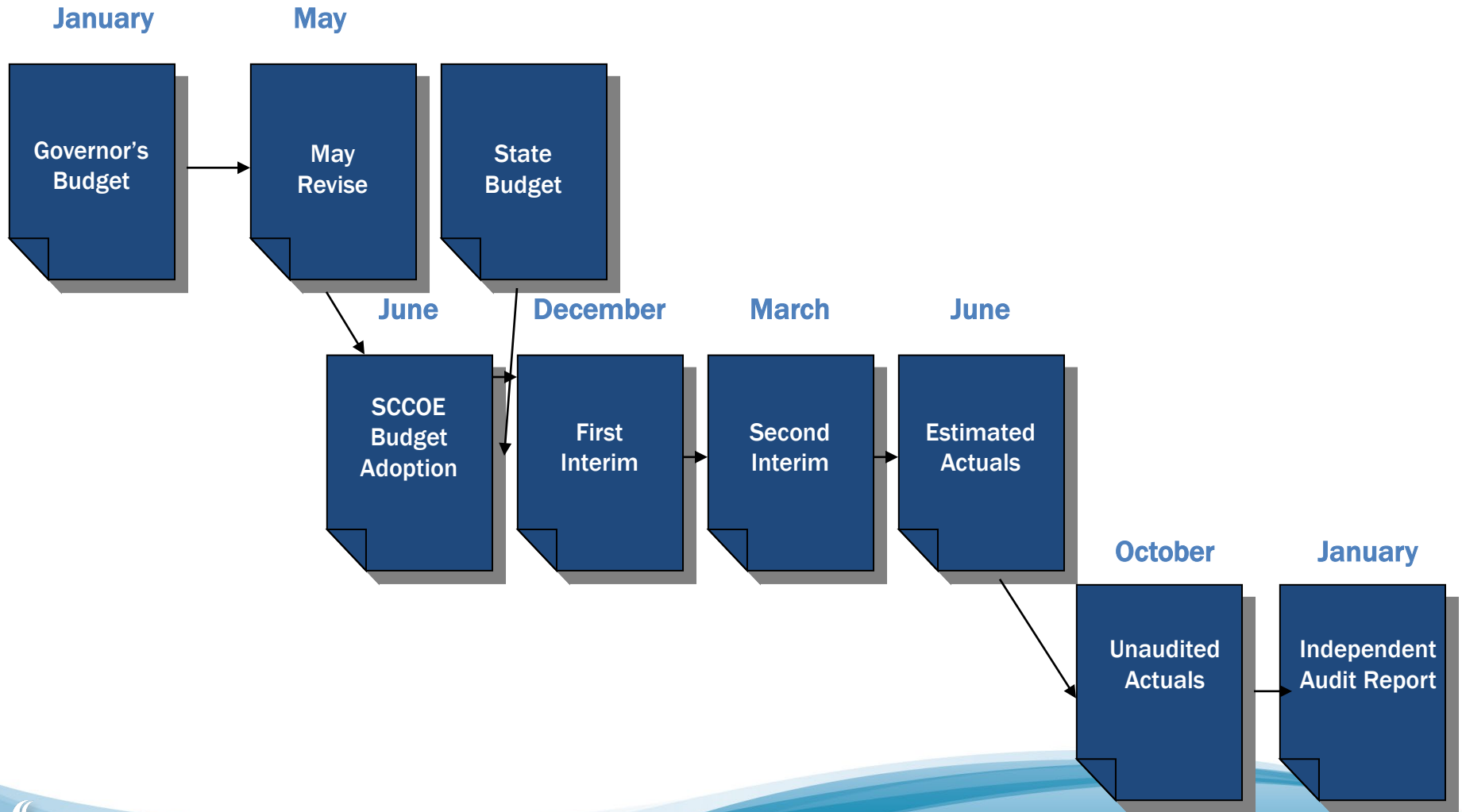


Board of Education Presentation 2020-21 First Interim Report Internal Business Services

December 16, 2020

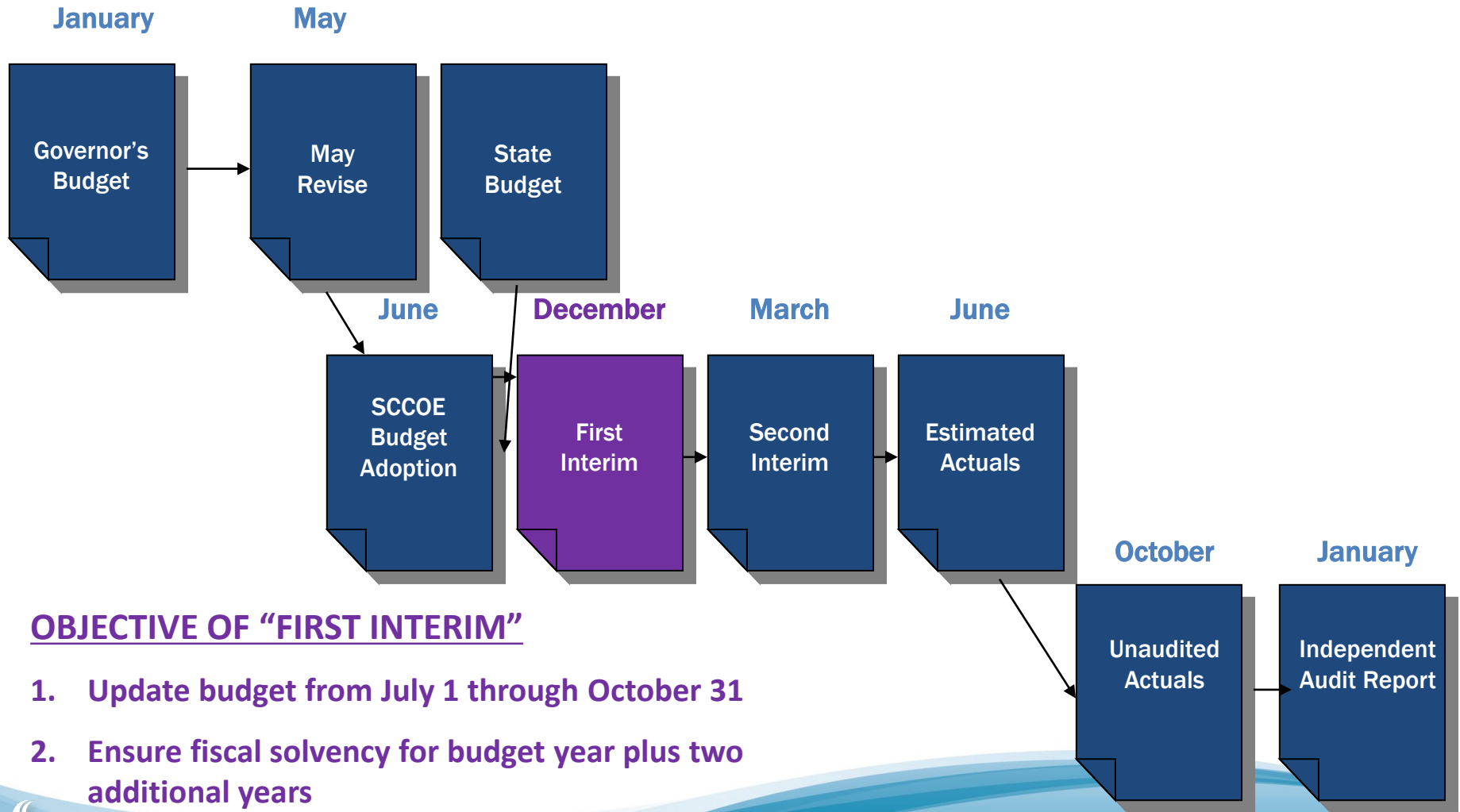
BUDGETING AND FINANCIAL REPORTING

A TWO-YEAR PROCESS



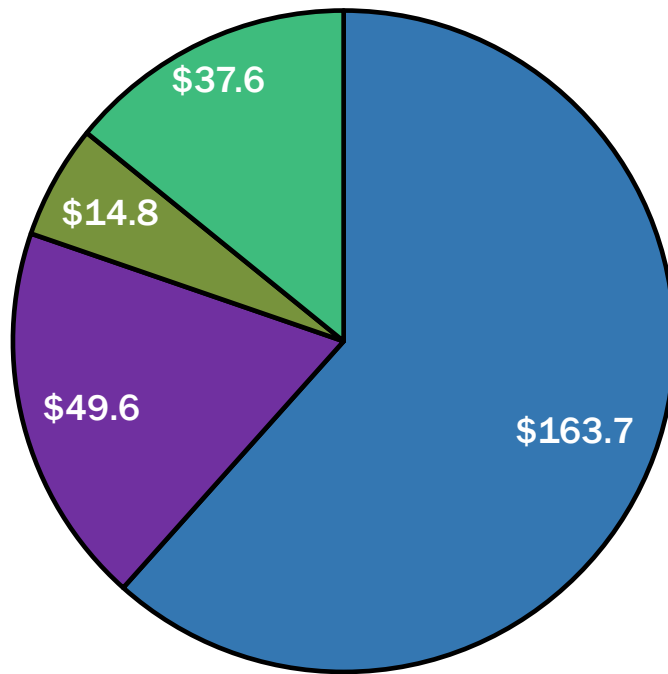
BUDGETING AND FINANCIAL REPORTING

A TWO-YEAR PROCESS

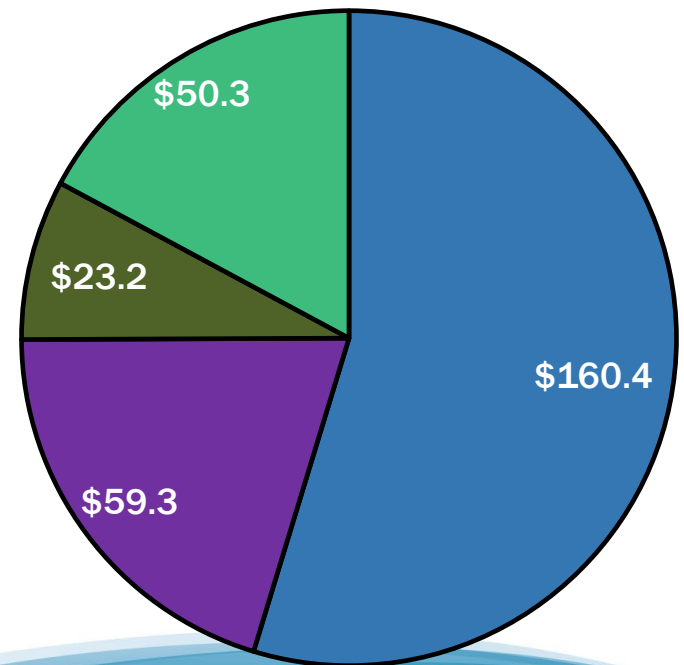


County School Service Fund Combined Unrestricted and Restricted Revenues 2020-21 – First Interim (in millions)

Adopted Budget
\$265.7M



First Interim
\$293.2M



- LCFF and State Aid
- Federal
- State
- Local



First Interim

Significant Revenues Changes from Adopted Budget

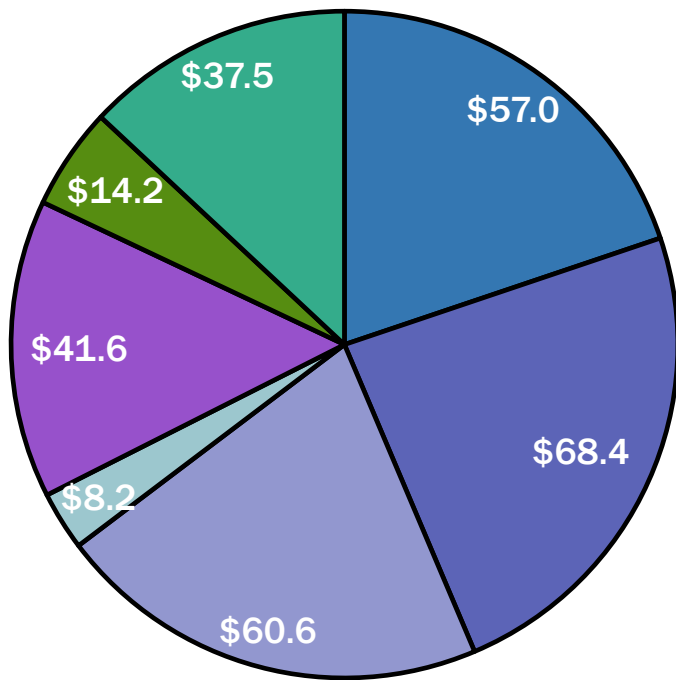
Description	Increase / (Decrease)
Decrease in LCCF Sources (Special Education Program)	(\$3,345,813)
Increase in Federal Revenue (Coronavirus Aid, Relief, and Economic Security (CARES Act), Head Start Program, carryover from 19-20)	\$9,687,880
Increase in State Revenue (CARES Act, Inclusive Early Education Expansion Grant (IEEEP), Tobacco-Use Prevention Education (TUPE) Tier 2, carryover from 19-20)	\$8,454,026
Increase in Other Local Revenues (One-time grants from City of San Jose, County of Santa Clara and First Five, carryover from 19-20)	\$12,744,229



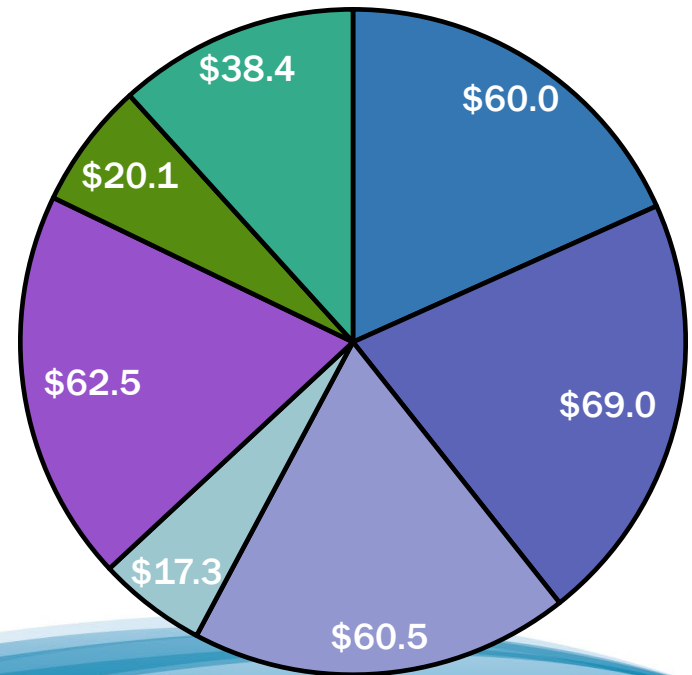
County School Service Fund Combined Unrestricted and Restricted Expenditures 2020-21 – First Interim (in millions)

Budget Adoption
\$287.5M

First Interim
\$328.0M



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



First Interim

Significant Expenditure Changes from Adopted Budget

Description	Increase / (Decrease)
Certificated Salaries	\$3,049,034
Classified Salaries	\$582,836
Employee Benefits	(\$91,619)
Books/Supplies	\$9,180,373
Services and Other Operating	\$20,945,562
Capital Outlay	\$5,939,217
Other Outgo	\$876,763



2020-21 Estimated Return of Local Property Taxes

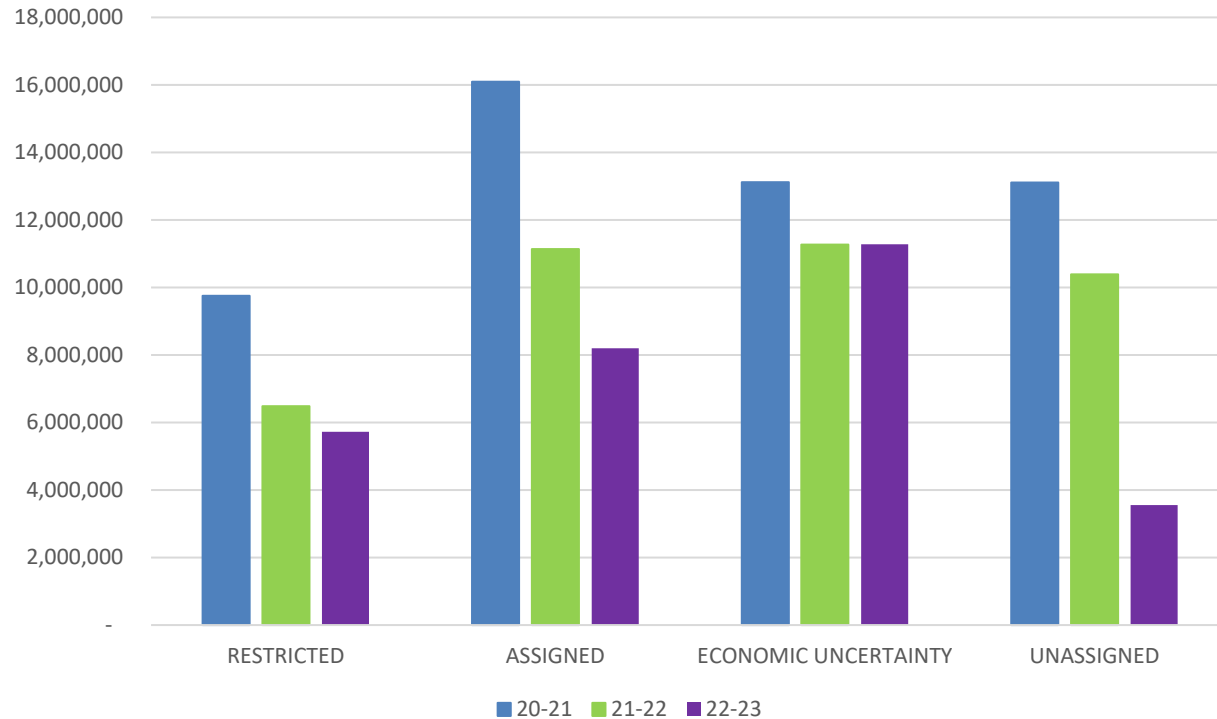
- Estimated Return of local property taxes to be returned to the state for 2020-21 is \$35.78 M. (The estimated amount to return in 2021-22 and 2022-23 is \$34.56 M each year). This amount is required pursuant to Education Code section 2575(e) and 2578. The following chart shows the confiscated local property taxes in prior years.
- Total Return of Local Property Taxes remitted to the State Controller to date **\$147,976,068** for fiscal years 2013-2014 through 2019-2020.

Fiscal Year	Return of Local Property Taxes*
2013-14	\$12,295,907
2014-15	\$12,873,350
2015-16	\$17,459,375
2016-17	\$22,140,554
2017-18	\$25,225,094
2018-19	\$27,258,140
2019-20	\$30,723,648
2020-21	\$35,780,766
2021-22	\$34,554,590

*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:

- The Legislative Analyst Office (LAO) reports state revenues are projected to be higher than originally anticipated.
- SCCOE has been working hard to secure additional revenue streams through grants, projects and services.

Challenges:

- It is yet to be determined if any Federal Emergency Management Agency (FEMA) reimbursement will be received but continue to track COVID related activities and expenditures.
- Continuing to monitor the federal landscape to identify additional relief funds available for schools.





Santa Clara County
Office of Education

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

2020-21
FIRST INTERIM
FINANCIAL
REPORT

Through October 31, 2020

Presented on
December 16, 2020

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

**SANTA CLARA COUNTY OFFICE OF EDUCATION
FIRST INTERIM FINANCIAL REPORT
2020-21**

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The Superintendent's Executive Summary to the Board of Trustees for the First Interim Financial Report of the 2020-2021 School Year

Background: Why we do a First and Second Interim?

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

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

Introduction: What is the SCCOE's Budget Picture?

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

In response to the current economic situation and the impact of COVID-19, we have endeavored to keep critical county programs supported while remaining steadfast in our efforts to provide students with safe and equitable learning environments. Continuous support has been provided to students, families and school districts as they continue to navigate through the challenges of distance learning. Digital equity has been identified as a major obstacle in distance learning for many underserved families throughout the community and we are committed to actively work to close the digital divide through partnerships with the Santa Clara County Board of Supervisors, the City of San Jose, San Jose Public Libraries and community partners. To assist with these efforts, the Santa Clara County Board of Supervisors awarded SCCOE \$7.1 million to facilitate the purchase and distribution of digital devices and hotspots for students throughout the County. Further, donations from the California Emerging Technology Fund (CETF) along with our COVID-19 Education Partnership with the Silicon Valley Community Foundation (SVCF) support our continued investments in devices and connectivity.

Through partnership, advocacy, and the hard work and expertise of staff, we have been awarded grants and contracts for key initiatives such as: Inclusive Early Education, COVID-19 Response Efforts, Tobacco Use Prevention Education, Foster Youth Support and Emergency Child Care Bridge Program, and other important initiatives that align with SCCOE priorities and our core principles.

- Donations from community and new business in support of our coordination roles, in digital equity, child care and more.
- Funds from county and city to temporarily extend half day Head Start to full day.

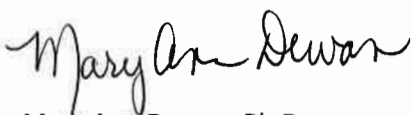
Highlights for First Interim

- First interim reporting reflects a positive certification, meaning that the SCCOE will meet its financial obligations for the current and two subsequent fiscal years.
- Increased restricted grant and contract revenue of approximately \$21 million designated solely for specific actions and deliverables.
- Coronavirus Aid, Relief, and Economic Security (CARES) Act funding in the amount of \$5.1 million was received to assist with COVID-19 response efforts, purchase PPE and other safety resources, support pupil academic achievement and address learning loss related to school campus closures.

Conclusion: Next Steps

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

Sincerely,



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

**SANTA CLARA COUNTY OFFICE OF EDUCATION
FIRST INTERIM FINANCIAL REPORT
2020-21**

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, 2020 and is referred to as the First Interim Financial Report. The information is used to determine if the county office is able to meet its financial obligations for the remainder of the current fiscal year and the two subsequent fiscal years. Assumptions are used in preparing the First Interim report and the Multi-Year Projection.

The County School Service Fund (CSSF), which is the Santa Clara County Office of Education's main operating fund, is made up of unrestricted and restricted funds. Restricted funds are accounted separately because they are earmarked dollars and restricted for specific purposes. As of the First Interim, the SCCOE is projecting a total Ending Fund Balance of approximately \$52 million. Of this amount, \$13.1 million is for Economic Uncertainty (2% is mandated by the State and an additional 2% per Board Policy #3100). Another \$25.8 million is assigned for specific purposes. The remaining unassigned amount is approximately \$13.1 million.

**FIRST INTERIM BUDGET AND MULTI-YEAR PROJECTION ASSUMPTIONS
FISCAL YEAR 2020-21**

Revenue Assumptions

1. Lottery revenues for average daily attendance (ADA) are projected as follows:
 Unrestricted at \$150 per ADA; \$267,575
 Restricted Proposition 20 at \$49 per ADA; \$87,406

Unrestricted and Restricted Lottery revenues have decreased from \$153 and \$54 per ADA, respectively from the Adopted Budget. No Cost-of-Living Adjustment (COLA) has been applied for FY 2021-22 and 2022-23.

2. Pursuant to *Education Code (EC)* Section 43502(b) added by Senate Bill (SB) 98, except for newly operational charter schools and continuing LEAs that are eligible for a growth apportionment calculation pursuant to *EC* Section 43505(b)(2) added by SB 820, Fiscal Year (FY) 2019–20 reported ADA will be used to calculate 2020–21 and 2021-22 funding. No ADA growth is projected for FY 2020-21 therefore, a funding growth application was not submitted to the California Department of Education (CDE).
3. Community School estimated ADA, percentage of English Learners, Free and Reduced Priced Meals (FRPM) and Foster Youth (Unduplicated), and Base, Supplemental and Concentration per ADA amounts are as follows:

Estimated EL/FRPM/Foster Youth %	75.11%/25.11%
Estimated ADA	86.25
Base Grant (per ADA)	\$12,310.03
Supplemental (per ADA)	4,308.51
Concentration (per ADA)	2,154.26

The projected revenues for Community Schools is \$3,166,948.

4. Institution/Court School estimated ADA, percentage of English Learners, Free and Reduced Priced 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	194.70
Base Grant (per ADA)	\$12,310.03
Supplemental (per ADA)	4,308.51
Concentration (per ADA)	2,154.26

The projected revenues for Institution/Court Schools is \$4,261,507.

5. Opportunity Youth Academy’s (OYA) 2019-20 P-2 ADA is 68.15 probation referred and 183.35 District of Residence. Charter School Funded County Program ADA is funded with Charter Schools in Lieu of Property

Taxes, and state aid. Charter School County Program Alternative Education ADA is funded with SCCOE property taxes.

Estimated EL/FRPM/Foster Youth %	75.11%/25.11%
Estimated ADA	68.15
Base Grant (per ADA)	\$12,310.03
Supplemental (per ADA)	4,308.51
Concentration (per ADA)	2,154.26

The projected revenues for OYA is \$3,751,301.

6. SCCOE and OYA have elected to receive mandate funding under the Mandated Cost Block Grant and the estimated amount budgeted is \$344,724 and \$10,494, respectively.
7. Zero percentage COLA is projected on state and Local Control Funding Formula (LCFF) revenues based on the 20-21 Adopted State Budget in fiscal years 2020-21, 2021-22 and 2022-23.
8. \$2.5M of Redevelopment Agency Funds (RDA) revenue is budgeted for 2020-21, 2021-22 and 2022-23, respectively. The remaining balance of \$3,005,353 has been included in the restricted reserves for 2021-22 and can be used for facilities.
9. The SCCOE will continue to provide General Fund support for the following programs:
 - a. Alternative Education programs and the Opportunity Youth Academy Charter:

Program	2020-21 First Interim	2021-22 Estimated	2022-23 Estimated
County Community Schools	\$972,752	\$1,228,003	\$1,293,015
Juvenile Court Schools	\$976,119	\$1,124,003	\$1,220,715
Total Alternative Education	\$1,948,871	\$2,352,006	\$2,513,730
Opportunity Youth Academy Charter	\$524,801	\$662,323	\$747,728

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

Program	2020-21 First Interim	2021-22 Estimated	2022-23 Estimated
County Community Schools	\$2,194,196	\$2,194,196	\$2,194,196
Juvenile Court Schools	\$3,285,388	\$3,285,388	\$3,285,388
Total Alternative Education	\$5,479,584	\$5,479,584	\$5,479,584
Opportunity Youth Academy Charter	\$3,226,500	\$3,226,500	\$3,226,500

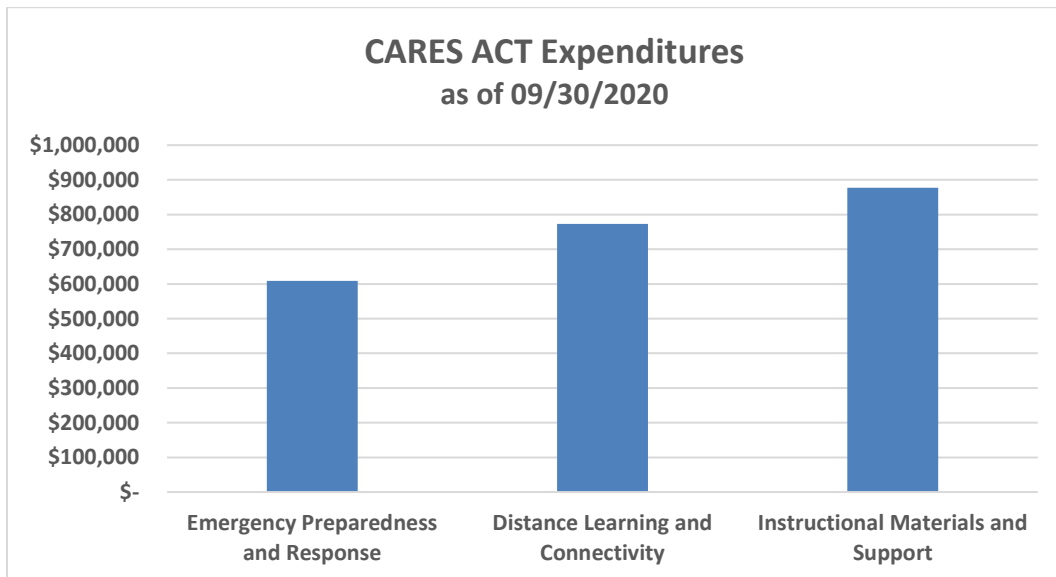
b. Other programs:

Program	2020-21 First Interim	2021-22 Estimated	2022-23 Estimated
Environmental Education	\$2,207,658	\$2,011,727	\$1,822,627
Services in Support of Smaller Districts	\$526,339	\$526,339	\$526,339
Technology and Data Services*	\$351,109	\$320,806	0
Head Start/State Preschool located in EDUCARE	\$325,621	\$325,621	\$325,621

*For the establishment of Data Initiatives Development Department. 100% general fund support in 2019-20; 80% in 2020-21; and 60% in 2021-22.

10. Coronavirus Aid, Relief, and Economic Security (CARES) Act funding in the amount of \$5,107,871 has been received by SCCOE. As of the September 30, 2020 CARES Act reporting period that is required by the CDE, approximately \$2.25 million has been expended on the following areas: emergency preparedness and response, distance learning and connectivity and instructional materials and support.

Funding Source	Funding Amount
Elementary and Secondary School Emergency Relief Fund (ESSER)	\$997,138
Learning Loss Mitigation Fund (LLMF)	
Coronavirus Relief (CR) Fund	3,111,336
Governor’s Emergency Education Relief (GEER) Fund	594,794
General Fund (GF)	372,230
General Fund (GF) - OYA	17,840
Coronavirus Relief (CR) Fund - OYA	14,533
Total	\$5,107,871



11. SCCOE continues to identify new revenue streams to support essential areas of work with the addition of approximately \$21.03 million in grant and contract funds as of first interim:

Grant/Contract	Estimated Revenues
Bridging the Digital Divide - County of Santa Clara	\$ 7,213,440
Inclusive Early Education Expansion Program (IEEEP) - CDE	5,496,380
One-time COVID-19 funding from the Department of Health and Human Services.	1,767,845
Tobacco Use Prevention Education (TUPE) for grades 6 through 12, Tier 2 - CDE	1,136,583
K-12 Strong Workforce Program (SWP) grant from California Community Colleges/Cabrillo Community College District	1,118,686
COVID-19 Food Security Fund for Schools - County of Santa Clara	1,000,000
City of San Jose Family Scholarship Funds - First 5 Santa Clara County	954,600
Foster Youth Support Services program - County of Santa Clara - Social Services Agency	800,000
Integrated Steam program from new digital access funding - City of San Jose Digital Inclusion	698,000
Adult Reentry Program grant	238,129
California Preschool Instructional Network (CPIN) funding	228,704
Alia contract (Trauma Competency Training)	175,840
Emergency Child Care Bridge Program funding - County of Santa Clara - Social Services Agency	147,401
Embedded Instruction grant - CDE	57,481
Total	\$ 21,033,089

Expenditure Assumptions

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

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

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

- All full-time employees are eligible to receive SCCOE's Employer Contribution for Health and Welfare benefits.
- Effective July 1, 2020, Paraeducator hours were increased from 5.5 to 6 hours, which will make them eligible to receive full-time employee benefits.
- Effective October 1, 2020, the SCCOE Employer contribution amount increased approximately 6% to \$1,214 per full-time employee.

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

- Employer paid benefits also provides employees with an option to select from two different dental plans. Vision and life insurance benefits are included.

Employer Paid Benefits	SCCOE Employer Contribution Monthly	SCCOE Employer Contribution Annually
Delta Dental Buy Up	\$163.98	\$1,968
Delta Dental Basic	\$136.75	\$1,641
MES Vision	\$12.97	\$156
Life Insurance	\$2.30	\$28

The projected cost of employer health and welfare benefits per full-time employee is approximately \$16,729 annually.

13. STRS rates are projected to change to 16% and 18.10% in 2021-22 and 2022-23, respectively. Estimated total cost increase for all funds is \$26k in 2021-22 and \$1.16M in 2022-23. STRS on-behalf has been included in all three fiscal years estimated at 4.87M each year.
14. PERS rates are projected to increase to 22.84% and 25.50% in 2021-2022 and 2022-23, respectively. Estimated total cost increase for all funds is \$1.59M in 2021-22 and \$2.04M in 2022-23.
15. Adequate funding is available to cover Other Post-Employment Benefits (OPEB) costs for FY 20-21. Anticipated future costs are projected to be approximately \$1.6M annually and will require a contribution of \$1,056 per FTE for FY 2021-22 and FY 2022-23.
16. Estimated OASDI (Social Security), Medicare and State Unemployment Insurance rates for 2021-22 and 2022-23 remains at 6.20%, 1.45% and 0.05%, respectively.
17. The calculation for Routine Restricted Maintenance Account (RRMA) contribution is 3% of the total County School Service Fund (CSSF) unrestricted expenditures. The budgeted contribution is \$3.08 million for 2020-21, \$2.9 million for 2021-22 and \$2.9 million 2022-23. The RRMA contribution has increased by \$95,715 from Adopted Budget to first interim; estimated to decrease by \$146,843 and \$31,382, respectively in FY 21-22 and FY 22-23 based upon the projected CSSF unrestricted expenditures.
18. Budgeting for legal expenditures remains stable. Legal fee expenditures for 2017-2018, 2018-2019, and 2019-20 totaled \$1,226,194, \$1,273,380, and 1,226,893, respectively.

19. In compliance with Board Policy 3100(d), the indirect cost rates (ICR) for 2020-21 are as follows:

Area or Program	20-21 Indirect Cost Rate %	2021-22 Proposed MYP Indirect Cost Rate %	2022-23 Proposed MYP Indirect Cost Rate %
Alternative Schools	9.85%	9.96%	9.96%
Child Development *	7.50%	7.50%	7.50%
Child Nutrition *	5.00%	5.00%	5.00%
Contracts (Fund 930) *	9.85%	9.96%	9.96%
Environmental Education	9.85%	9.96%	9.96%
Grant Programs *	9.85%	9.96%	9.96%
Head Start *	9.50%	9.96%	9.96%
Migrant Education	9.85%	9.96%	9.96%
SELPA Non Pass-Thru	9.00%	9.00%	9.00%
Special Education *	9.00%	9.00%	9.00%
Technology and Data Services	9.85%	9.96%	9.96%
Transportation	9.85%	9.96%	9.96%

*These program rates may be different from the 2020-21 SCCOE standard indirect cost rate of 10.15% for SCCOE due to Grant agency restrictions that limit the indirect cost rate to a level less than the State approved rate, or based on County Superintendent approval. The SCCOE standard Indirect Cost Rate decreased from 10.15% in 2020-21 to 9.96% in 2021-22.

20. Basic aid county offices of education are required to return local property taxes to the state under current Education Code. Total Return of Local Property Taxes remitted to the State Controller to date is \$147,976,068 for fiscal years 2013-2014 through 2019-2020. The 2020-21 estimated local property taxes to be returned to the state is budgeted at \$34.56 million.

Fiscal Year	Return of Local Property Taxes*
2013-14	\$12,295,907
2014-15	\$12,873,350
2015-16	\$17,459,375
2016-17	\$22,140,554
2017-18	\$25,225,094
2018-19	\$27,258,140
2019-20	\$30,723,648
2020-21	\$35,780,766
2021-22	\$34,554,590

*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.

21. Election costs for the Santa Clara County Board of Education 2020 Election was originally budgeted at \$600,000. Due to the County of Santa Clara increasing their election rates and an increased number of mail-in ballots this year, the projected costs were increased to \$1,347,542.
22. Santa Clara County Board of Education Trustees receive a monthly stipend in the amount of \$962.66 or \$11,552 annually and are eligible to receive Employer Health and Welfare Benefits, which is projected to cost \$16,792 per Trustee.
23. The adopted budget for the Personnel Commission for FY20-21 is as follows:

PERSONNEL COMMISSION	
POSITION	PROPOSED BUDGET 2020-21
Administrative Assistant - Classified	\$ 113,344
Director - Classified	159,488
Other Management - Classified	146,462
Other Specialists/Technicians	240,846
Employee Benefits	295,042
Commissioner Benefits	31,094
Materials & Supplies	6,959
Travel & Conferences	4,615
Travel Recruitment	500
Mileage Reimbursement	312
Dues & Memberships	4,565
Print Services	6,877
Contract Services - Other	5,835
Commissioner Stipends	2,400
Advertising	31,256
Caterers	2,795
Communications	580
Communications - Postage/Courier	100
Cell Phone Stipend Classified	960
Total	\$ 1,054,030

24. Salary and Benefit expenditures reported as of first interim may be adjusted for second interim due to potential adjustments pending due to resignations and retirement.

County School Service Funds Balance/Reserves

25. SCCOE's reserve includes 4% for Economic Uncertainties in the amount of \$13,119,267 in FY 2020-21. 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 been met for 2020-21, 2021-22 and 2022-23.
27. The \$176k reserve for the Board's Legal Fees Designation will be met in 2020-21, 2021-22 and 2022-23.

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - UNRESTRICTED
 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
 2020-21 FIRST INTERIM BUDGET

	Adopted Budget 07/01/2020 (A)	First Interim Budget 10/31/2020 (B)	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$76,882,015	\$ 77,237,973	\$ 355,958
Federal Revenues	420,280	420,280	-
Other State Revenues	688,891	705,793	16,902
Local Revenues	9,057,728	10,399,299	1,341,571
TOTAL REVENUES	87,048,914	88,763,345	1,714,431
B) EXPENDITURES			
Certificated Salaries	12,935,537	13,254,792	319,255
Classified Salaries	28,141,509	28,532,647	391,138
Employee Benefits	15,476,948	15,454,428	(22,520)
Books and Supplies	3,480,891	3,005,486	(475,405)
Services and Operating Expenses	11,995,611	15,360,261	3,364,650
Capital Outlay	5,381,238	6,681,968	1,300,730
Other Outgo	34,739,121	34,554,590	(184,531)
Direct Support/Indirect Costs	(13,727,568)	(15,230,382)	(1,502,814)
TOTAL EXPENDITURES	98,423,287	101,613,790	3,190,503
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(11,374,373)	(12,850,445)	(1,476,072)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer Out	984,000	984,000	-
Contributions	(751,649)	(2,297,363)	(1,545,714)
TOTAL OTHER FINANCING SOURCES/USES	(1,735,649)	(3,281,363)	(1,545,714)
E) NET INCREASE (DECREASE) IN FUND BALANCE	(13,110,022)	(16,131,808)	(3,021,786)
F) BEGINNING FUND BALANCE	59,956,861	59,956,861	-
G) ENDING FUND BALANCE	\$ 46,846,839	\$ 43,825,053	\$ (3,021,786)

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - UNRESTRICTED
 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
 2020-21 FIRST INTERIM BUDGET

	Adopted Budget 07/01/2020 (A)	First Interim Budget 10/31/2020 (B)	Increase/ (Decrease) (C = B - A)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Designated for:			
Revolving Cash	\$ 25,000	\$ 25,000	\$ -
b) Restricted	-	-	-
c) Committed	-	-	-
d) Assigned			
Board Designation (Legal)	176,000	176,000	-
Deferred Maintenance	3,368,950	1,553,950	(1,815,000)
Facilities	5,724,708	1,960,206	(3,764,502)
Technology & Data Services	10,221,610	7,855,673	(2,365,937)
Leave Liability	4,304,790	4,293,327	(11,463)
Alt Ed - Community Schools	-	224,646	224,646
Routine Restricted Maintenance Account Contingency	2,489,934	-	(2,489,934)
Carryover Unspent Funds	4,266,753	-	(4,266,753)
Total Designations	\$30,577,745	16,088,802	(14,488,943)
b) Reserve:			
State Mandated Reserve	5,297,422	6,559,633	1,262,211
Board Maintained Reserve	5,297,422	6,559,634	1,262,212
Undesignated Reserve	18,784,272	14,616,983	(4,167,289)
Total Reserve (\$)	29,379,116	27,736,250	(1,642,866)
Total Reserve (%)	10.22%	8.46%	-1.76%
ENDING FUND BALANCE (a + b)	\$ 59,956,861	\$ 43,825,052	\$ (16,131,809)

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF UNRESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2020-21 FIRST INTERIM BUDGET

	Adopted Budget 07/01/2020 (A)	First Interim Budget 10/31/2020 (B)	Increase/ (Decrease) (C = B - A)
A) LCFF SOURCES			
State Aid	\$7,965,547	\$ 8,443,093	477,546
Education Protection Account (EPA)	117,400	106,490	(10,910)
Property Taxes	179,940,129	179,829,451	(110,678)
LCFF Transfer to Special Education (SELPA)	(111,141,061)	(111,141,061)	-
TOTAL LCFF SOURCES	76,882,015	77,237,973	355,958
B) FEDERAL REVENUES			
Medi-Cal Administrative Activities (MAA)	420,280	420,280	-
TOTAL FEDERAL REVENUES	420,280	420,280	-
C) STATE REVENUES			
Mandated Cost Block Grant & Reimbursement	354,542	355,218	676
State Lottery Revenue	251,349	267,575	16,226
All Other State Revenue	83,000	83,000	-
TOTAL STATE REVENUES	688,891	705,793	16,902
D) LOCAL REVENUES			
Interest Income	487,286	487,286	-
Interagency Services	5,056,125	5,294,254	238,129
Tuition	750,000	770,000	20,000
All Other Fees & Contract	1,466,525	1,466,525	-
All Other Sales	170,000	170,000	-
All Other Local Revenues	1,127,792	2,211,234	1,083,442
TOTAL LOCAL REVENUES	9,057,728	10,399,299	1,341,571
TOTAL UNRESTRICTED GENERAL PURPOSE REVENUES	\$ 87,048,914	\$ 88,763,345	\$ 1,714,431

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - RESTRICTED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2020-21 FIRST INTERIM BUDGET

	Adopted Budget 07/01/2020 (A)	First Interim Budget 10/31/2020 (B)	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$86,836,071	\$ 83,134,300	\$ (3,701,771)
Federal Revenues	49,230,126	58,918,006	9,687,880
Other State Revenues	14,086,925	22,524,049	8,437,124
Local Revenues	28,500,043	39,902,701	11,402,658
TOTAL REVENUES	178,653,165	204,479,056	25,825,891
B) EXPENDITURES			
Certificated Salaries	44,039,960	46,769,739	2,729,779
Classified Salaries	40,265,200	40,456,898	191,698
Employee Benefits	45,151,952	45,082,853	(69,099)
Books and Supplies	4,669,515	14,325,293	9,655,778
Services and Operating Expenses	29,599,805	47,180,717	17,580,912
Capital Outlay	8,812,997	13,451,484	4,638,487
Other Outgo	2,312,568	3,664,410	1,351,842
Direct Support/Indirect Costs	13,240,228	14,452,494	1,212,266
TOTAL EXPENDITURES	188,092,225	225,383,888	37,291,663
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(9,439,060)	(20,904,832)	(11,465,772)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer out	-	-	-
Transfers In	-	-	-
Contributions	751,649	2,297,363	1,545,714
TOTAL OTHER FINANCING SOURCES/USES	751,649	2,297,363	1,545,714
E) NET INCREASE (DECREASE) IN FUND BALANCE	(8,687,411)	(18,607,469)	(9,920,058)
F) BEGINNING FUND BALANCE	26,843,742	26,843,742	-
G) ENDING FUND BALANCE	18,156,331	8,236,273	(9,920,058)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Designated for:			
Restricted	19,668,302	9,748,244	(9,920,058)
Total Designations	19,668,302	9,748,244	(9,920,058)
b) Reserve / Unassigned amount	(1,511,971)	(1,511,971)	-
ENDING FUND BALANCE (A + B)	\$ 18,156,331	\$ 8,236,273	\$ (9,920,058)

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2020-21 FIRST INTERIM REPORT

	Adopted Budget 07/01/2020 (A)	First Interim Budget 10/31/2020 (B)	Increase/ (Decrease) (C = B - A)
A) LCFF SOURCES			
Special Education Property Tax Transfer	\$86,836,071	83,134,300	(3,701,771)
TOTAL LCFF SOURCES	86,836,071	83,134,300	(3,701,771)
B) FEDERAL REVENUES			
Special Ed IDEA -Basic	2,632,913	2,482,312	(150,601)
Special Ed IDEA -Preschool	116,984	89,486	(27,498)
Special Ed Discretionary Grants	811,757	975,318	163,561
Head Start Program	23,611,108	24,712,988	1,101,880
Early Head Start	8,922,050	9,863,780	941,730
Head Start Program COVID Instruction	-	1,483,990	1,483,990
Early Head Start COVID Instruction	-	283,855	283,855
Title I: Part A	1,305,286	1,580,747	275,461
Title I: Part D Delinquent	567,003	981,193	414,190
Title I: Migrant Education	8,901,843	8,699,756	(202,087)
Embedded Instruction	-	62,736	62,736
COVID Funding ESSER Funds	-	997,138	997,138
COVID Funding Learning Loss Mitigation Fund (LLMF)	-	3,720,663	3,720,663
Homeless Children & Foster Youth	-	244,517	244,517
CPIN - SCOE Contract	-	228,704	228,704
ESSA: CSI	212,202	979,594	767,392
Title II: Part A Teacher Quality	40,576	77,758	37,182
Title III: Limited English Proficiency	59,782	123,270	63,488
Title III: Technical Assistance	153,635	180,457	26,822
Title IV: Student Support	94,987	149,744	54,757
Medi-Cal Billing Option	1,800,000	1,000,000	(800,000)
TOTAL FEDERAL REVENUES	49,230,126	58,918,006	9,687,880
C) STATE REVENUES			
Special Education Charter School	429,847	429,847	-
Special Education All Other State Revenue	3,018,666	3,547,020	528,354
Special Education Workability	141,290	141,290	-
Special Education-Mental Health	-	428,190	428,190
Special Education-Non Public Schools	683,765	683,765	-
Special Education - SELPA Equip/Supplies	451,049	451,049	-
Special Education - RLA Administrative Services	1,187,108	1,187,108	-
Lottery: Instructional Materials	88,710	87,406	(1,304)
Local Solution Grant	2,000,000	2,000,000	-
Tobacco Use Prevention Education (TUPE)	479,176	1,786,491	1,307,315
IEEEP Grants	-	5,496,380	5,496,380

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2020-21 FIRST INTERIM REPORT

	Adopted Budget 07/01/2020	First Interim Budget 10/31/2020	Increase/ (Decrease)
	(A)	(B)	(C = B - A)
Foster Youth Programs	534,736	794,617	259,881
COVID Funding Learning Loss Mitigation Fund (LLMF)	-	390,070	390,070
Career Technical Ed	-	28,238	28,238
STRS On-Behalf	4,872,578	4,872,578	-
All Other State Revenue	200,000	200,000	-
TOTAL STATE REVENUES	14,086,925	22,524,049	8,437,124

D) OTHER LOCAL REVENUE

Special Education Trsf Apportionment from District	\$15,617,563	11,581,764	(4,035,799)
Special Ed Non Public Schools Trsf Apportionment from District	2,495,357	2,495,357	-
Special Ed -San Andreas Regional Center	1,260,965	1,094,204	(166,761)
Special Ed - All Other Local Revenue	-	3,185	3,185
Special Ed - Facilities	12,636	12,636	-
Community Redevelopment Funds (RDA)	3,029,819	2,500,000	(529,819)
Tuition	950,454	1,067,907	117,453
SELPA Staff Development	8,000	8,000	-
Walden West All other Fees and Contracts	-	235,959	235,959
All Other Fees & Contracts - West Ed	-	140,000	140,000
All Other Local Revenue - Teacher Recognition Day	31,500	15,000	(16,500)
SVCF CZI Grant	-	90,670	90,670
Interagency Services/LEA's-OCDE-MTSS	-	23,129	23,129
All Other Fees & Contracts-OCDE Chef	-	84,000	84,000
All Other Local-CCSESA Creativity at the Core	-	12,500	12,500
All Other Fees & Contracts-SCC Power of Democracy	-	33,120	33,120
All Other Fees & Contracts - Emergency Childcare Bridge Program	-	147,401	147,401
All Other Local Revenue - Santa Clara Family Health Plan	-	299,016	299,016

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2020-21 FIRST INTERIM REPORT

	Adopted Budget 07/01/2020	First Interim Budget 10/31/2020	Increase/ (Decrease)
	(A)	(B)	(C = B - A)
OTHER LOCAL REVENUE CONTINUED			
All Other Local Revenue-Wormenhaven	100,000	100,000	-
Interagency Services/LEA's-Applicant Fingerprint Services	74,000	74,000	-
All Other Fees & Contracts-Applicant Fingerprint Services	9,469	9,469	-
All Other Local Revenue - Artspiration Grant	250,000	274,287	24,287
All Other Local-Digital Divide Program	-	7,123,440	7,123,440
Interagency Services/LEA's-ASAP Connect	155,000	155,000	-
Interagency Services/LEA's-Inclusion Collaborative	324,593	224,583	(100,010)
All Other Fees & Contracts- Inclusion collaborative	112,062	224,267	112,205
All Other Sales - Inclusion Collaborative	12,300	12,000	(300)
Interagency Services/LEA's-Response to Instr & Intervention	649,000	649,000	-
All Other Fees & Contracts-First 5	120,100	396,870	276,770
All Other Local Revenue - SCC BOS Food Security Fund	-	1,000,000	1,000,000
All Other Local Revenue - CSJ Digital Inclusion	-	698,000	698,000
All Other Fees & Contracts-Sobrato Early Learning	-	36,065	36,065
All Other Fees & Contracts-CDE CCC Census 2020	-	5,092	5,092
All Other Local-Gilroy Mathematical Liter	15,865	59,934	44,069
All Other Fees & Contracts-GeoLead	86,000	86,000	-
All Other Local-Dept of Justice Tobacco Grant	185,818	396,526	210,708
All Other Local Revenue-Digital Infrastructure	-	90,000	90,000
All Other Local Revenue-Packard Foundation Grants	150,000	150,000	-
All Other Fees & Contracts-SCC MOU	-	800,000	800,000
All Other Fees & Contracts-CDBG	-	954,600	954,600
All Other Local - CCSESA	-	6,000	6,000
All Other Fees & Contracts - Rancho Santiago K12	-	663,202	663,202
Interagency Services/LEA's-Early Math	-	23,876	23,876
All Other Local Revenue-Morgan FF Early Learning	100,000	256,256	156,256
All Other Fees & Contracts-SCC Womens Equality	-	16,480	16,480
All Other Local Revenue-Promoting Civic Participation	-	42,776	42,776
All Other Local Revenue-BSCC Youth Reinvestment Grant	-	720,338	720,338
Interagency Services/LEA's-LPC Training Modules Project	-	5,691	5,691
All Other Local Revenue - SCVWD Restore Wildlife Habitat	-	43,585	43,585

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2020-21 FIRST INTERIM REPORT

	Adopted Budget 07/01/2020 (A)	First Interim Budget 10/31/2020 (B)	Increase/ (Decrease) (C = B - A)
OTHER LOCAL REVENUE CONTINUED			
All Other Fees & Contracts - SCC School Climate Partnership	-	100,000	100,000
All Other Local-SCC DFCS/Alia Training	-	658,552	658,552
CCSESA	-	60,000	60,000
Interagency Services/LEA's-Educator Preparation Programs	461,400	461,400	-
All Other Fees & Contracts-Educator Preparation Programs	1,163,250	1,163,250	-
Bechtel Grant	5,324	91,427	86,103
Universal Access Early Child Hd Care	95,897	94,765	(1,132)
Interagency Services/LEA's-Multilingual & Humanities	72,294	72,294	-
All Other Fees & Contracts-Multilingual & Humanities	36,700	36,700	-
Interagency Services/LEA's-Innovation & Instructional	72,900	31,540	(41,360)
All Other Fees & Contracts-Innovation & Instructional	9,000	10,125	1,125
All Other Fees & Contracts-CDE ELDS/SSEL	832,777	832,777	-
All Other Fees & Contracts-Cabrillo CC District	-	1,118,686	1,118,686
All Other Local-Heising Simons	-	30,000	30,000
TOTAL LOCAL REVENUES	28,500,043	39,902,701	11,402,658
TOTAL RESTRICTED PROGRAM REVENUES	\$ 178,653,165	\$ 204,479,056	\$ 25,825,891

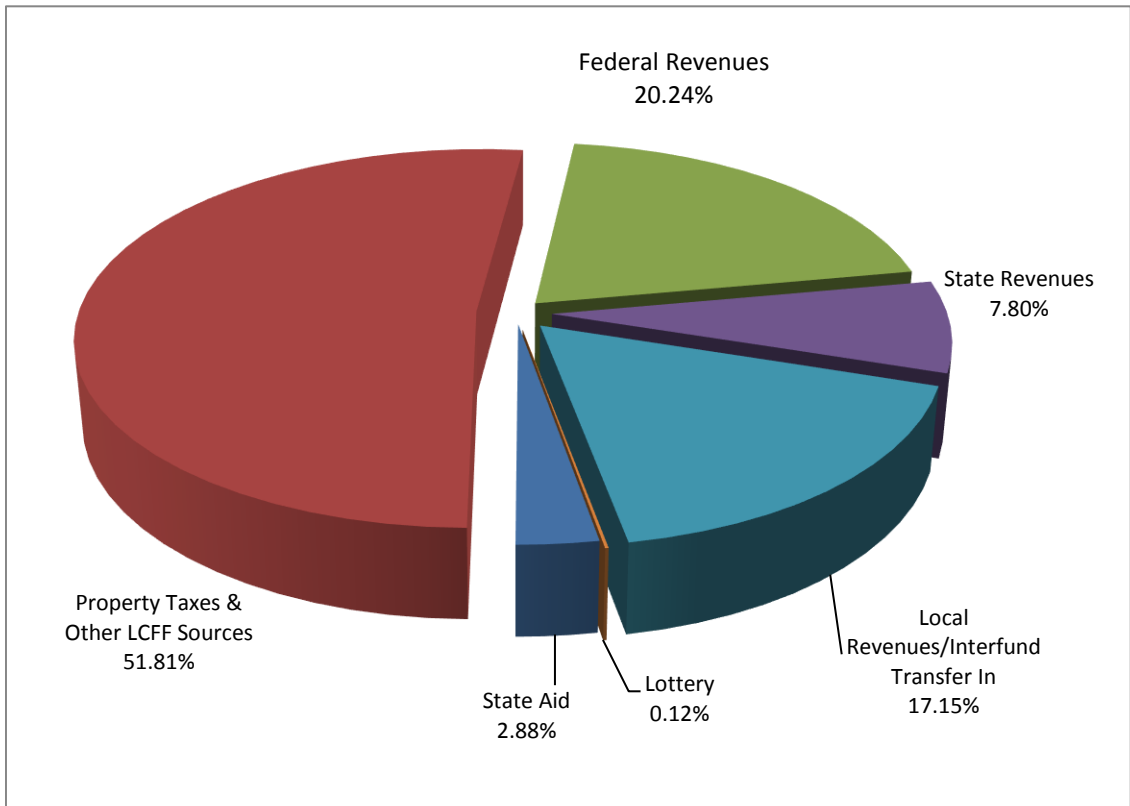
SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - COMBINED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2020-21 FIRST INTERIM BUDGET

	Adopted Budget 07/01/2020 (A)	First Interim Budget 10/31/2020 (B)	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$ 163,718,086	\$ 160,372,273	\$ (3,345,813)
Federal Revenues	49,650,406	59,338,286	9,687,880
Other State Revenues	14,775,816	23,229,842	8,454,026
Local Revenues	37,557,771	50,302,000	12,744,229
TOTAL REVENUES	265,702,079	293,242,401	27,540,322
B) EXPENDITURES			
Certificated Salaries	56,975,497	60,024,531	3,049,034
Classified Salaries	68,406,709	68,989,545	582,836
Employee Benefits	60,628,900	60,537,281	(91,619)
Books and Supplies	8,150,406	17,330,779	9,180,373
Services and Operating Expenses	41,595,416	62,540,978	20,945,562
Capital Outlay	14,194,235	20,133,452	5,939,217
Other Outgo	37,051,689	38,219,000	1,167,311
Direct Support/Indirect Costs	(487,340)	(777,888)	(290,548)
TOTAL EXPENDITURES	286,515,512	326,997,678	40,482,166
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(20,813,433)	(33,755,277)	(12,941,844)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	-	-	-
Interfund Transfer Out	984,000	984,000	-
TOTAL OTHER FINANCING SOURCES/USES	(984,000)	(984,000)	-
E) NET INCREASE (DECREASE) IN FUND BALANCE	(21,797,433)	(34,739,277)	(12,941,844)
F) BEGINNING FUND BALANCE	86,800,603	86,800,603	-
G) ENDING FUND BALANCE	\$ 65,003,170	\$ 52,061,326	\$ (12,941,844)

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - COMBINED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2020-21 FIRST INTERIM BUDGET

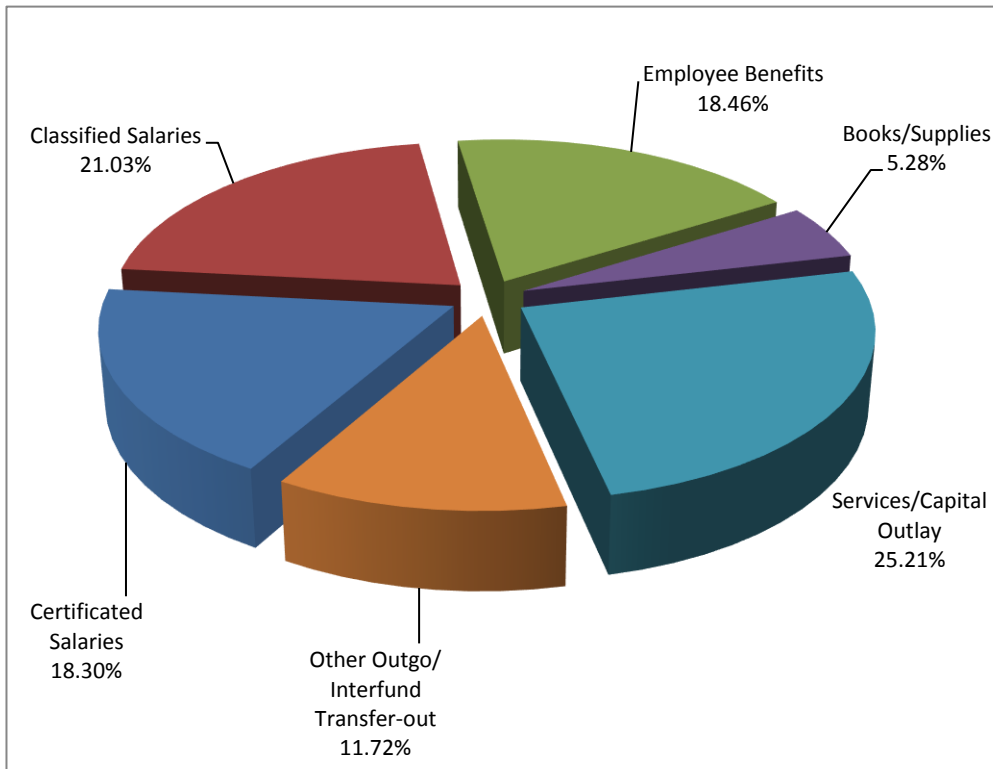
	Adopted Budget 07/01/2020 (A)	First Interim Budget 10/31/2020 (B)	Increase/ (Decrease) (C = B - A)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Nonspendable			
Revolving Cash	\$ -	\$ 25,000	\$ 25,000
b) Restricted	19,668,302	9,748,244	(9,920,058)
c) Assigned			
Board Designation (Legal)	176,000	176,000	-
Deferred Maintenance	3,368,950	1,553,950	(1,815,000)
Facilities	5,724,708	1,960,206	(3,764,502)
Technology & Data Services	10,221,610	7,855,673	(2,365,937)
Leave Liability	4,304,790	4,293,327	(11,463)
Alt Ed - Community Schools		224,646	224,646
Routine Restricted Maintenance Account Contingency	2,489,934	-	(2,489,934)
Carryover Unspent Funds	4,266,753		(4,266,753)
Total Designations (a+b+c)	50,221,047	25,837,046	(24,384,001)
d) Reserve for Economic Uncertainty:			
State Mandated Reserve	5,297,422	6,559,633	1,262,211
Board Maintained Reserve	5,297,422	6,559,634	1,262,212
e) Unassigned/Undesignated Amount	4,187,279	13,105,012	8,917,733
Total Reserve (\$)	14,782,123	26,224,279	11,442,156
Total Reserve (%)	5.14%	8.00%	2.86%
ENDING FUND BALANCE (a thru e)	\$ 65,003,169	\$ 52,061,325	\$ (12,941,845)

**SANTA CLARA COUNTY OFFICE OF EDUCATION
 COUNTY SCHOOL SERVICE FUND SOURCES OF REVENUE
 2020-21 FIRST INTERIM BUDGET**



Revenue Category	2020-21 First Interim	
	Budget	% of Total
State Aid	\$ 8,443,093	2.88%
Property Taxes & Other LCFF Sources	151,929,180	51.81%
Federal Revenues	59,338,286	20.24%
State Revenues	22,874,861	7.80%
Local Revenues/Interfund Transfer In	50,302,000	17.15%
Lottery	354,981	0.12%
Total Revenue	\$ 293,242,401	100.00%

**SANTA CLARA COUNTY OFFICE OF EDUCATION
 COUNTY SCHOOL SERVICE FUND SOURCES OF EXPENDITURES
 2020-21 FIRST INTERIM BUDGET**



2020-21 First Interim		
Expenditures Category	Budget	% of Total
Certificated Salaries	\$ 60,024,531	18.30%
Classified Salaries	68,989,545	21.03%
Employee Benefits	60,537,281	18.46%
Sub-total Salaries & Benefits	189,551,357	57.79%
Books/Supplies	17,330,779	5.28%
Services/Capital Outlay	82,674,430	25.21%
Other Outgo/ Interfund Transfer-out	38,425,112	11.72%
Total Expenditures	\$ 327,981,678	100.00%

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-UNRESTRICTED
MULTI-YEAR PROJECTION
2020-21 FIRST INTERIM

	Unaudited Actuals 2019-20	First Interim 2020-21	Projected Budget 2021/22	Projected Budget 2022-23
REVENUES AND OTHER FINANCING SOURCES				
LCFF Sources	\$78,432,751	\$ 77,237,973	\$77,237,973	\$77,237,973
Federal Revenues	409,743	420,280	420,280	427,692
Other State Revenues	700,136	705,793	705,793	705,793
Other Local Revenues	11,928,182	10,399,299	10,409,358	10,416,119
Other Financing Sources/Transfers In Contributions	-	-	-	-
	(2,244,965)	(2,297,363)	(2,101,432)	(1,912,332)
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$89,225,847	\$ 86,465,982	\$ 86,671,972	\$ 86,875,245
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	\$11,986,180	\$ 13,254,792	\$ 13,254,792	\$ 13,429,941
Step & Column Adjustments			132,547	134,299
Other Adjustments			42,602	-
Total Certificated Salaries	\$11,986,180	\$ 13,254,792	\$ 13,429,941	\$ 13,564,240
Classified Salaries				
Base Salaries	\$24,971,577	\$ 28,532,647	\$ 28,532,647	\$ 28,845,806
Step & Column Adjustments			285,326	288,459
Other Adjustments			27,833	-
Total Classified Salaries	\$24,971,577	\$ 28,532,647	\$ 28,845,806	\$ 29,134,265
Employee Benefits	\$14,708,610	\$ 15,454,428	\$ 17,034,685	\$ 18,207,640
Books & Supplies	1,032,000	3,005,486	2,589,014	2,585,896
Services & Other Operating Expenses	5,693,866	15,360,261	11,985,935	11,962,760
Capital Outlay	664,695	6,681,968	3,624,872	986,567
Other Outgo	35,780,766	34,554,590	34,554,590	34,554,590
Direct Support/Indirect Costs	(12,891,133)	(15,230,382)	(15,345,312)	(15,314,982)
Other Financing Uses/Transfers Out	1,051,240	984,000	983,500	976,000
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$82,997,801	\$ 102,597,790	\$ 97,703,031	\$ 96,656,976
NET INCREASE/(DECREASE) IN FUND BALANCE	\$6,228,046	\$ (16,131,808)	\$ (11,031,059)	\$ (9,781,731)

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-UNRESTRICTED
MULTI-YEAR PROJECTION
2020-21 FIRST INTERIM

	Unaudited Actuals 2019-20	First Interim 2020-21	Projected Budget 2021/22	Projected Budget 2022-23
BEGINNING FUND BALANCE	\$53,728,814	\$ 59,956,861	\$ 43,825,053	\$ 32,793,994
ENDING FUND BALANCE	\$59,956,861	\$ 43,825,053	\$ 32,793,994	\$ 23,012,263
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$25,000	\$ 25,000	\$ 25,000	\$ 25,000
Board Designation (Legal)	176,000	176,000	176,000	176,000
Facilities	5,724,708	1,960,206	1,491,180	2,501,265
RRMA Contingency	2,489,934	-	-	-
Deferred Maintenance (FMP)	3,368,949	1,553,950	415,645	-
Technology Services	10,221,610	7,855,673	4,663,436	1,195,664
Leave Liabilities	4,304,790	4,293,327	4,293,327	4,293,327
Alternative Ed - Community Schools	-	224,646	74,646	-
Carryover of Unspent Funds	4,266,753	-	-	-
Total Assignments	\$ 30,577,744	\$ 16,088,802	\$ 11,139,234	\$ 8,191,256
b) Reserve:				
Reserve for Economic Uncertainties	\$ 10,594,844	\$ 13,119,267	\$ 11,268,443	\$ 11,272,256
Undesignated Reserve	18,784,273	14,616,984	10,386,317	3,548,751
Total Reserve (\$)	\$ 29,379,117	\$ 27,736,251	\$ 21,654,760	\$ 14,821,007
Total Reserve (%)	11.09%	8.46%	7.69%	5.26%
ENDING FUND BALANCE (a + b)	\$ 59,956,861	\$ 43,825,053	\$ 32,793,994	\$ 23,012,263

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-RESTRICTED
MULTI-YEAR PROJECTION
2020-21 FIRST INTERIM**

	Unaudited Actuals 2019-20	First Interim 2020-21	Projected Budget 2021/22	Projected Budget 2022-23
REVENUES AND OTHER FINANCING SOURCES				
LCFF Sources	\$ 83,254,629	\$ 83,134,300	\$ 87,212,192	\$ 89,567,704
Federal Revenues	44,331,100	58,918,006	49,643,096	49,324,063
Other State Revenues	15,703,276	22,524,049	15,870,902	15,870,902
Other Local Revenues	35,772,762	39,902,701	27,426,726	27,714,246
Other Financing Sources/Transfers In	29,990	-	-	-
Contributions	2,244,965	2,297,363	2,101,432	1,912,332
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 181,336,722	\$ 206,776,419	\$ 182,254,348	\$ 184,389,247
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	\$ 44,680,112	\$ 46,769,739	\$ 46,769,739	\$ 47,349,571
Step & Column Adjustments	-	-	467,697	473,495
Other Adjustments	-	-	112,135	-
Total Certificated Salaries	\$ 44,680,112	\$ 46,769,739	\$ 47,349,571	\$ 47,823,066
Classified Salaries				
Base Salaries	\$ 39,600,320	\$ 40,456,898	\$ 40,456,898	\$ 40,516,779
Step & Column Adjustments	-	-	404,569	405,167
Other Adjustments	-	-	(344,688)	-
Total Classified Salaries	\$ 39,600,320	\$ 40,456,898	\$ 40,516,779	\$ 40,921,946
Employee Benefits	\$ 44,167,274	\$ 45,082,853	\$ 47,779,055	\$ 50,087,515
Books & Supplies	3,597,983	14,325,293	3,288,089	3,331,053
Services & Other Operating Expenses	29,162,286	47,180,717	27,041,984	25,715,734
Capital Outlay	2,775,244	13,451,484	1,451,460	463,689
Other Outgo	5,404,003	3,664,410	2,829,379	2,829,379
Direct Support/Indirect Costs	12,486,088	14,452,494	13,751,725	13,977,050
Other Financing Uses/Transfers Out	-	-	-	-
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 181,873,310	\$ 225,383,888	\$ 184,008,042	\$ 185,149,432
NET INCREASE/(DECREASE) IN FUND BALANCE	(536,588)	(18,607,469)	(1,753,694)	(760,185)

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-RESTRICTED
MULTI-YEAR PROJECTION
2020-21 FIRST INTERIM**

	Unaudited Actuals 2019-20	First Interim 2020-21	Projected Budget 2021/22	Projected Budget 2022-23
BEGINNING FUND BALANCE	\$ 27,380,330	\$ 26,843,742	\$ 8,236,273	\$ 6,482,579
ENDING FUND BALANCE	\$ 26,843,742	\$ 8,236,273	\$ 6,482,579	\$ 5,722,394
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ -	\$ -	\$ -	\$ -
Carryover of Unspent Funds	26,843,742	9,748,244	6,482,579	5,722,394
Total Assignments	\$ 26,843,742	\$ 9,748,244	\$ 6,482,579	\$ 5,722,394
b) Reserve:				
Reserve for Economic Uncertainties	\$ -	\$ -	\$ -	\$ -
Undesignated Reserve	-	(1,511,971)	-	-
Total Reserve (\$)	\$ -	\$ (1,511,971)	\$ -	\$ -
Total Reserve (%)	0.00%	-0.46%	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$ 26,843,742	\$ 8,236,273	\$ 6,482,579	\$ 5,722,394

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-COMBINED
MULTI-YEAR PROJECTION
2020-21 FIRST INTERIM**

	Unaudited Actuals 2019-20	First Interim 2020-21	Projected Budget 2021/22	Projected Budget 2022-23
REVENUES AND OTHER FINANCING SOURCES				
LCFF Sources	\$ 161,687,380	\$ 160,372,273	\$ 164,450,165	\$ 166,805,677
Federal Revenues	44,740,843	59,338,286	50,063,376	49,751,755
Other State Revenues	16,403,412	23,229,842	16,576,695	16,576,695
Other Local Revenues	47,700,944	50,302,000	37,836,084	38,130,365
Other Financing Sources/Transfers In	29,990	-	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 270,562,569	\$ 293,242,401	\$ 268,926,320	\$ 271,264,492
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	\$ 56,666,292	\$ 60,024,531	\$ 60,024,531	\$ 60,779,512
Step & Column Adjustments			600,244	607,794
Other Adjustments			154,737	-
Total Certificated Salaries	\$ 56,666,292	\$ 60,024,531	\$ 60,779,512	\$ 61,387,306
Classified Salaries				
Base Salaries	\$ 64,571,897	\$ 68,989,545	\$ 68,989,545	\$ 69,362,585
Step & Column Adjustments			689,895	693,626
Other Adjustments			(316,855)	-
Total Classified Salaries	\$ 64,571,897	\$ 68,989,545	\$ 69,362,585	\$ 70,056,211
Employee Benefits	\$ 58,875,884	\$ 60,537,281	\$ 64,813,740	\$ 68,295,155
Books & Supplies	4,629,983	17,330,779	5,877,103	5,916,949
Services & Other Operating Expenses	34,856,152	62,540,978	39,027,919	37,678,494
Capital Outlay	3,439,939	20,133,452	5,076,332	1,450,256
Other Outgo	41,184,769	38,219,000	37,383,969	37,383,969
Direct Support/Indirect Costs	(405,045)	(777,888)	(1,593,587)	(1,337,932)
Other Financing Uses/Transfers Out	1,051,240	984,000	983,500	976,000
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 264,871,111	\$ 327,981,678	\$ 281,711,073	\$ 281,806,408
NET INCREASE/(DECREASE) IN FUND BALANCE	5,691,458	(34,739,277)	(12,784,753)	(10,541,916)

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-COMBINED
MULTI-YEAR PROJECTION
2020-21 FIRST INTERIM**

	Unaudited Actuals 2019-20	First Interim 2020-21	Projected Budget 2021/22	Projected Budget 2022-23
BEGINNING FUND BALANCE	\$ 81,109,144	\$ 86,800,602	\$ 52,061,325	\$ 39,276,572
ENDING FUND BALANCE	\$ 86,800,602	\$ 52,061,325	\$ 39,276,572	\$ 28,734,656
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Board Designation (Legal)	176,000	176,000	176,000	176,000
Facilities	5,724,708	1,960,206	1,491,180	2,501,265
RRMA Contingency	2,489,934	-	-	-
Deferred Maintenance (FMP)	3,368,949	1,553,950	415,645	-
Technology Services	10,221,610	7,855,673	4,663,436	1,195,664
Leave Liabilities	4,304,790	4,293,327	4,293,327	4,293,327
Alternative Ed - Community Schools	-	224,646	74,646	-
Carryover of Unspent Funds	31,110,495	9,748,244	6,482,579	5,722,394
Total Assignments	\$ 57,421,486	\$ 25,837,046	\$ 17,621,813	\$ 13,913,650
b) Reserve:				
Reserve for Economic Uncertainties	\$ 10,594,844	\$ 13,119,267	\$ 11,268,443	\$ 11,272,256
Undesignated Reserve	18,784,273	13,105,013	10,386,317	3,548,751
Total Reserve (\$)	\$ 29,379,117	\$ 26,224,280	\$ 21,654,760	\$ 14,821,007
Total Reserve (%)	11.09%	8.00%	7.69%	5.26%
ENDING FUND BALANCE (a + b)	\$ 86,800,603	\$ 52,061,326	\$ 39,276,573	\$ 28,734,657

21. Election costs for the Santa Clara County Board of Education 2020 Election was originally budgeted at \$600,000. Due to the County of Santa Clara increasing their election rates and an increased number of mail-in ballots this year, the projected costs were increased to \$1,347,542.
22. Santa Clara County Board of Education Trustees receive a monthly stipend in the amount of \$962.66 or \$11,552 annually and are eligible to receive Employer Health and Welfare Benefits, which is projected to cost \$16,792 per Trustee.
23. The adopted budget for the Personnel Commission for FY20-21 is as follows:

PERSONNEL COMMISSION	
POSITION	PROPOSED BUDGET 2020-21
Administrative Assistant - Classified	\$ 113,344
Director - Classified	159,488
Other Management - Classified	146,462
Other Specialists/Technicians	240,846
Employee Benefits	295,042
Commissioner Benefits	31,094
Materials & Supplies	6,959
Travel & Conferences	4,615
Travel Recruitment	500
Mileage Reimbursement	312
Dues & Memberships	4,565
Print Services	6,877
Contract Services - Other	5,835
Commissioner Stipends	2,400
Advertising	31,256
Caterers	2,795
Communications	580
Communications - Postage/Courier	100
Cell Phone Stipend Classified	960
Total	\$ 1,054,030

24. Salary and Benefit expenditures reported as of first interim may be adjusted for second interim due to potential adjustments pending due to resignations and retirement.

County School Service Funds Balance/Reserves

25. SCCOE's reserve includes 4% for Economic Uncertainties in the amount of \$13,119,267 in FY 2020-21. 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 been met for 2020-21, 2021-22 and 2022-23.

27. The \$176K reserve for the Board's Legal Fees Designation will be met in 2020-21, 2021-22 and 2022-23.

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards pursuant to Education Code sections 33129 and 42130.

Signed: Mary Ann Dewas
County Superintendent or Designee

Date: 12/17/2020

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 16, 2020

Signed: Mary Ann Dewas
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: STEPHANIE GOMEZ

Telephone: 408-4536623

Title: DIRECTOR, INTERNAL BUSINESS SERVI

E-mail: SGomez@sccoe.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since budget adoption.		X

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since budget adoption.	X	
3	Salaries and Benefits	Projected total salaries and benefits for any of the current or two subsequent fiscal years has not changed by more than five percent since budget adoption.	X	
4a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
4b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since budget adoption.		X
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since budget adoption meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
6	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
7a	Fund Balance	Projected county school service fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
7b	Cash Balance	Projected county school service fund cash balance will be positive at the end of the current fiscal year.	X	
8	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing county school service fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the county school service fund to cover operating deficits, changed since budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) 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)	X	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	76,882,015.00	77,237,973.00	33,341,393.39	77,237,973.00	0.00	0.0%
2) Federal Revenue		8100-8299	420,280.00	420,280.00	77,334.60	420,280.00	0.00	0.0%
3) Other State Revenue		8300-8599	688,891.00	705,793.00	(50,869.13)	705,793.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,057,728.00	10,399,299.00	5,985,310.20	10,399,299.00	0.00	0.0%
5) TOTAL, REVENUES			87,048,914.00	88,763,345.00	39,353,169.06	88,763,345.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	12,935,537.00	13,254,792.00	4,399,043.87	13,254,792.00	0.00	0.0%
2) Classified Salaries		2000-2999	28,141,509.00	28,532,647.00	9,320,541.71	28,532,647.00	0.00	0.0%
3) Employee Benefits		3000-3999	15,476,948.00	15,454,428.00	5,101,270.53	15,454,428.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,480,891.00	3,005,486.46	241,629.93	3,005,486.46	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	11,995,611.00	15,360,260.54	5,035,153.46	15,360,260.54	0.00	0.0%
6) Capital Outlay		6000-6999	5,381,238.00	6,681,968.00	196,433.33	6,681,968.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	34,739,121.00	34,554,590.00	0.00	34,554,590.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(13,727,568.00)	(15,230,382.00)	(2,992,551.68)	(15,230,382.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			98,423,287.00	101,613,790.00	21,301,521.15	101,613,790.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,374,373.00)	(12,850,445.00)	18,051,647.91	(12,850,445.00)		
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	984,000.00	984,000.00	87,000.00	984,000.00	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	(751,649.00)	(2,297,363.00)	(11,463.11)	(2,297,363.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,735,649.00)	(3,281,363.00)	(98,463.11)	(3,281,363.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(13,110,022.00)	(16,131,808.00)	17,953,184.80	(16,131,808.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	59,956,860.72	59,956,860.72		59,956,860.72	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)			59,956,860.72	59,956,860.72		59,956,860.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,956,860.72	59,956,860.72		59,956,860.72		
2) Ending Balance, June 30 (E + F1e)			46,846,838.72	43,825,052.72		43,825,052.72		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	30,552,744.36	16,063,802.00		16,063,802.00		
Board Designation (legal)	0000	9780	176,000.00					
Deferred Maintenance	0000	9780	3,368,949.54					
Facilities	0000	9780	5,724,708.17					
Technology & Data Services	0000	9780	10,221,609.92					
Leave Liabilities	0000	9780	4,304,789.87					
RRMA Contingency	0000	9780	2,489,934.00					
Carryover Unspent	0000	9780	4,266,752.86					
Board Designation	0000	9780		176,000.00				
Deferred Maintenance	0000	9780		1,553,950.00				
Facilities	0000	9780		1,960,206.00				
Technology and Data Services	0000	9780		7,855,673.00				
Leave Liabilities	0000	9780		4,293,327.00				
Alt Ed - Community Schools	0000	9780		224,646.00				
Board Designation	0000	9780				176,000.00		
Deferred Maintenance	0000	9780				1,553,950.00		
Facilities	0000	9780				1,960,206.00		
Technology and Data Services	0000	9780				7,855,673.00		
Leave Liabilities	0000	9780				4,293,327.00		
Alt Ed - Community Schools	0000	9780				224,646.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,594,844.00	13,119,267.00		13,119,267.00		
Unassigned/Unappropriated Amount		9790	5,674,250.36	14,616,983.72		14,616,983.72		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	7,965,547.00	8,443,093.00	2,306,750.00	8,443,093.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	117,400.00	106,490.00	26,623.00	106,490.00	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	661,500.00	661,500.00	0.00	661,500.00	0.00	0.0%
Timber Yield Tax		8022	49.00	49.00	0.00	49.00	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	157,505,553.00	157,505,553.00	19,195,745.06	157,505,553.00	0.00	0.0%
Unsecured Roll Taxes		8042	10,711,050.00	10,711,050.00	10,053,656.55	10,711,050.00	0.00	0.0%
Prior Years' Taxes		8043	864.00	864.00	8.28	864.00	0.00	0.0%
Supplemental Taxes		8044	4,193,700.00	4,193,700.00	1,430,885.02	4,193,700.00	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	5,771,104.00	5,771,104.00	34,068.43	5,771,104.00	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			186,926,767.00	187,393,403.00	33,047,736.34	187,393,403.00	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	1,096,309.00	985,631.00	293,657.05	985,631.00	0.00	0.0%
Property Taxes Transfers		8097	(111,141,061.00)	(111,141,061.00)	0.00	(111,141,061.00)	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			76,882,015.00	77,237,973.00	33,341,393.39	77,237,973.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510, 5630	8290						
Other NCLB / Every Student Succeeds Act	5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	420,280.00	420,280.00	77,334.60	420,280.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			420,280.00	420,280.00	77,334.60	420,280.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	354,542.00	355,218.00	0.00	355,218.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	251,349.00	267,575.00	(50,869.13)	267,575.00	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			688,891.00	705,793.00	(50,869.13)	705,793.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	170,000.00	170,000.00	75,952.58	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	487,286.00	487,286.00	4,462.45	487,286.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	5,056,125.00	5,294,254.00	3,404,225.86	5,294,254.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,466,525.00	1,466,525.00	471,698.61	1,466,525.00	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	1,127,792.00	2,211,234.00	2,023,394.70	2,211,234.00	0.00	0.0%
Tuition		8710	750,000.00	770,000.00	5,576.00	770,000.00	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			9,057,728.00	10,399,299.00	5,985,310.20	10,399,299.00	0.00	0.0%
TOTAL, REVENUES			87,048,914.00	88,763,345.00	39,353,169.06	88,763,345.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	4,573,916.00	4,328,447.00	1,399,174.05	4,328,447.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	469,691.00	510,152.00	146,423.24	510,152.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,716,147.00	7,804,292.00	2,504,558.01	7,804,292.00	0.00	0.0%
Other Certificated Salaries		1900	175,783.00	611,901.00	348,888.57	611,901.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			12,935,537.00	13,254,792.00	4,399,043.87	13,254,792.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	501,126.00	365,918.00	113,310.78	365,918.00	0.00	0.0%
Classified Support Salaries		2200	3,320,900.00	3,365,020.00	1,071,291.94	3,365,020.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	9,534,423.00	9,383,162.00	2,962,415.26	9,383,162.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	14,027,783.00	14,059,488.00	4,372,927.24	14,059,488.00	0.00	0.0%
Other Classified Salaries		2900	757,277.00	1,359,059.00	800,596.49	1,359,059.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			28,141,509.00	28,532,647.00	9,320,541.71	28,532,647.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	887,607.00	1,017,461.00	636,706.68	1,017,461.00	0.00	0.0%
PERS		3201-3202	5,766,090.00	5,883,191.00	1,746,944.79	5,883,191.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,304,867.00	2,416,051.00	764,225.20	2,416,051.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	5,543,872.00	5,675,421.00	1,806,586.77	5,675,421.00	0.00	0.0%
Unemployment Insurance		3501-3502	20,534.00	20,943.00	6,706.27	20,943.00	0.00	0.0%
Workers' Compensation		3601-3602	547,910.00	439,777.00	138,725.40	439,777.00	0.00	0.0%
OPEB, Allocated		3701-3702	186,884.00	729.00	1,180.42	729.00	0.00	0.0%
OPEB, Active Employees		3751-3752	219,184.00	855.00	0.00	855.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	195.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			15,476,948.00	15,454,428.00	5,101,270.53	15,454,428.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	277,079.00	117,254.00	0.00	117,254.00	0.00	0.0%
Books and Other Reference Materials		4200	127,161.00	146,298.00	514.43	146,298.00	0.00	0.0%
Materials and Supplies		4300	2,420,368.00	1,954,120.46	186,227.93	1,954,120.46	0.00	0.0%
Noncapitalized Equipment		4400	641,894.00	786,425.00	54,887.57	786,425.00	0.00	0.0%
Food		4700	14,389.00	1,389.00	0.00	1,389.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,480,891.00	3,005,486.46	241,629.93	3,005,486.46	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	733,490.00	735,195.00	34,698.69	735,195.00	0.00	0.0%
Dues and Memberships		5300	181,836.00	189,565.00	33,436.00	189,565.00	0.00	0.0%
Insurance		5400-5450	602,778.00	632,778.00	2,387,525.92	632,778.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,008,367.00	946,996.00	273,482.99	946,996.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	966,744.00	957,810.00	275,742.29	957,810.00	0.00	0.0%
Transfers of Direct Costs		5710	(1,988,399.00)	(2,253,039.46)	(293,444.44)	(2,253,039.46)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(318,084.00)	(321,514.00)	(2,014.02)	(321,514.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,319,394.00	13,904,930.00	2,227,077.46	13,904,930.00	0.00	0.0%
Communications		5900	489,485.00	567,540.00	98,648.57	567,540.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,995,611.00	15,360,260.54	5,035,153.46	15,360,260.54	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	180,000.00	80,000.00	0.00	80,000.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,326,009.00	5,456,009.00	12,828.93	5,456,009.00	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	562,860.00	833,590.00	183,604.40	833,590.00	0.00	0.0%
Equipment Replacement		6500	312,369.00	312,369.00	0.00	312,369.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,381,238.00	6,681,968.00	196,433.33	6,681,968.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	34,739,121.00	34,554,590.00	0.00	34,554,590.00	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)			34,739,121.00	34,554,590.00	0.00	34,554,590.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(13,240,228.00)	(14,452,494.00)	(2,784,415.62)	(14,452,494.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(487,340.00)	(777,888.00)	(208,136.06)	(777,888.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(13,727,568.00)	(15,230,382.00)	(2,992,551.68)	(15,230,382.00)	0.00	0.0%
TOTAL, EXPENDITURES			98,423,287.00	101,613,790.00	21,301,521.15	101,613,790.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	984,000.00	984,000.00	87,000.00	984,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			984,000.00	984,000.00	87,000.00	984,000.00	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 Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,742,396.00)	(3,190,344.00)	(11,463.11)	(3,190,344.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	990,747.00	892,981.00	0.00	892,981.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(751,649.00)	(2,297,363.00)	(11,463.11)	(2,297,363.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,735,649.00)	(3,281,363.00)	(98,463.11)	(3,281,363.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	86,836,071.00	83,134,300.00	0.00	83,134,300.00	0.00	0.0%
2) Federal Revenue		8100-8299	49,230,126.00	58,918,006.00	6,545,392.37	58,918,006.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,086,925.00	22,524,049.00	2,666,531.20	22,524,049.00	0.00	0.0%
4) Other Local Revenue		8600-8799	28,500,043.00	39,902,701.00	13,737,654.99	39,902,701.00	0.00	0.0%
5) TOTAL, REVENUES			178,653,165.00	204,479,056.00	22,949,578.56	204,479,056.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	44,039,960.00	46,769,739.00	14,045,959.96	46,769,739.00	0.00	0.0%
2) Classified Salaries		2000-2999	40,265,200.00	40,456,898.00	12,164,567.03	40,456,898.00	0.00	0.0%
3) Employee Benefits		3000-3999	45,151,952.00	45,082,853.00	11,530,598.37	45,082,853.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,669,515.00	14,325,292.54	995,969.68	14,325,292.54	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	29,599,805.00	47,180,717.46	4,943,861.33	47,180,717.46	0.00	0.0%
6) Capital Outlay		6000-6999	8,812,997.00	13,451,484.00	345,515.48	13,451,484.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,312,568.00	3,664,410.00	(4,544.00)	3,664,410.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	13,240,228.00	14,452,494.00	2,784,415.62	14,452,494.00	0.00	0.0%
9) TOTAL, EXPENDITURES			188,092,225.00	225,383,888.00	46,806,343.47	225,383,888.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,439,060.00)	(20,904,832.00)	(23,856,764.91)	(20,904,832.00)		
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	751,649.00	2,297,363.00	11,463.11	2,297,363.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			751,649.00	2,297,363.00	11,463.11	2,297,363.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,687,411.00)	(18,607,469.00)	(23,845,301.80)	(18,607,469.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	26,843,741.72	26,843,741.72		26,843,741.72	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)			26,843,741.72	26,843,741.72		26,843,741.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,843,741.72	26,843,741.72		26,843,741.72		
2) Ending Balance, June 30 (E + F1e)			18,156,330.72	8,236,272.72		8,236,272.72		
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			19,668,301.61	9,748,244.18		9,748,244.18		
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			(1,511,970.89)	(1,511,971.46)		(1,511,971.46)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	86,836,071.00	83,134,300.00	0.00	83,134,300.00	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			86,836,071.00	83,134,300.00	0.00	83,134,300.00	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	2,632,913.00	2,482,312.00	(1,871,540.00)	2,482,312.00	0.00	0.0%
Special Education Discretionary Grants		8182	928,741.00	1,127,540.00	(340,524.41)	1,127,540.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	228,704.00	0.00	228,704.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,305,286.00	1,580,747.00	292,088.60	1,580,747.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	567,003.00	981,193.00	415,870.17	981,193.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	40,576.00	77,758.00	5,920.69	77,758.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	59,782.00	123,270.00	58,986.93	123,270.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290	9,362,667.00	10,254,068.00	(568,338.91)	10,254,068.00	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	34,333,158.00	42,062,414.00	8,552,929.30	42,062,414.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			49,230,126.00	58,918,006.00	6,545,392.37	58,918,006.00	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	2,619,291.00	2,619,684.00	110,114.34	2,619,684.00	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	3,018,666.00	3,546,627.00	993,051.00	3,546,627.00	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	88,710.00	87,406.00	39,427.23	87,406.00	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	28,238.00	18,919.94	28,238.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	479,176.00	1,786,491.00	429,075.09	1,786,491.00	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	7,881,082.00	14,455,603.00	1,075,943.60	14,455,603.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			14,086,925.00	22,524,049.00	2,666,531.20	22,524,049.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	3,029,819.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	12,300.00	12,000.00	0.00	12,000.00	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	1,817,187.00	1,728,513.00	87,350.89	1,728,513.00	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	2,369,358.00	7,329,903.00	3,140,959.23	7,329,903.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,208,005.00	13,187,257.00	10,464,499.58	13,187,257.00	0.00	0.0%
Tuition		8710	950,454.00	1,067,907.00	44,845.29	1,067,907.00	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	18,112,920.00	14,077,121.00	0.00	14,077,121.00	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			28,500,043.00	39,902,701.00	13,737,654.99	39,902,701.00	0.00	0.0%
TOTAL, REVENUES			178,653,165.00	204,479,056.00	22,949,578.56	204,479,056.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	27,030,475.00	27,868,080.00	8,763,781.87	27,868,080.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	9,682,416.00	9,756,774.00	2,767,833.26	9,756,774.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,150,179.00	6,886,870.00	1,957,227.10	6,886,870.00	0.00	0.0%
Other Certificated Salaries		1900	1,176,890.00	2,258,015.00	557,117.73	2,258,015.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			44,039,960.00	46,769,739.00	14,045,959.96	46,769,739.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	23,012,731.00	22,077,158.00	6,490,580.88	22,077,158.00	0.00	0.0%
Classified Support Salaries		2200	9,314,273.00	9,263,929.00	3,046,259.22	9,263,929.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,945,495.00	1,988,013.00	647,301.08	1,988,013.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,303,575.00	5,957,162.00	1,672,254.53	5,957,162.00	0.00	0.0%
Other Classified Salaries		2900	689,126.00	1,170,636.00	308,171.32	1,170,636.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			40,265,200.00	40,456,898.00	12,164,567.03	40,456,898.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,626,159.00	11,962,869.00	2,100,902.22	11,962,869.00	0.00	0.0%
PERS		3201-3202	8,451,938.00	8,502,805.00	2,356,308.66	8,502,805.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,840,483.00	3,925,339.00	1,149,191.76	3,925,339.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	16,748,539.00	17,342,365.00	5,057,848.91	17,342,365.00	0.00	0.0%
Unemployment Insurance		3501-3502	42,224.00	43,705.00	12,871.88	43,705.00	0.00	0.0%
Workers' Compensation		3601-3602	3,306,996.00	3,305,770.00	814,833.20	3,305,770.00	0.00	0.0%
OPEB, Allocated		3701-3702	522,596.00	0.00	38,641.74	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	613,017.00	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			45,151,952.00	45,082,853.00	11,530,598.37	45,082,853.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	12,866.00	158,565.00	15,601.35	158,565.00	0.00	0.0%
Books and Other Reference Materials		4200	42,034.00	136,934.00	4,921.79	136,934.00	0.00	0.0%
Materials and Supplies		4300	4,201,188.00	12,155,897.54	806,679.38	12,155,897.54	0.00	0.0%
Noncapitalized Equipment		4400	413,427.00	1,871,896.00	168,751.18	1,871,896.00	0.00	0.0%
Food		4700	0.00	2,000.00	15.98	2,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,669,515.00	14,325,292.54	995,969.68	14,325,292.54	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	12,912,182.00	15,968,159.00	1,449,416.68	15,968,159.00	0.00	0.0%
Travel and Conferences		5200	589,403.00	944,420.00	39,160.39	944,420.00	0.00	0.0%
Dues and Memberships		5300	25,273.00	39,478.00	9,776.57	39,478.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,013,377.00	1,053,645.00	223,974.39	1,053,645.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,078,884.00	1,209,319.00	161,001.71	1,209,319.00	0.00	0.0%
Transfers of Direct Costs		5710	1,988,399.00	2,253,039.46	293,444.44	2,253,039.46	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	237,574.00	237,574.00	0.00	237,574.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,569,526.00	25,217,795.00	2,713,697.40	25,217,795.00	0.00	0.0%
Communications		5900	185,187.00	257,288.00	53,389.75	257,288.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,599,805.00	47,180,717.46	4,943,861.33	47,180,717.46	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	33,952.00	0.00	33,952.00	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	8,649,000.00	13,003,291.00	329,474.16	13,003,291.00	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	149,757.00	400,001.00	15,936.15	400,001.00	0.00	0.0%
Equipment Replacement		6500	14,240.00	14,240.00	105.17	14,240.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,812,997.00	13,451,484.00	345,515.48	13,451,484.00	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	403,106.00	403,106.00	0.00	403,106.00	0.00	0.0%
Payments to County Offices		7142	0.00	428,190.00	0.00	428,190.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	13,875.00	19,480.00	5,662.00	19,480.00	0.00	0.0%
All Other Transfers Out to All Others		7299	1,895,587.00	2,813,634.00	(10,206.00)	2,813,634.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,312,568.00	3,664,410.00	(4,544.00)	3,664,410.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	13,240,228.00	14,452,494.00	2,784,415.62	14,452,494.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			13,240,228.00	14,452,494.00	2,784,415.62	14,452,494.00	0.00	0.0%
TOTAL, EXPENDITURES			188,092,225.00	225,383,888.00	46,806,343.47	225,383,888.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,742,396.00	3,190,344.00	11,463.11	3,190,344.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(990,747.00)	(892,981.00)	0.00	(892,981.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			751,649.00	2,297,363.00	11,463.11	2,297,363.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			751,649.00	2,297,363.00	11,463.11	2,297,363.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	163,718,086.00	160,372,273.00	33,341,393.39	160,372,273.00	0.00	0.0%
2) Federal Revenue		8100-8299	49,650,406.00	59,338,286.00	6,622,726.97	59,338,286.00	0.00	0.0%
3) Other State Revenue		8300-8599	14,775,816.00	23,229,842.00	2,615,662.07	23,229,842.00	0.00	0.0%
4) Other Local Revenue		8600-8799	37,557,771.00	50,302,000.00	19,722,965.19	50,302,000.00	0.00	0.0%
5) TOTAL, REVENUES			265,702,079.00	293,242,401.00	62,302,747.62	293,242,401.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	56,975,497.00	60,024,531.00	18,445,003.83	60,024,531.00	0.00	0.0%
2) Classified Salaries		2000-2999	68,406,709.00	68,989,545.00	21,485,108.74	68,989,545.00	0.00	0.0%
3) Employee Benefits		3000-3999	60,628,900.00	60,537,281.00	16,631,868.90	60,537,281.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,150,406.00	17,330,779.00	1,237,599.61	17,330,779.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	41,595,416.00	62,540,978.00	9,979,014.79	62,540,978.00	0.00	0.0%
6) Capital Outlay		6000-6999	14,194,235.00	20,133,452.00	541,948.81	20,133,452.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	37,051,689.00	38,219,000.00	(4,544.00)	38,219,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(487,340.00)	(777,888.00)	(208,136.06)	(777,888.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			286,515,512.00	326,997,678.00	68,107,864.62	326,997,678.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,813,433.00)	(33,755,277.00)	(5,805,117.00)	(33,755,277.00)		
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	984,000.00	984,000.00	87,000.00	984,000.00	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			(984,000.00)	(984,000.00)	(87,000.00)	(984,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(21,797,433.00)	(34,739,277.00)	(5,892,117.00)	(34,739,277.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	86,800,602.44	86,800,602.44		86,800,602.44	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)			86,800,602.44	86,800,602.44		86,800,602.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,800,602.44	86,800,602.44		86,800,602.44		
2) Ending Balance, June 30 (E + F1e)			65,003,169.44	52,061,325.44		52,061,325.44		
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	19,668,301.61	9,748,244.18		9,748,244.18		
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	30,552,744.36	16,063,802.00		16,063,802.00		
Board Designation (legal)	0000	9780	176,000.00					
Deferred Maintenance	0000	9780	3,368,949.54					
Facilities	0000	9780	5,724,708.17					
Technology & Data Services	0000	9780	10,221,609.92					
Leave Liabilities	0000	9780	4,304,789.87					
RRMA Contingency	0000	9780	2,489,934.00					
Carryover Unspent	0000	9780	4,266,752.86					
Board Designation	0000	9780		176,000.00				
Deferred Maintenance	0000	9780		1,553,950.00				
Facilities	0000	9780		1,960,206.00				
Technology and Data Services	0000	9780		7,855,673.00				
Leave Liabilities	0000	9780		4,293,327.00				
Alt Ed - Community Schools	0000	9780		224,646.00				
Board Designation	0000	9780				176,000.00		
Deferred Maintenance	0000	9780				1,553,950.00		
Facilities	0000	9780				1,960,206.00		
Technology and Data Services	0000	9780				7,855,673.00		
Leave Liabilities	0000	9780				4,293,327.00		
Alt Ed - Community Schools	0000	9780				224,646.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,594,844.00	13,119,267.00		13,119,267.00		
Unassigned/Unappropriated Amount		9790	4,162,279.47	13,105,012.26		13,105,012.26		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	7,965,547.00	8,443,093.00	2,306,750.00	8,443,093.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	117,400.00	106,490.00	26,623.00	106,490.00	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	661,500.00	661,500.00	0.00	661,500.00	0.00	0.0%
Timber Yield Tax		8022	49.00	49.00	0.00	49.00	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	157,505,553.00	157,505,553.00	19,195,745.06	157,505,553.00	0.00	0.0%
Unsecured Roll Taxes		8042	10,711,050.00	10,711,050.00	10,053,656.55	10,711,050.00	0.00	0.0%
Prior Years' Taxes		8043	864.00	864.00	8.28	864.00	0.00	0.0%
Supplemental Taxes		8044	4,193,700.00	4,193,700.00	1,430,885.02	4,193,700.00	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	5,771,104.00	5,771,104.00	34,068.43	5,771,104.00	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			186,926,767.00	187,393,403.00	33,047,736.34	187,393,403.00	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	1,096,309.00	985,631.00	293,657.05	985,631.00	0.00	0.0%
Property Taxes Transfers		8097	(24,304,990.00)	(28,006,761.00)	0.00	(28,006,761.00)	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			163,718,086.00	160,372,273.00	33,341,393.39	160,372,273.00	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	2,632,913.00	2,482,312.00	(1,871,540.00)	2,482,312.00	0.00	0.0%
Special Education Discretionary Grants		8182	928,741.00	1,127,540.00	(340,524.41)	1,127,540.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	228,704.00	0.00	228,704.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,305,286.00	1,580,747.00	292,088.60	1,580,747.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	567,003.00	981,193.00	415,870.17	981,193.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	40,576.00	77,758.00	5,920.69	77,758.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	59,782.00	123,270.00	58,986.93	123,270.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290	9,362,667.00	10,254,068.00	(568,338.91)	10,254,068.00	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	34,753,438.00	42,482,694.00	8,630,263.90	42,482,694.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			49,650,406.00	59,338,286.00	6,622,726.97	59,338,286.00	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	2,619,291.00	2,619,684.00	110,114.34	2,619,684.00	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	3,018,666.00	3,546,627.00	993,051.00	3,546,627.00	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	354,542.00	355,218.00	0.00	355,218.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	340,059.00	354,981.00	(11,441.90)	354,981.00	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	28,238.00	18,919.94	28,238.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	479,176.00	1,786,491.00	429,075.09	1,786,491.00	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	7,964,082.00	14,538,603.00	1,075,943.60	14,538,603.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			14,775,816.00	23,229,842.00	2,615,662.07	23,229,842.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	3,029,819.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	182,300.00	182,000.00	75,952.58	182,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	487,286.00	487,286.00	4,462.45	487,286.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	6,873,312.00	7,022,767.00	3,491,576.75	7,022,767.00	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	3,835,883.00	8,796,428.00	3,612,657.84	8,796,428.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,335,797.00	15,398,491.00	12,487,894.28	15,398,491.00	0.00	0.0%
Tuition		8710	1,700,454.00	1,837,907.00	50,421.29	1,837,907.00	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	18,112,920.00	14,077,121.00	0.00	14,077,121.00	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			37,557,771.00	50,302,000.00	19,722,965.19	50,302,000.00	0.00	0.0%
TOTAL, REVENUES			265,702,079.00	293,242,401.00	62,302,747.62	293,242,401.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	31,604,391.00	32,196,527.00	10,162,955.92	32,196,527.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	10,152,107.00	10,266,926.00	2,914,256.50	10,266,926.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	13,866,326.00	14,691,162.00	4,461,785.11	14,691,162.00	0.00	0.0%
Other Certificated Salaries		1900	1,352,673.00	2,869,916.00	906,006.30	2,869,916.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			56,975,497.00	60,024,531.00	18,445,003.83	60,024,531.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	23,513,857.00	22,443,076.00	6,603,891.66	22,443,076.00	0.00	0.0%
Classified Support Salaries		2200	12,635,173.00	12,628,949.00	4,117,551.16	12,628,949.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	11,479,918.00	11,371,175.00	3,609,716.34	11,371,175.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	19,331,358.00	20,016,650.00	6,045,181.77	20,016,650.00	0.00	0.0%
Other Classified Salaries		2900	1,446,403.00	2,529,695.00	1,108,767.81	2,529,695.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			68,406,709.00	68,989,545.00	21,485,108.74	68,989,545.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,513,766.00	12,980,330.00	2,737,608.90	12,980,330.00	0.00	0.0%
PERS		3201-3202	14,218,028.00	14,385,996.00	4,103,253.45	14,385,996.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,145,350.00	6,341,390.00	1,913,416.96	6,341,390.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	22,292,411.00	23,017,786.00	6,864,435.68	23,017,786.00	0.00	0.0%
Unemployment Insurance		3501-3502	62,758.00	64,648.00	19,578.15	64,648.00	0.00	0.0%
Workers' Compensation		3601-3602	3,854,906.00	3,745,547.00	953,558.60	3,745,547.00	0.00	0.0%
OPEB, Allocated		3701-3702	709,480.00	729.00	39,822.16	729.00	0.00	0.0%
OPEB, Active Employees		3751-3752	832,201.00	855.00	0.00	855.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	195.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			60,628,900.00	60,537,281.00	16,631,868.90	60,537,281.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	289,945.00	275,819.00	15,601.35	275,819.00	0.00	0.0%
Books and Other Reference Materials		4200	169,195.00	283,232.00	5,436.22	283,232.00	0.00	0.0%
Materials and Supplies		4300	6,621,556.00	14,110,018.00	992,907.31	14,110,018.00	0.00	0.0%
Noncapitalized Equipment		4400	1,055,321.00	2,658,321.00	223,638.75	2,658,321.00	0.00	0.0%
Food		4700	14,389.00	3,389.00	15.98	3,389.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,150,406.00	17,330,779.00	1,237,599.61	17,330,779.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	12,912,182.00	15,968,159.00	1,449,416.68	15,968,159.00	0.00	0.0%
Travel and Conferences		5200	1,322,893.00	1,679,615.00	73,859.08	1,679,615.00	0.00	0.0%
Dues and Memberships		5300	207,109.00	229,043.00	43,212.57	229,043.00	0.00	0.0%
Insurance		5400-5450	602,778.00	632,778.00	2,387,525.92	632,778.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,021,744.00	2,000,641.00	497,457.38	2,000,641.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,045,628.00	2,167,129.00	436,744.00	2,167,129.00	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	(80,510.00)	(83,940.00)	(2,014.02)	(83,940.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	21,888,920.00	39,122,725.00	4,940,774.86	39,122,725.00	0.00	0.0%
Communications		5900	674,672.00	824,828.00	152,038.32	824,828.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,595,416.00	62,540,978.00	9,979,014.79	62,540,978.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	180,000.00	113,952.00	0.00	113,952.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	12,975,009.00	18,459,300.00	342,303.09	18,459,300.00	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	712,617.00	1,233,591.00	199,540.55	1,233,591.00	0.00	0.0%
Equipment Replacement		6500	326,609.00	326,609.00	105.17	326,609.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			14,194,235.00	20,133,452.00	541,948.81	20,133,452.00	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	403,106.00	403,106.00	0.00	403,106.00	0.00	0.0%
Payments to County Offices		7142	0.00	428,190.00	0.00	428,190.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	13,875.00	19,480.00	5,662.00	19,480.00	0.00	0.0%
All Other Transfers Out to All Others		7299	36,634,708.00	37,368,224.00	(10,206.00)	37,368,224.00	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)			37,051,689.00	38,219,000.00	(4,544.00)	38,219,000.00	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	(487,340.00)	(777,888.00)	(208,136.06)	(777,888.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(487,340.00)	(777,888.00)	(208,136.06)	(777,888.00)	0.00	0.0%
TOTAL, EXPENDITURES			286,515,512.00	326,997,678.00	68,107,864.62	326,997,678.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	984,000.00	984,000.00	87,000.00	984,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			984,000.00	984,000.00	87,000.00	984,000.00	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 Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(984,000.00)	(984,000.00)	(87,000.00)	(984,000.00)	0.00	0.0%

Resource	Description	2020-21 Projected Year Totals
6230	California Clean Energy Jobs Act	0.44
6300	Lottery: Instructional Materials	0.37
6317	California Equity Performance and Improvem	0.44
6510	Special Ed: Early Ed Individuals with Excepti	0.11
7311	Classified School Employee Professional De	164,562.00
7338	College Readiness Block Grant	25,992.97
8150	Ongoing & Major Maintenance Account (RM,	6,647,374.04
9010	Other Restricted Local	2,910,313.81
Total, Restricted Balance		<u>9,748,244.18</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	29,075,752.00	57,499,142.00	25,435,267.00	57,499,142.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,450,517.00	10,450,517.00	5,657,821.00	10,450,517.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,283,639.00	1,283,639.00	0.00	1,283,639.00	0.00	0.0%
5) TOTAL, REVENUES			40,809,908.00	69,233,298.00	31,093,088.00	69,233,298.00		
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	40,809,908.00	69,233,298.00	28,427,221.00	69,233,298.00	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			40,809,908.00	69,233,298.00	28,427,221.00	69,233,298.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	2,665,867.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	2,665,867.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	29,075,752.00	57,499,142.00	25,435,267.00	57,499,142.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			29,075,752.00	57,499,142.00	25,435,267.00	57,499,142.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	1,432,869.00	1,432,869.00	1,166,152.00	1,432,869.00	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	9,017,648.00	9,017,648.00	4,491,669.00	9,017,648.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,450,517.00	10,450,517.00	5,657,821.00	10,450,517.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	1,283,639.00	1,283,639.00	0.00	1,283,639.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,283,639.00	1,283,639.00	0.00	1,283,639.00	0.00	0.0%
TOTAL, REVENUES			40,809,908.00	69,233,298.00	31,093,088.00	69,233,298.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	38,093,400.00	66,516,790.00	27,493,865.00	66,516,790.00	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	2,716,508.00	2,716,508.00	933,356.00	2,716,508.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			40,809,908.00	69,233,298.00	28,427,221.00	69,233,298.00	0.00	0.0%
TOTAL, EXPENDITURES			40,809,908.00	69,233,298.00	28,427,221.00	69,233,298.00		

Resource	Description	2020/21 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,492,779.00	1,783,056.00	59,962.52	1,783,056.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,832,011.00	11,365,795.00	2,973,597.27	11,365,795.00	0.00	0.0%
4) Other Local Revenue		8600-8799	56,659.00	56,659.00	0.00	56,659.00	0.00	0.0%
5) TOTAL, REVENUES			7,381,449.00	13,205,510.00	3,033,559.79	13,205,510.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,069,797.00	1,159,256.00	298,781.09	1,159,256.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,153,211.00	1,628,710.00	340,778.99	1,628,710.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,124,109.00	1,266,152.00	317,514.13	1,266,152.00	0.00	0.0%
4) Books and Supplies		4000-4999	79,106.00	325,881.00	140,342.39	325,881.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,467,886.00	7,837,707.00	1,509,034.95	7,837,707.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	209,916.00	0.00	209,916.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	487,340.00	777,888.00	208,136.06	777,888.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,381,449.00	13,205,510.00	2,814,587.61	13,205,510.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	218,972.18	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	218,972.18	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	878,607.51	878,607.51		878,607.51	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			878,607.51	878,607.51		878,607.51		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			878,607.51	878,607.51		878,607.51		
2) Ending Balance, June 30 (E + F1e)								
			878,607.51	878,607.51		878,607.51		
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	878,607.51	878,607.51		878,607.51		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	961,531.00	961,531.00	0.00	961,531.00	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	531,248.00	821,525.00	59,962.52	821,525.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,492,779.00	1,783,056.00	59,962.52	1,783,056.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	53,663.00	53,663.00	0.00	53,663.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	5,718,899.00	5,718,899.00	(242,143.00)	5,718,899.00	0.00	0.0%
All Other State Revenue	All Other	8590	59,449.00	5,593,233.00	3,215,740.27	5,593,233.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,832,011.00	11,365,795.00	2,973,597.27	11,365,795.00	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	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	56,659.00	56,659.00	0.00	56,659.00	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			56,659.00	56,659.00	0.00	56,659.00	0.00	0.0%
TOTAL, REVENUES			7,381,449.00	13,205,510.00	3,033,559.79	13,205,510.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	855,045.00	927,164.00	216,258.23	927,164.00	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	214,752.00	232,092.00	82,522.86	232,092.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,069,797.00	1,159,256.00	298,781.09	1,159,256.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	802,726.00	901,830.00	217,456.20	901,830.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	1,287.28	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	96,834.00	217,361.00	31,203.01	217,361.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	253,651.00	486,986.00	90,832.50	486,986.00	0.00	0.0%
Other Classified Salaries		2900	0.00	22,533.00	0.00	22,533.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,153,211.00	1,628,710.00	340,778.99	1,628,710.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	143,953.00	141,615.00	39,407.53	141,615.00	0.00	0.0%
PERS		3201-3202	254,954.00	322,680.00	71,612.54	322,680.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	114,804.00	148,843.00	31,793.78	148,843.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	485,129.00	566,676.00	153,654.67	566,676.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,113.00	1,383.00	310.45	1,383.00	0.00	0.0%
Workers' Compensation		3601-3602	89,686.00	84,955.00	20,735.16	84,955.00	0.00	0.0%
OPEB, Allocated		3701-3702	15,864.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	18,606.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,124,109.00	1,266,152.00	317,514.13	1,266,152.00	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	4,150.00	13,933.00	0.00	13,933.00	0.00	0.0%
Materials and Supplies		4300	73,456.00	255,594.00	128,595.82	255,594.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	54,854.00	11,746.57	54,854.00	0.00	0.0%
Food		4700	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			79,106.00	325,881.00	140,342.39	325,881.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	74,000.00	1,780,127.00	(149,325.54)	1,780,127.00	0.00	0.0%
Travel and Conferences		5200	6,649.00	52,263.00	1,900.00	52,263.00	0.00	0.0%
Dues and Memberships		5300	500.00	15,000.00	14,522.50	15,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	78,000.00	84,620.00	11,114.98	84,620.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,000.00	25,000.00	4,953.04	25,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	80,310.00	83,740.00	2,014.02	83,740.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,183,690.00	5,777,220.00	1,622,320.57	5,777,220.00	0.00	0.0%
Communications		5900	14,737.00	19,737.00	1,535.38	19,737.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,467,886.00	7,837,707.00	1,509,034.95	7,837,707.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	209,916.00	0.00	209,916.00	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	209,916.00	0.00	209,916.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	487,340.00	777,888.00	208,136.06	777,888.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			487,340.00	777,888.00	208,136.06	777,888.00	0.00	0.0%
TOTAL, EXPENDITURES			7,381,449.00	13,205,510.00	2,814,587.61	13,205,510.00		

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

Resource	Description	2020/21 Projected Year Totals
6130	Child Development: Center-Based Reserve Account	878,607.51
Total, Restricted Balance		<u>878,607.51</u>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	482.92	482.92		482.92	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			482.92	482.92		482.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			482.92	482.92		482.92		
2) Ending Balance, June 30 (E + F1e)			482.92	482.92		482.92		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			482.92	482.92		482.92		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			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)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2020/21 Projected Year Totals
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	482.92
Total, Restricted Balance		<u>482.92</u>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,879.19	1,879.19		1,879.19	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)			1,879.19	1,879.19		1,879.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,879.19	1,879.19		1,879.19		
2) Ending Balance, June 30 (E + F1e)			1,879.19	1,879.19		1,879.19		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,879.19	1,879.19		1,879.19		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c + e)			0.00	0.00	0.00	0.00		

Resource	Description	2020/21 Projected Year Totals
7710	State School Facilities Projects	1,879.19
Total, Restricted Balance		<u>1,879.19</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.01	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.01	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	984,000.00	984,000.00	0.00	984,000.00	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			984,000.00	984,000.00	0.00	984,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(984,000.00)	(984,000.00)	0.01	(984,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	984,000.00	984,000.00	87,000.00	984,000.00	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			984,000.00	984,000.00	87,000.00	984,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	87,000.01	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16.66	16.66		16.66	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)			16.66	16.66		16.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16.66	16.66		16.66		
2) Ending Balance, June 30 (E + F1e)			16.66	16.66		16.66		
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	16.66	16.66		16.66		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.01	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.01	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.01	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	174,000.00	174,000.00	0.00	174,000.00	0.00	0.0%
Other Debt Service - Principal		7439	810,000.00	810,000.00	0.00	810,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			984,000.00	984,000.00	0.00	984,000.00	0.00	0.0%
TOTAL, EXPENDITURES			984,000.00	984,000.00	0.00	984,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	984,000.00	984,000.00	87,000.00	984,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			984,000.00	984,000.00	87,000.00	984,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			984,000.00	984,000.00	87,000.00	984,000.00		

Resource	Description	2020/21 Projected Year Totals
9010	Other Restricted Local	16.66
Total, Restricted Balance		<u>16.66</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,616,798.00	9,616,798.00	1,706,478.26	9,616,798.00	0.00	0.0%
5) TOTAL, REVENUES			9,616,798.00	9,616,798.00	1,706,478.26	9,616,798.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	268,557.00	268,557.00	75,085.84	268,557.00	0.00	0.0%
3) Employee Benefits		3000-3999	119,402.00	111,639.00	33,051.09	111,639.00	0.00	0.0%
4) Books and Supplies		4000-4999	56,000.00	61,121.00	1,236.78	61,121.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	10,404,235.00	10,406,877.00	1,507,800.33	10,406,877.00	0.00	0.0%
6) Depreciation		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			10,848,194.00	10,848,194.00	1,617,174.04	10,848,194.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,231,396.00)	(1,231,396.00)	89,304.22	(1,231,396.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,231,396.00)	(1,231,396.00)	89,304.22	(1,231,396.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	16,850,498.40	16,850,498.40		16,850,498.40	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)			16,850,498.40	16,850,498.40		16,850,498.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,850,498.40	16,850,498.40		16,850,498.40		
2) Ending Net Position, June 30 (E + F1e)			15,619,102.40	15,619,102.40		15,619,102.40		
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			15,619,102.40	15,619,102.40		15,619,102.40		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	473,995.00	473,995.00	0.00	473,995.00	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								
In-District Premiums/Contributions		8674	8,907,638.00	8,907,638.00	1,606,562.78	8,907,638.00	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	99,915.48	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			9,616,798.00	9,616,798.00	1,706,478.26	9,616,798.00	0.00	0.0%
TOTAL, REVENUES			9,616,798.00	9,616,798.00	1,706,478.26	9,616,798.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	193,667.00	193,667.00	63,227.68	193,667.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	74,890.00	74,890.00	11,858.16	74,890.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			268,557.00	268,557.00	75,085.84	268,557.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	55,592.00	50,471.00	15,533.33	50,471.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	20,542.00	20,542.00	5,643.03	20,542.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	37,726.00	37,726.00	11,078.04	37,726.00	0.00	0.0%
Unemployment Insurance		3501-3502	134.00	134.00	36.87	134.00	0.00	0.0%
Workers' Compensation		3601-3602	2,766.00	2,766.00	759.82	2,766.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,216.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	1,426.00	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			119,402.00	111,639.00	33,051.09	111,639.00	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	53,000.00	58,121.00	1,236.78	58,121.00	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			56,000.00	61,121.00	1,236.78	61,121.00	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	5,469,434.00	5,469,434.00	934,007.64	5,469,434.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	200.00	200.00	0.00	200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,932,402.00	4,935,044.00	573,792.69	4,935,044.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			10,404,235.00	10,406,877.00	1,507,800.33	10,406,877.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			10,848,194.00	10,848,194.00	1,617,174.04	10,848,194.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.00	0.00		

Resource	Description	2020/21 Projected Year Totals
	Total, Restricted Net Position	<u>0.00</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	0.00	0.00	0.00	0.00	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	180.00	194.70	194.70	194.70	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	130.00	86.25	86.25	86.25	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	310.00	280.95	280.95	280.95	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	979.09	979.09	979.09	979.09	0.00	0%
c. Special Education-NPS/LCI	22.62	22.62	22.62	22.62	0.00	0%
d. Special Education Extended Year	65.77	65.77	65.77	65.77	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	1,067.48	1,067.48	1,067.48	1,067.48	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,377.48	1,348.43	1,348.43	1,348.43	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	254,369.08	252,464.00	252,464.00	252,464.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	77.00	68.15	68.15	68.15	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	77.00	68.15	68.15	68.15	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	200.00	183.35	183.35	183.35	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	200.00	183.35	183.35	183.35	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	277.00	251.50	251.50	251.50	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	277.00	251.50	251.50	251.50	0.00	0%

	Object	Beginning Balances (Ref. Only)	Actuals Through the Month of (Enter Month Name):								
			July	August	September	October	November	December	January	February	
A. BEGINNING CASH			113,536,202.35	117,693,679.35	103,715,138.35	94,882,895.35	98,562,444.35	92,308,054.93	105,271,351.09	101,757,598.40	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
	8010-8019		420,321.00	373,273.00	783,201.00	756,578.00	946,011.36	1,143,934.21	1,074,682.58	446,288.23	
	8020-8079		442,293.00	285,355.00	415,838.00	10,369,791.00	20,361,368.91	25,708,799.13	23,142,390.31	8,781,231.56	
	8080-8099		54,089.00	(2,363.00)	85,394.00	124,593.00	16,212.68	16,212.68	(12,675,612.08)	255,349.68	
	8100-8299		(56,344.00)	(3,442,469.00)	3,699,218.00	5,829,701.00	5,195,066.94	5,100,125.68	4,379,165.51	3,459,422.07	
	8300-8599		(313,412.00)	411,417.00	997,850.00	1,437,241.00	1,007,013.65	1,426,312.30	1,223,051.18	456,466.40	
	8600-8799		8,791,800.00	4,332,362.00	4,105,632.00	1,798,594.00	1,851,113.60	2,872,244.20	4,866,718.50	2,666,006.00	
	8910-8929										
	8930-8979			(1,102,684.00)	1,102,684.00						
TOTAL RECEIPTS			9,338,747.00	854,891.00	11,189,817.00	20,316,498.00	29,376,787.14	36,267,628.20	22,010,396.00	16,064,763.94	
C. DISBURSEMENTS											
	1000-1999		3,028,898.00	5,921,506.00	4,541,779.00	4,810,382.00	5,006,045.89	5,219,132.97	5,009,047.11	5,282,158.73	
	2000-2999		5,282,181.00	5,094,471.00	5,243,048.00	5,755,113.00	5,805,470.21	5,684,738.51	5,650,243.74	5,971,045.12	
	3000-3999		3,502,726.00	4,277,644.00	4,825,787.00	3,990,870.00	4,043,890.37	4,461,597.61	4,304,200.68	4,558,457.26	
	4000-4999		(8,336.00)	487,241.00	227,185.00	377,010.00	1,447,120.05	1,116,102.17	1,057,177.52	1,031,181.35	
	5000-5999		2,776,296.00	1,576,820.00	2,579,304.00	2,407,204.00	4,509,204.51	4,540,475.00	5,462,954.43	6,288,495.34	
	6000-6599		500.00		407,320.00	134,128.00	545,616.55	965,399.02	3,847,502.68	1,327,801.16	
	7000-7499			(238,419.00)	(47,676.00)	73,416.00	106,707.17	1,518,237.09	13,104.39	490,478.57	
	7600-7629				87,000.00		246.00				
	7630-7699										
TOTAL DISBURSEMENTS			14,582,265.00	17,119,263.00	17,863,747.00	17,548,123.00	21,464,300.75	23,505,682.37	25,344,230.55	24,949,617.53	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
	9111-9199	25,000.00	(805.00)		805.00		(31,841.12)	155,993.57	34,529.01	(8,590.00)	
	9200-9299	23,595,766.79	12,991,503.00	8,365,966.00	(575,039.00)	983,665.00	(868,384.24)	(60,169.60)	(248,944.02)	65,783.98	
	9310	971,232.04			889,382.00		(128,725.04)	(37,500.00)	(62,500.00)		
	9320										
	9330										
	9340										
	9490										
SUBTOTAL			24,591,998.83	12,990,698.00	8,365,966.00	315,148.00	983,665.00	(1,028,950.40)	58,323.97	(276,915.01)	57,193.98
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	45,464,525.67	4,662,734.00	4,088,088.00	535,870.00	(25,024.00)	13,575,348.24	117,077.44	10,576.93	10,576.93	
	9610	2,166,004.06	810.00	(1,620.00)	2,084,964.00						
	9640										
	9650	3,697,069.01	724,390.00	2,256,216.00	91,892.00	530,927.00					
	9690										
SUBTOTAL			51,327,598.74	5,387,934.00	6,342,684.00	2,712,726.00	505,903.00	13,575,348.24	117,077.44	10,576.93	10,576.93
<u>Nonoperating</u>											
	9910		1,798,231.00	262,549.00	239,265.00	433,412.00	437,422.83	260,103.80	107,573.80	130,563.52	
TOTAL BALANCE SHEET ITEMS			(26,735,599.91)	9,400,995.00	2,285,831.00	(2,158,313.00)	911,174.00	(14,166,875.81)	201,350.33	(179,918.14)	177,180.57
E. NET INCREASE/DECREASE (B - C + D)			4,157,477.00	(13,978,541.00)	(8,832,243.00)	3,679,549.00	(6,254,389.42)	12,963,296.16	(3,513,752.69)	(8,707,673.02)	
F. ENDING CASH (A + E)			117,693,679.35	103,715,138.35	94,882,895.35	98,562,444.35	92,308,054.93	105,271,351.09	101,757,598.40	93,049,925.38	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		93,049,925.38	109,900,695.48	119,961,796.77	119,025,020.53				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	760,485.41	1,339,719.66	474,074.38	31,014.18		(0.01)	8,549,583.00	8,549,583.00
Property Taxes	8020-8079	18,018,514.87	25,386,880.25	19,156,803.58	26,774,554.40		(0.01)	178,843,820.00	178,843,820.00
Miscellaneous Funds	8080-8099	5,833,861.97	1,777,990.35	(9,169,620.47)	(13,337,237.80)		(0.01)	(27,021,130.00)	(27,021,130.00)
Federal Revenue	8100-8299	3,477,223.56	6,565,781.35	5,091,224.94	20,040,469.96		(0.01)	59,338,286.00	59,338,286.00
Other State Revenue	8300-8599	1,907,170.03	1,146,392.70	1,897,878.09	11,632,461.65			23,229,842.00	23,229,842.00
Other Local Revenue	8600-8799	11,006,077.60	1,340,548.30	6,838,556.90	(167,653.10)			50,302,000.00	50,302,000.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		41,003,333.44	37,557,312.61	24,288,917.42	44,973,309.29	0.00	(0.04)	293,242,401.00	293,242,401.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,183,118.25	5,177,115.80	5,156,107.21	5,689,240.04			60,024,531.00	60,024,531.00
Classified Salaries	2000-2999	5,791,672.30	5,777,874.39	5,688,187.99	7,245,499.74			68,989,545.00	68,989,545.00
Employee Benefits	3000-3999	4,437,382.70	4,401,060.33	4,413,167.78	13,320,497.27			60,537,281.00	60,537,281.00
Books and Supplies	4000-4999	1,042,446.36	1,404,659.64	2,118,687.73	7,030,304.19		(0.01)	17,330,779.00	17,330,779.00
Services	5000-5999	4,449,790.58	4,912,593.82	4,928,229.07	18,109,611.25			62,540,978.00	62,540,978.00
Capital Outlay	6000-6599	2,137,165.93	982,512.46	1,623,762.90	8,161,743.30			20,133,452.00	20,133,452.00
Other Outgo	7000-7499	509,199.12	(31,824.95)	14,102,194.83	20,945,694.77		0.01	37,441,112.00	37,441,112.00
Interfund Transfers Out	7600-7629	870,200.40			26,553.60			984,000.00	984,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		24,420,975.64	22,623,991.49	38,030,337.51	80,529,144.16	0.00	0.00	327,981,678.00	327,981,678.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	(14,219.99)	(52,113.50)	(26,265.53)	(32,492.45)		0.01	25,000.00	
Accounts Receivable	9200-9299	167,634.60	733,345.98	1,782,988.92	(18,637,634.62)			4,700,716.00	
Due From Other Funds	9310			216,151.96	623,914.11		(0.03)	1,500,723.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		153,414.61	681,232.48	1,972,875.35	(18,046,212.96)	0.00	(0.02)	6,226,439.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	27,806.49	5,092,607.29	(10,288,310.85)	(43,284,268.46)		(0.01)	(25,476,918.00)	
Due To Other Funds	9610				(4,673,154.00)			(2,589,000.00)	
Current Loans	9640							0.00	
Unearned Revenues	9650				(7,803,486.00)			(4,200,061.00)	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		27,806.49	5,092,607.29	(10,288,310.85)	(55,760,908.46)	0.00	(0.01)	(32,265,979.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910	142,804.18	(460,845.02)	543,457.65	(3,045,306.00)			849,231.76	
TOTAL BALANCE SHEET ITEMS		268,412.30	(4,872,219.83)	12,804,643.85	34,669,389.50	0.00	(0.01)	39,341,649.76	
E. NET INCREASE/DECREASE (B - C + D)									
		16,850,770.10	10,061,101.29	(936,776.24)	(886,445.37)	0.00	(0.05)	4,602,372.76	(34,739,277.00)
F. ENDING CASH (A + E)									
		109,900,695.48	119,961,796.77	119,025,020.53	118,138,575.16				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								118,138,575.11	

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) 18,927,142.00
- 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) 170,623,486.00

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) 11.09%

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)	16,707,117.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,878,741.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	57,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	956,896.21
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)	23,599,754.21
9. Carry-Forward Adjustment (Part IV, Line F)	(64,663.03)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	23,535,091.18

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	101,056,808.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	41,138,153.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	45,044,914.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,566,119.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	290,348.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	9,505.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	10,206,317.00
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)	13,440,694.00
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)	8,023,841.00
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)	7,671,563.79
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)	363,549.00
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)	10,436,079.00
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)	240,247,890.79

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)	9.82%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2022-23 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	9.80%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>23,599,754.21</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.15%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.15%) times Part III, Line B19) or (the highest rate used to recover costs from any program (9.85%) times Part III, Line B19); zero if positive	<u>(64,663.03)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(64,663.03)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>9.80%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-32,331.52) is applied to the current year calculation and the remainder (\$-32,331.51) is deferred to one or more future years:	<u>9.81%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-21,554.34) is applied to the current year calculation and the remainder (\$-43,108.69) is deferred to one or more future years:	<u>9.81%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(64,663.03)</u>

Approved indirect cost rate: 10.15%
 Highest rate used in any program: 9.85%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	346,309.00	27,866.00	8.05%
01	3010	1,439,005.00	141,742.00	9.85%
01	3025	893,212.00	87,981.00	9.85%
01	3060	4,078,542.00	401,737.00	9.85%
01	3110	53,338.00	5,253.00	9.85%
01	3182	579,020.00	57,032.00	9.85%
01	3183	218,936.00	21,566.00	9.85%
01	3210	860,620.00	45,760.00	5.32%
01	3215	545,683.00	49,111.00	9.00%
01	3310	1,797,921.00	154,671.00	8.60%
01	3315	81,468.00	7,332.00	9.00%
01	3326	197,822.00	19,485.00	9.85%
01	3327	9,470.00	852.00	9.00%
01	3345	630.00	56.00	8.89%
01	3385	669,814.00	65,977.00	9.85%
01	3395	3,106.00	279.00	8.98%
01	4035	70,786.00	6,972.00	9.85%
01	4127	136,317.00	13,427.00	9.85%
01	4203	112,216.00	11,054.00	9.85%
01	4204	149,497.00	14,726.00	9.85%
01	5210	29,066,539.00	2,761,839.00	9.50%
01	5630	222,592.00	21,925.00	9.85%
01	5640	1,354,968.00	133,465.00	9.85%
01	6128	1,700,629.00	167,514.00	9.85%
01	6230	184,435.00	18,167.00	9.85%
01	6317	106,026.00	10,444.00	9.85%
01	6387	25,706.00	2,532.00	9.85%
01	6500	87,839,802.00	7,899,165.00	8.99%
01	6510	3,242,843.00	291,856.00	9.00%
01	6520	129,624.00	11,666.00	9.00%
01	6680	269,202.00	26,516.00	9.85%
01	6685	195,564.00	9,778.00	5.00%
01	6695	1,110,462.00	102,505.00	9.23%
01	7366	723,366.00	71,251.00	9.85%
01	7420	388,470.00	1,600.00	0.41%
01	7810	2,086,828.00	113,172.00	5.42%
01	8150	1,653,893.00	162,909.00	9.85%
01	9010	27,516,421.00	1,541,177.00	5.60%
12	5025	95,519.00	7,164.00	7.50%
12	5035	566,468.00	48,316.00	8.53%
12	5055	52,695.00	3,952.00	7.50%
12	5320	930,210.00	46,512.00	5.00%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
12	5340	36,639.00	1,833.00	5.00%
12	6045	4,765.00	357.00	7.49%
12	6052	9,302.00	698.00	7.50%
12	6100	4,032.00	397.00	9.85%
12	6105	5,319,905.00	398,994.00	7.50%
12	6108	2,798,874.00	209,915.00	7.50%
12	6110	566,464.00	55,797.00	9.85%
12	9010	52,706.00	3,953.00	7.50%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 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)						
		252,464.00	0.00%	252,464.00	0.00%	252,464.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	77,237,973.00	0.00%	77,237,973.00	0.00%	77,237,973.00
2. Federal Revenues	8100-8299	420,280.00	0.00%	420,280.00	1.76%	427,692.00
3. Other State Revenues	8300-8599	705,793.00	0.00%	705,793.00	0.00%	705,793.00
4. Other Local Revenues	8600-8799	10,399,299.00	0.10%	10,409,358.00	0.06%	10,416,119.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(2,297,363.00)	-8.53%	(2,101,432.00)	-9.00%	(1,912,332.00)
6. Total (Sum lines A1 thru A5c)		86,465,982.00	0.24%	86,671,972.00	0.23%	86,875,245.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,254,792.00		13,429,941.00
b. Step & Column Adjustment				132,547.00		134,299.00
c. Cost-of-Living Adjustment				262,275.00		
d. Other Adjustments				(219,673.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,254,792.00	1.32%	13,429,941.00	1.00%	13,564,240.00
2. Classified Salaries						
a. Base Salaries				28,532,647.00		28,845,806.00
b. Step & Column Adjustment				285,326.00		288,459.00
c. Cost-of-Living Adjustment				473,812.00		
d. Other Adjustments				(445,979.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	28,532,647.00	1.10%	28,845,806.00	1.00%	29,134,265.00
3. Employee Benefits	3000-3999	15,454,428.00	10.23%	17,034,685.00	6.89%	18,207,640.00
4. Books and Supplies	4000-4999	3,005,486.46	-13.86%	2,589,014.00	-0.12%	2,585,896.00
5. Services and Other Operating Expenditures	5000-5999	15,360,260.54	-21.97%	11,985,935.00	-0.19%	11,962,760.00
6. Capital Outlay	6000-6999	6,681,968.00	-45.75%	3,624,872.00	-72.78%	986,567.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	34,554,590.00	0.00%	34,554,590.00	0.00%	34,554,590.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(15,230,382.00)	0.75%	(15,345,312.00)	-0.20%	(15,314,982.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	984,000.00	-0.05%	983,500.00	-0.76%	976,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		102,597,790.00	-4.77%	97,703,031.00	-1.07%	96,656,976.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(16,131,808.00)		(11,031,059.00)		(9,781,731.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		59,956,860.72		43,825,052.72		32,793,993.72
2. Ending Fund Balance (Sum lines C and D1)		43,825,052.72		32,793,993.72		23,012,262.72
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	16,063,802.00		11,114,234.00		8,166,256.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,119,267.00		11,268,443.00		11,272,256.00
2. Unassigned/Unappropriated	9790	14,616,983.72		10,386,316.72		3,548,750.72
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		43,825,052.72		32,793,993.72		23,012,262.72

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,119,267.00		11,268,443.00		11,272,256.00
c. Unassigned/Unappropriated	9790	14,616,983.72		10,386,316.72		3,548,750.72
(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)						
		27,736,250.72		21,654,759.72		14,821,006.72
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.						
B1d and B2d are for the salaries for temporary help estimated to be needed as of first interim and were funded by the carryover funds from prior year.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	83,134,300.00	4.91%	87,212,192.00	2.70%	89,567,704.00
2. Federal Revenues	8100-8299	58,918,006.00	-15.74%	49,643,096.00	-0.64%	49,324,063.00
3. Other State Revenues	8300-8599	22,524,049.00	-29.54%	15,870,902.00	0.00%	15,870,902.00
4. Other Local Revenues	8600-8799	39,902,701.00	-31.27%	27,426,726.00	1.05%	27,714,246.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	2,297,363.00	-8.53%	2,101,432.00	-9.00%	1,912,332.00
6. Total (Sum lines A1 thru A5c)		206,776,419.00	-11.86%	182,254,348.00	1.17%	184,389,247.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				46,769,739.00		47,349,571.00
b. Step & Column Adjustment				467,697.00		473,495.00
c. Cost-of-Living Adjustment				772,435.00		
d. Other Adjustments				(660,300.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	46,769,739.00	1.24%	47,349,571.00	1.00%	47,823,066.00
2. Classified Salaries						
a. Base Salaries				40,456,898.00		40,516,779.00
b. Step & Column Adjustment				404,569.00		405,167.00
c. Cost-of-Living Adjustment				620,663.00		
d. Other Adjustments				(965,351.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	40,456,898.00	0.15%	40,516,779.00	1.00%	40,921,946.00
3. Employee Benefits	3000-3999	45,082,853.00	5.98%	47,779,055.00	4.83%	50,087,515.00
4. Books and Supplies	4000-4999	14,325,292.54	-77.05%	3,288,089.00	1.31%	3,331,053.00
5. Services and Other Operating Expenditures	5000-5999	47,180,717.46	-42.68%	27,041,984.00	-4.90%	25,715,734.00
6. Capital Outlay	6000-6999	13,451,484.00	-89.21%	1,451,460.00	-68.05%	463,689.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,664,410.00	-22.79%	2,829,379.00	0.00%	2,829,379.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	14,452,494.00	-4.85%	13,751,725.00	1.64%	13,977,050.00
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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		225,383,888.00	-18.36%	184,008,042.00	0.62%	185,149,432.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(18,607,469.00)		(1,753,694.00)		(760,185.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		26,843,741.72		8,236,272.72		6,482,578.72
2. Ending Fund Balance (Sum lines C and D1)		8,236,272.72		6,482,578.72		5,722,393.72
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	9,748,244.18		6,482,578.72		5,722,393.72
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1,511,971.46)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,236,272.72		6,482,578.72		5,722,393.72

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d and B2d are for the salaries for temporary help estimated as of first interim and were budgeted from the carryover funds.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 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)						
		252,464.00	0.00%	252,464.00	0.00%	252,464.00
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources		160,372,273.00	2.54%	164,450,165.00	1.43%	166,805,677.00
2. Federal Revenues	8010-8099	59,338,286.00	-15.63%	50,063,376.00	-0.62%	49,751,755.00
3. Other State Revenues	8100-8299	23,229,842.00	-28.64%	16,576,695.00	0.00%	16,576,695.00
4. Other Local Revenues	8300-8599	50,302,000.00	-24.78%	37,836,084.00	0.78%	38,130,365.00
5. Other Financing Sources	8600-8799					
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)		293,242,401.00	-8.29%	268,926,320.00	0.87%	271,264,492.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				60,024,531.00		60,779,512.00
b. Step & Column Adjustment				600,244.00		607,794.00
c. Cost-of-Living Adjustment				1,034,710.00		0.00
d. Other Adjustments				(879,973.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	60,024,531.00	1.26%	60,779,512.00	1.00%	61,387,306.00
2. Classified Salaries						
a. Base Salaries				68,989,545.00		69,362,585.00
b. Step & Column Adjustment				689,895.00		693,626.00
c. Cost-of-Living Adjustment				1,094,475.00		0.00
d. Other Adjustments				(1,411,330.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	68,989,545.00	0.54%	69,362,585.00	1.00%	70,056,211.00
3. Employee Benefits	3000-3999	60,537,281.00	7.06%	64,813,740.00	5.37%	68,295,155.00
4. Books and Supplies	4000-4999	17,330,779.00	-66.09%	5,877,103.00	0.68%	5,916,949.00
5. Services and Other Operating Expenditures	5000-5999	62,540,978.00	-37.60%	39,027,919.00	-3.46%	37,678,494.00
6. Capital Outlay	6000-6999	20,133,452.00	-74.79%	5,076,332.00	-71.43%	1,450,256.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	38,219,000.00	-2.18%	37,383,969.00	0.00%	37,383,969.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(777,888.00)	104.86%	(1,593,587.00)	-16.04%	(1,337,932.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	984,000.00	-0.05%	983,500.00	-0.76%	976,000.00
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)		327,981,678.00	-14.11%	281,711,073.00	0.03%	281,806,408.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(34,739,277.00)		(12,784,753.00)		(10,541,916.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		86,800,602.44		52,061,325.44		39,276,572.44
2. Ending Fund Balance (Sum lines C and D1)		52,061,325.44		39,276,572.44		28,734,656.44
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740	9,748,244.18		6,482,578.72		5,722,393.72
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	16,063,802.00		11,114,234.00		8,166,256.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	13,119,267.00		11,268,443.00		11,272,256.00
2. Unassigned/Unappropriated	9790	13,105,012.26		10,386,316.72		3,548,750.72
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		52,061,325.44		39,276,572.44		28,734,656.44

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	13,119,267.00		11,268,443.00		11,272,256.00
c. Unassigned/Unappropriated	9790	14,616,983.72		10,386,316.72		3,548,750.72
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1,511,971.46)		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)		26,224,279.26		21,654,759.72		14,821,006.72
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.00%		7.69%		5.26%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		69,233,298.00		69,233,298.00		69,233,298.00
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)						
		327,981,678.00		281,711,073.00		281,806,408.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		327,981,678.00		281,711,073.00		281,806,408.00
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)		327,981,678.00		281,711,073.00		281,806,408.00
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)		6,559,633.56		5,634,221.46		5,636,128.16
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		2,132,000.00		2,132,000.00		2,132,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		6,559,633.56		5,634,221.46		5,636,128.16
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	327,981,678.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	58,573,375.00
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	290,348.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	19,118,907.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	36,990,558.00
5. Interfund Transfers Out	All	9300	7600-7629	984,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	9,648,496.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,837,907.00
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)				68,870,216.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				200,538,087.00

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*		532.45
B. Expenditures per ADA (Line I.E divided by Line II.A)		376,632.71
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	168,060,865.92	262,394.21
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	168,060,865.92	262,394.21
B. Required effort (Line A.2 times 90%)	151,254,779.33	236,154.79
C. Current year expenditures (Line I.E and Line II.B)	200,538,087.00	376,632.71
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(83,940.00)	0.00	(777,888.00)				
Other Sources/Uses Detail					0.00	984,000.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	83,740.00	0.00	777,888.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
161 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					984,000.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

First Interim
 2020-21 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				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	200.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	83,940.00	(83,940.00)	777,888.00	(777,888.00)	984,000.00	984,000.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 1B-2)	First Interim Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2020-21)	387.00	349.10	-9.8%	Not Met
1st Subsequent Year (2021-22)	387.00	349.10	-9.8%	Not Met
2nd Subsequent Year (2022-23)	387.00	349.10	-9.8%	Not Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2020-21)	1,067.48	1,067.48	0.0%	Met
1st Subsequent Year (2021-22)	1,067.48	1,067.48	0.0%	Met
2nd Subsequent Year (2022-23)	1,067.48	1,067.48	0.0%	Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2020-21)	254,369.08	252,464.00	-0.7%	Met
1st Subsequent Year (2021-22)	254,369.08	252,464.00	-0.7%	Met
2nd Subsequent Year (2022-23)	254,369.08	252,464.00	-0.7%	Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)				
Current Year (2020-21)	200.00	183.35	-8.3%	Not Met
1st Subsequent Year (2021-22)	200.00	183.35	-8.3%	Not Met
2nd Subsequent Year (2022-23)	200.00	183.35	-8.3%	Not Met

1B. Comparison of County Office ADA to the Standard

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

- 1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since 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)

due to COVID-19 pandemic, the projected ADA in the Adopted Budget is not being met. Per guidance, SCCOE is using FY 2019-20 P2 ADA in FY 20-21.

2. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals		
	Current Year (2020-21)	186,926,767.00		
1st Subsequent Year (2021-22)	186,926,767.00	187,393,403.00	0.2%	Met
2nd Subsequent Year (2022-23)	186,926,767.00	187,393,403.00	0.2%	Met

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

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

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

Explanation:
 (required if NOT met)

3. CRITERION: Salaries and Benefits

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

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

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2020-21)	186,011,106.00	189,551,357.00	1.9%	Met
1st Subsequent Year (2021-22)	194,837,083.00	194,955,837.00	0.1%	Met
2nd Subsequent Year (2022-23)	199,346,294.00	199,738,672.00	0.2%	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 (2020-21)	49,650,406.00	59,338,286.00	19.5%	Yes
1st Subsequent Year (2021-22)	49,076,675.00	50,063,376.00	2.0%	No
2nd Subsequent Year (2022-23)	48,745,299.00	49,751,755.00	2.1%	No

Explanation:
(required if Yes)

Adopted budget to first interim is due to 1) 4.7M revenues for CARES Act (Learning Loss Mitigation Fund (LLMF) and Elementary and Secondary School Emergency Fund (ESSER) 2) 1.77M for Head Start Program one-time funding for COVID-19 and 3) carryover of 19-20 funds to 20-21 which were budgeted after yearend close and after budget development for 20-21.

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

Current Year (2020-21)	14,775,816.00	23,229,842.00	57.2%	Yes
1st Subsequent Year (2021-22)	14,775,816.00	16,576,695.00	12.2%	Yes
2nd Subsequent Year (2022-23)	14,775,816.00	16,576,695.00	12.2%	Yes

Explanation:
(required if Yes)

Adopted budget to first interim 1) received 390K for CARES Act (LLMF & ESSER 2) 5.5M for Inclusive Early Education Expansion (IEEEP) Grant 3) carryover of 19-20 FY 20-21 which were budgeted after 19-20 yearend close and after budget development for 20-21 for about 1.1M and 4) 1.1M for Tobacco-Use Prevention Education (TUPE) Tier 2 grant. The increase in the 2 out years includes the estimated increase in revenues for Special Ed & Early Start programs for .9M & the addition of the 1.1M TUPE Tier 2 grant which will be available from July 1, 2020 to June 30, 2023.

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

Current Year (2020-21)	37,557,771.00	50,302,000.00	33.9%	Yes
1st Subsequent Year (2021-22)	42,585,146.00	37,836,084.00	-11.2%	Yes
2nd Subsequent Year (2022-23)	42,032,216.00	38,130,365.00	-9.3%	Yes

Explanation:
(required if Yes)

Adopted to first interim 1) 7.2M Bridging Digital Divide & 1M for COVID Food Security Fund both from County of Santa Clara 2) 3.37M 19-20 carryover to 20-21 not included in 20-21 adopted budget 3) .7M for Digital Inclusion from City of San Jose (CSJ) 4) .95M from First Five for the CSJ Family Scholarship Fund & 5) 1.1M reimbursement from California Employers' Retiree Benefit Trust (CERBT). All revenues, except from CERBT, are excluded in the 2 out years, The decrease in the 2 out years is Environmental Ed program's planned renovation which will decrease revenues by

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

Current Year (2020-21)	8,150,406.00	17,330,779.00	112.6%	Yes
1st Subsequent Year (2021-22)	7,069,569.00	5,877,103.00	-16.9%	Yes
2nd Subsequent Year (2022-23)	5,562,772.00	5,916,949.00	6.4%	Yes

Explanation:
(required if Yes)

Increase is due to the new grants received after the adopted budget which is approximately 8.9M plus budgeted carryover from prior year to 20-21. The estimated changes in the 2 out years are due to program realignment of budgeted expenses in our Special Education and Alternative Education programs estimated at 1.1M.

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

Current Year (2020-21)	41,595,416.00	62,540,978.00	50.4%	Yes
1st Subsequent Year (2021-22)	39,149,256.00	39,027,919.00	-0.3%	No
2nd Subsequent Year (2022-23)	37,185,524.00	37,678,494.00	1.3%	No

Explanation:
(required if Yes)

Increase in the current year is a combination of the new grants received after budget development which is approximately at 12.4M, the budgeted expense accounts from carryover of prior year funds approximately 5M and realignment of budget in our Head Start Program for 3.2M.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2020-21)	101,983,993.00	132,870,128.00	30.3%	Not Met
1st Subsequent Year (2021-22)	106,437,637.00	104,476,155.00	-1.8%	Met
2nd Subsequent Year (2022-23)	105,553,331.00	104,458,815.00	-1.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2020-21)	49,745,822.00	79,871,757.00	60.6%	Not Met
1st Subsequent Year (2021-22)	46,218,825.00	44,905,022.00	-2.8%	Met
2nd Subsequent Year (2022-23)	42,748,296.00	43,595,443.00	2.0%	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)

Adopted budget to first interim is due to 1) 4.7M revenues for CARES Act (Learning Loss Mitigation Fund (LLMF) and Elementary and Secondary School Emergency Fund (ESSER) 2) 1.77M for Head Start Program one-time funding for COVID-19 and 3) carryover of 19-20 funds to 20-21 which were budgeted after yearend close and after budget development for 20-21.

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

Adopted budget to first interim 1) received 390K for CARES Act (LLMF & ESSER 2) 5.5M for Inclusive Early Education Expansion (IEEEP) Grant 3) carryover of 19-20 FY 20-21 which were budgeted after 19-20 yearend close and after budget development for 20-21 for about 1.1M and 4) 1.1M for Tobacco-Use Prevention Education (TUPE) Tier 2 grant. The increase in the 2 out years includes the estimated increase in revenues for Special Ed & Early Start programs for .9M & the addition of the 1.1M TUPE Tier 2 grant which will be available from July 1, 2020 to June 30, 2023.

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

Adopted to first interim 1) 7.2M Bridging Digital Divide & 1M for COVID Food Security Fund both from County of Santa Clara 2) 3.37M 19-20 carryover to 20-21 not included in 20-21 adopted budget 3) .7M for Digital Inclusion from City of San Jose (CSJ) 4) .95M from First Five for the CSJ Family Scholarship Fund & 5) 1.1M reimbursement from California Employers' Retiree Benefit Trust (CERBT). All revenues, except from CERBT, are excluded in the 2 out years, The decrease in the 2 out years is Environmental Ed program's planned renovation which will decrease revenues by

- 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)

Increase is due to the new grants received after the adopted budget which is approximately 8.9M plus budgeted carryover from prior year to 20-21. The estimated changes in the 2 out years are due to program realignment of budgeted expenses in our Special Education and Alternative Education programs estimated at 1.1M.

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

Increase In the current year is a combination of the new grants received after budget development which is approximately at 12.4M, the budgeted expense accounts from carryover of prior year funds approximately 5M and realignment of budget in our Head Start Program for 3.2M.

5. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	2,982,218.61	3,077,934.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		2,982,219.00	

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	8.0%	7.7%	5.3%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	2.7%	2.6%	1.8%

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

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

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

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	69,233,298.00	69,233,298.00	69,233,298.00

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 (2020-21)	(16,131,808.00)	102,597,790.00	15.7%	Not Met
1st Subsequent Year (2021-22)	(11,031,059.00)	97,703,031.00	11.3%	Not Met
2nd Subsequent Year (2022-23)	(9,781,731.00)	96,656,976.00	10.1%	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)

These are for our Support Services, Technology Data Services and Facilities Fund which has fund balance. Except for Support Services, the 2 programs fund balance are included in the assignments; for current year and 2 out years.

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 01I, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2020-21)	52,061,325.44	Met
1st Subsequent Year (2021-22)	39,276,572.44	Met
2nd Subsequent Year (2022-23)	28,734,656.44	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 (2020-21)	118,138,575.16	Met

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

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

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

Explanation:
 (required if NOT met)

8. CRITERION: Reserves

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

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

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	327,981,678	281,711,073	281,806,408
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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	327,981,678.00	281,711,073.00	281,806,408.00
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)	327,981,678.00	281,711,073.00	281,806,408.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	6,559,633.56	5,634,221.46	5,636,128.16
6. Reserve Standard - by Amount (From percentage level chart above)	2,132,000.00	2,132,000.00	2,132,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	6,559,633.56	5,634,221.46	5,636,128.16

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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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)	13,119,267.00	11,268,443.00	11,272,256.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	14,616,983.72	10,386,316.72	3,548,750.72
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)	(1,511,971.46)	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)	26,224,279.26	21,654,759.72	14,821,006.72
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	8.00%	7.69%	5.26%
County Office's Reserve Standard (Section 8A, Line 7):	6,559,633.56	5,634,221.46	5,636,128.16
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(1,742,396.00)	(3,190,344.00)	83.1%	1,447,948.00	Not Met
1st Subsequent Year (2021-22)	341,806.00	(2,657,329.00)	-877.4%	2,999,135.00	Not Met
2nd Subsequent Year (2022-23)	283,957.00	(2,468,229.00)	-969.2%	2,752,186.00	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2020-21)	984,000.00	984,000.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	983,500.00	983,500.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	976,000.00	976,000.00	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)

There is a projected increase in contributions for the 1) Environmental Ed program (due to possible decrease in local revenues from its operations during the planned renovation) and Alternative Education and Opportunity Youth Academy Programs due to decrease in the LCFF 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)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current year and two subsequent fiscal years.

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

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

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

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

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

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	0	N/A		0
Certificates of Participation	4	County School Service Fund		3,480,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans		N/A		0
Compensated Absences		19-20 Form Debt		8,247,141

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
TOTAL:				11,727,141

Type of Commitment (continued):	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	987,750	984,000	983,500	976,000
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2019-20) Annual Payment (P & I)	Current Year (2020-21) Annual Payment (P & I)	1st Subsequent Year (2021-22) Annual Payment (P & I)	2nd Subsequent Year (2022-23) Annual Payment (P & I)
Total Annual Payments:	987,750	984,000	983,500	976,000
Has total annual payment increased over prior year (2019-20)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

- 1. a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

	Budget Adoption (Form 01CS, Item S7A)	First Interim
2. OPEB Liabilities		
a. Total OPEB liability	24,488,571.00	24,488,571.00
b. OPEB plan(s) fiduciary net position (if applicable)	25,471,462.00	25,471,462.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	(982,891.00)	(982,891.00)
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		

	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 (2020-21)		0.00
1st Subsequent Year (2021-22)		0.00
2nd Subsequent Year (2022-23)		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 (2020-21)	1,578,793.00	1,584.00
1st Subsequent Year (2021-22)	1,578,793.00	1,610,410.00
2nd Subsequent Year (2022-23)	1,578,793.00	1,610,410.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2020-21)	1,428,000.00	0.00
1st Subsequent Year (2021-22)	1,428,000.00	1,428,000.00
2nd Subsequent Year (2022-23)	1,428,000.00	1,428,000.00
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)	69	69
1st Subsequent Year (2021-22)	69	69
2nd Subsequent Year (2022-23)	69	69

Data must be entered.
Data must be entered.
Data must be entered.

4. Comments:

3.b it should be zero in the current year and will be cleared for the 2nd interim.

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

2. Self-Insurance Liabilities

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	13,924,000	13,924,000
b. Unfunded liability for self-insurance programs	0	0

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2020-21)	8,915,673	8,915,673
1st Subsequent Year (2021-22)	8,915,673	8,915,673
2nd Subsequent Year (2022-23)	8,915,673	8,915,673
b. Amount contributed (funded) for self-insurance programs		
Current Year (2020-21)	8,915,673	8,915,673
1st Subsequent Year (2021-22)	8,915,673	8,915,673
2nd Subsequent Year (2022-23)	8,915,673	8,915,673

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	400.4	375.5	375.5	375.5

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

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

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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")

--	--	--

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

Negotiations Not Settled

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

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

6. Amount included for any tentative salary schedule increases

--	--	--

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

1. Are costs of H&W benefit changes included in the interim and MYPs?
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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes

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

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

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

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	987.7	957.7	957.7	957.7

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 questions 2-4.
 If No, complete questions 5 and 6.

1b. Are any salary and benefit negotiations still unsettled?
 If Yes, complete questions 5 and 6.

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			

One Year Agreement

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

or

Multiyear Agreement

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

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

Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

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

Classified (Non-management) Step and Column Adjustments

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are savings from attrition included in the interim and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	179.2	191.8	191.8	191.8

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

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

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
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 (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the interm and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

A8. Santa Clara County Office of Education Chief Business Officer, Eric R. Dill started on September 2, 2020 replacing James Novak.

End of County Office First Interim Criteria and Standards Review

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First Interim
2020-21 Original Budget
Technical Review Checks

Santa Clara County Office of Education

Santa Clara County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			

01-3220-0-0000-0000-9791	3220	9791	-645,048.64
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Explanation: These negative fund balance were from the CARES Act Learning Loss Mitigation Fund - Corona Virus Fund grant received in FY20-21 but was allowed to use in FY19-20.

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - 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
------	----------	----------

01	3210	-526,692.25
----	------	-------------

Explanation: These negative fund balance were from the CARES Act Learning Loss Mitigation Fund and Elementary & Secondary School Emergency Relief Fund (ESSER) grants received in FY20-21 but was allowed to use in FY 19-20. Thus the negative balance from prior year.

01	3220	-645,048.64
----	------	-------------

Explanation: These negative fund balance were from the CARES Act Learning Loss Mitigation Fund and Elementary & Secondary School Emergency Relief Fund (ESSER) grants received in FY20-21 but was allowed to use in FY 19-20. Thus the negative balance from prior year.

01	7420	-340,230.00
----	------	-------------

Explanation: These negative fund balance were from the CARES Act Learning Loss Mitigation Fund and Elementary & Secondary School Emergency Relief Fund (ESSER) grants received in FY20-21 but was allowed to use in FY 19-20. Thus the negative balance from prior year.

Total of negative resource balances for Fund 01		-1,511,970.89
---	--	---------------

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	3210	9790	-526,692.25
Explanation:These negative fund balance were from the CARES Act Learning Loss Mitigation Fund and Elementary & Secondary School Emergency Relief Fund (ESSER) grants received in FY20-21 but was allowed to use in FY 19-20. Thus the negative balance from prior year.			
01	3220	9790	-645,048.64
Explanation:These negative fund balance were from the CARES Act Learning Loss Mitigation Fund and Elementary & Secondary School Emergency Relief Fund (ESSER) grants received in FY20-21 but was allowed to use in FY 19-20. Thus the negative balance from prior year.			
01	7420	9790	-340,230.00
Explanation:These negative fund balance were from the CARES Act Learning Loss Mitigation Fund and Elementary & Secondary School Emergency Relief Fund (ESSER) grants received in FY20-21 but was allowed to use in FY 19-20. Thus the negative balance from prior year.			
01	9010	3101	-376,087.00
Explanation:Resource 9010 were for the changes in benefit rates during budget development that were done in offset accounts but were cleared in the 1st interim.			
01	9010	3102	-6,198.00
Explanation:Resource 9010 were for the changes in benefit rates during budget development that were done in offset accounts but were cleared in the 1st interim.			
01	9010	3201	-47,010.00
Explanation:RE9010 were for the changes in benefit rates during budget development that were done in offset accounts but were cleared in the 1st interim.			
01	9010	3202	-344,001.00
Explanation:Resource 9010 were for the changes in benefit rates during budget development that were done in offset accounts but were cleared in the 1st interim.			
01	9010	3601	-317,372.00
Explanation:Resource 9010 were for the changes in benefit rates during budget development that were done in offset accounts but were cleared in the 1st interim.			
01	9010	3602	-322,990.00
Explanation:Resource 9010 were for the changes in benefit rates during budget development that were done in offset accounts but were cleared in the 1st interim.			

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

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
01	9010	1000	-132,256.00
Explanation:Resource 9010 were for the changes in benefit rates during budget			

development that were done in offset accounts but were cleared in the 1st interim.

01 9010 1110 -395,956.00

Explanation:Resource 9010 were for the changes in benefit rates during budget development that were done in offset accounts but were cleared in the 1st interim.

01 9010 1120 -41,954.00

Explanation:Resource 9010 were for the changes in benefit rates during budget development that were done in offset accounts but were cleared in the 1st interim.

01 9010 1190 -176,897.00

Explanation:Resource 9010 were for the changes in benefit rates during budget development that were done in offset accounts but were cleared in the 1st interim.

01 9010 2200 -5,632.00

Explanation:Resource 9010 were for the changes in benefit rates during budget development that were done in offset accounts but were cleared in the 1st interim.

01 9010 2495 -29,470.00

Explanation:Resource 9010 were for the changes in benefit rates during budget development that were done in offset accounts but were cleared in the 1st interim.

01 9010 3110 -9,291.00

Explanation:Resource 9010 were for the changes in benefit rates during budget development that were done in offset accounts but were cleared in the 1st interim.

01 9010 3140 -245,156.00

Explanation:Resource 9010 were for the changes in benefit rates during budget development that were done in offset accounts but were cleared in the 1st interim.

01 9010 3700 -3,113.00

Explanation:Resource 9010 were for the changes in benefit rates during budget development that were done in offset accounts but were cleared in the 1st interim.

01 9010 3900 -1,454.00

Explanation:Resource 9010 were for the changes in benefit rates during budget development that were done in offset accounts but were cleared in the 1st interim.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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**First Interim
2020-21 Board Approved Operating Budget
Technical Review Checks**

Santa Clara County Office of Education
County

**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

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

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			

01-3220-0-0000-0000-9791	3220	9791	-645,048.64
Explanation: This is for the CARES Act-Learning Loss Mitigation Fund (LLMF) Corona Virus Fund (CRF) grant received in FY 2020-21 but was allowed to spend in FY 19-20. Thus the negative fund balance from then prior year.			

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - 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
01	3210	-526,692.25
Explanation: These negative fund balance were from the CARES Act LLMF and Elementary & Secondary School Emergency Relief Fund (ESSER) received in FY20-21 but was allowed to use in FY 19-20.		
01	3220	-645,048.64
Explanation: These negative fund balance were from the CARES Act LLMF and Elementary & Secondary School Emergency Relief Fund (ESSER) received in FY20-21 but was allowed to use in FY 19-20.		
01	7420	-340,230.00
Explanation: These negative fund balance were from the CARES Act LLMF and Elementary & Secondary School Emergency Relief Fund (ESSER) received in FY20-21 but was allowed to use in FY 19-20.		

Total of negative resource balances for Fund 01 -1,511,970.89

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

FUND	RESOURCE	OBJECT	VALUE
01	3210	9790	-526,692.25
Explanation:These negative fund balance were from the CARES Act LLMF and Elementary & Secondary School Emergency Relief Fund (ESSER)received in FY20-21 but was allowed to use in FY 19-20.			
01	3220	9790	-645,048.64
Explanation:These negative fund balance were from the CARES Act LLMF and Elementary & Secondary School Emergency Relief Fund (ESSER)received in FY20-21 but was allowed to use in FY 19-20.			
01	7420	9790	-340,230.00
Explanation:These negative fund balance were from the CARES Act LLMF and Elementary & Secondary School Emergency Relief Fund (ESSER)received in FY20-21 but was allowed to use in FY 19-20.			

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2020ALL Financial Reporting Software - 2020.2.0
12/2/2020 8:56:52 AM

43-10439-0000000

First Interim
2020-21 Projected Totals
Technical Review Checks

Santa Clara County Office of Education
County

Santa Clara

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

ACCOUNT						RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB			
01	3220	0	0000	0000	9791	3220	9791	-645,048.64

Explanation: This is for the CARES Act - Learning Loss Mitigation Fund - Corona Virus Fund grant received in FY 2020-21 but was allowed to spend in FY 2019-20.

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - 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
01	3210	-526,692.25
Explanation: Exception - the CARES Act grants were received by SCCOE in FY 20-21 but was allowed to spend in FY 19-20 which caused the negative fund balance.		
01	3220	-645,048.64
Explanation: Exception - the CARES Act grants were received by SCCOE in FY 20-21 but was allowed to spend in FY 19-20 which caused the negative fund balance.		
01	7420	-340,230.00
Explanation: Exception - the CARES Act grants were received by SCCOE in FY 20-21 but was allowed to spend in FY 19-20 which caused the negative fund balance.		

Total of negative resource balances for Fund 01 -1,511,970.89

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	3210	9790	-526,692.25

Explanation:Exception - the CARES Act grants were received by SCCOE in FY 20-21 but was allowed to spend in FY 19-20 which caused the negative fund balance.

01	3220	9790	-645,048.64
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Explanation:Exception - the CARES Act grants were received by SCCOE in FY 20-21 but was allowed to spend in FY 19-20 which caused the negative fund balance.

01	7420	9790	-340,230.00
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Explanation:Exception - the CARES Act grants were received by SCCOE in FY 20-21 but was allowed to spend in FY 19-20 which caused the negative fund balance.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2020ALL Financial Reporting Software - 2020.2.0
12/2/2020 8:57:45 AM

43-10439-0000000

First Interim
2020-21 Actuals to Date
Technical Review Checks

Santa Clara County Office of Education
County

Santa Clara

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHK-FUNDxGOAL - (W) - The following combinations for FUND and GOAL are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT					FUND	GOAL	VALUE
FD	RS	PY	GO	FN	OB		

01	5640	0	5750	3120	4300	01	5750	-342.10
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Explanation:These are stale dated checks in November 2020 for accounts payable in FY 19-20. These will be reclassified to the new goal 5760 in FY 20-21 2nd interim.

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

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

01	3220	0	0000	0000	9791	3220	9791	-645,048.64
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Explanation:This is the CARES Act - Learning Loss Mitigation Fund - Corona Virus Fund grant received in FY 2020-21 but was allowed to spend in FY 19-20. Thus, a negative fund balance from the prior year.

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.