCE account code combinations should be valid. **Passed**

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

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

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

CHK-RESOURCExOBJECTA - (Warning) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. Passed

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

| ACCOUNT FD - RS - PY - GO - FN - OB | RESOURCE | OBJECT | VALUE |
|--|----------|--------|---------------|
| 01-3310-0-0000-0000-9791 | 3310 | 9791 | \$2,729.00 |
| Explanation: We closed this resource in FY2022-2023 with ending fund balances at project year level. As a result, ending balances were rolled to FY2023-2024 as beginning balances. However, the revenues and expenditures are balanced at the resource level. | | | |
| 01-3310-1-0000-0000-9791 | 3310 | 9791 | (\$15,138.00) |
| Explanation: We closed this resource in FY2022-2023 with ending fund balances at project year level. As a result, ending balances were rolled to FY2023-2024 as beginning balances. However, the revenues and expenditures are balanced at the resource level. | | | |
| 01-3310-2-0000-0000-9791 | 3310 | 9791 | \$12,409.00 |
| Explanation: We closed this resource in FY2022-2023 with ending fund balances at project year level. As a result, ending balances were rolled to FY2023-2024 as beginning balances. However, the revenues and expenditures are balanced at the resource level. | | | |
| 01-6387-0-0000-0000-9791 | 6387 | 9791 | \$5,073.00 |
| Explanation: We closed this resource in FY2022-2023 with ending fund balances at project year level. As a result, ending balances were rolled to FY2023-2024 as beginning balances. However, the revenues and expenditures are balanced at the resource level. | | | |
| 01-6387-1-0000-0000-9791 | 6387 | 9791 | (\$5,073.00) |
| Explanation: We closed this resource in FY2022-2023 with ending fund balances at project year level. As a result, ending balances were rolled to FY2023-2024 as beginning balances. However, the revenues and expenditures are balanced at the resource level. | | | |

CHK-RS-LOCAL-DEFINED - (Fatal) - All locally defined resource codes must roll up to a CDE defined resource code. Passed

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

GENERAL LEDGER CHECKS

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

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

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

EFB-POSITIVE - (Warning) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. NOTE: Negative ending balances in Fund 01 restricted resources will be offset against available reserves calculated in Form 01CSI and Form MYPI, which can negatively affect the criteria and standards.

Exception

| FUND | RESOURCE | NEG. EFB |
|---|----------|----------------|
| 10 | 0000 | (\$103,801.54) |
| Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY 2023-24, thus clearing the negative balance in the fund. | | |
| Total of negative resource balances for Fund 10 | | (\$103,801.54) |
| 12 | 9010 | (\$90,139.21) |
| Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY 2023-24, thus clearing the negative balance in the fund. | | |
| Total of negative resource balances for Fund 12 | | (\$90,139.21) |
| 67 | 9010 | (\$999,908.38) |
| Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY 2023-24, thus clearing the negative balance in the fund. | | |
| Total of negative resource balances for Fund 67 | | (\$999,908.38) |

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

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

OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund: **Exception**

| FUND | RESOURCE | OBJECT | VALUE |
|------|----------|--------|----------------|
| 10 | 0000 | 9790 | (\$103,801.54) |

Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY 2023-24, thus clearing the negative balance in the fund.

| | | | |
|----|------|------|---------------|
| 12 | 9010 | 9790 | (\$90,139.21) |
|----|------|------|---------------|

Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY 2023-24, thus clearing the negative balance in the fund.

| | | | |
|----|------|------|----------------|
| 67 | 9010 | 9790 | (\$999,908.38) |
|----|------|------|----------------|

Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY 2023-24, thus clearing the negative balance in the fund.

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (Fatal) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. **Passed**

CS-YES-NO - (Fatal) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. **Passed**

EXPORT VALIDATION CHECKS

| | |
|---|----------------------|
| ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided. | <u>Passed</u> |
| CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) | <u>Passed</u> |
| CHK-DEPENDENCY - (Fatal) - If data has changed that affect other forms, the affected forms must be opened and saved. | <u>Passed</u> |
| CHK-EXTRACTED-DATA-SOURCE - (Warning) - All forms that extract data from a prior reporting period use the same source extraction submission | <u>Passed</u> |
| CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. | <u>Passed</u> |
| CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. | <u>Passed</u> |
| CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided. | <u>Passed</u> |
| FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. | <u>Passed</u> |
| INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided. | <u>Passed</u> |
| MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) | <u>Passed</u> |
| MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) | <u>Passed</u> |
| VERSION-CHECK - (Warning) - All versions are current. | <u>Passed</u> |