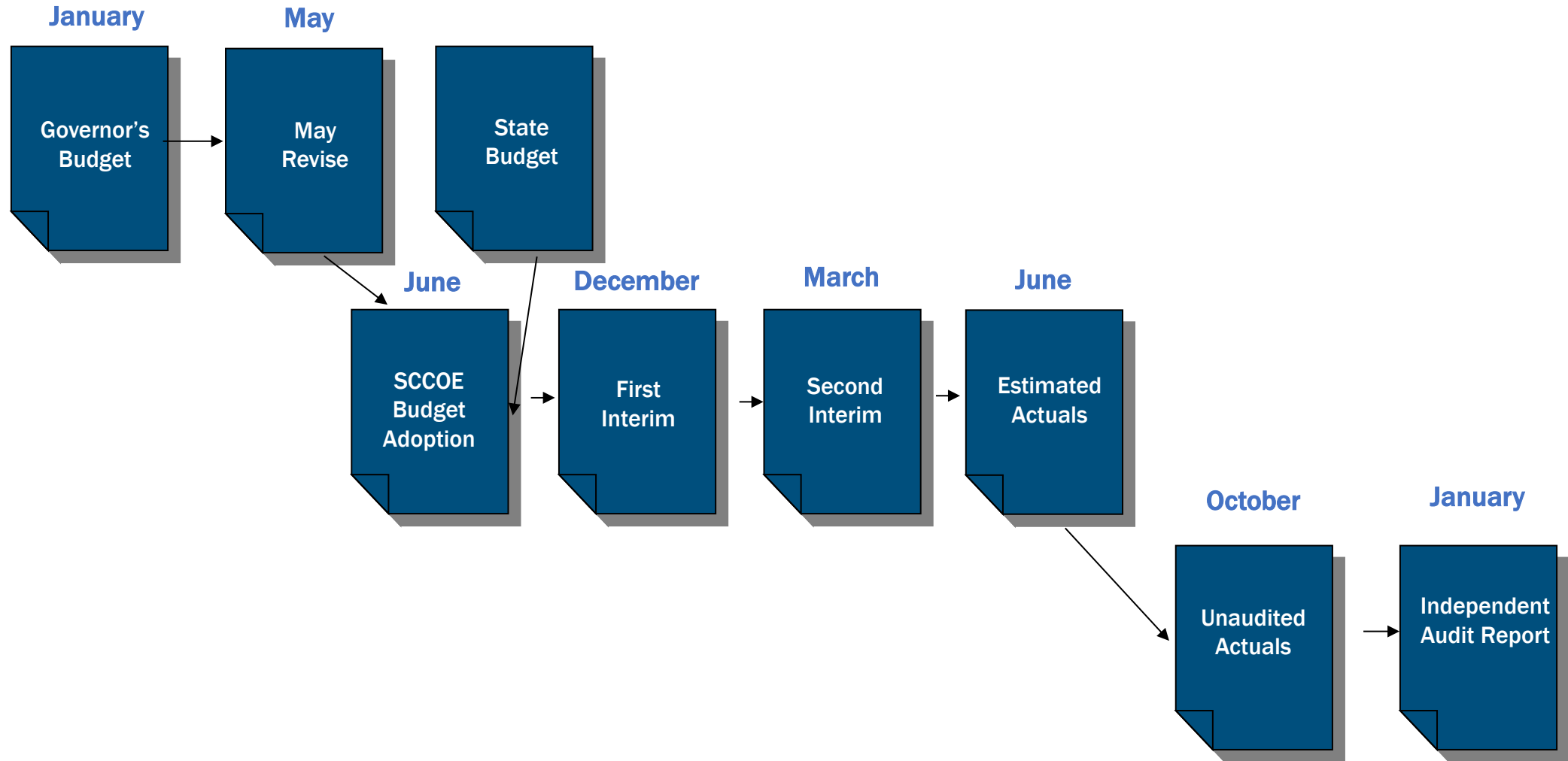


County School Services Fund Budget

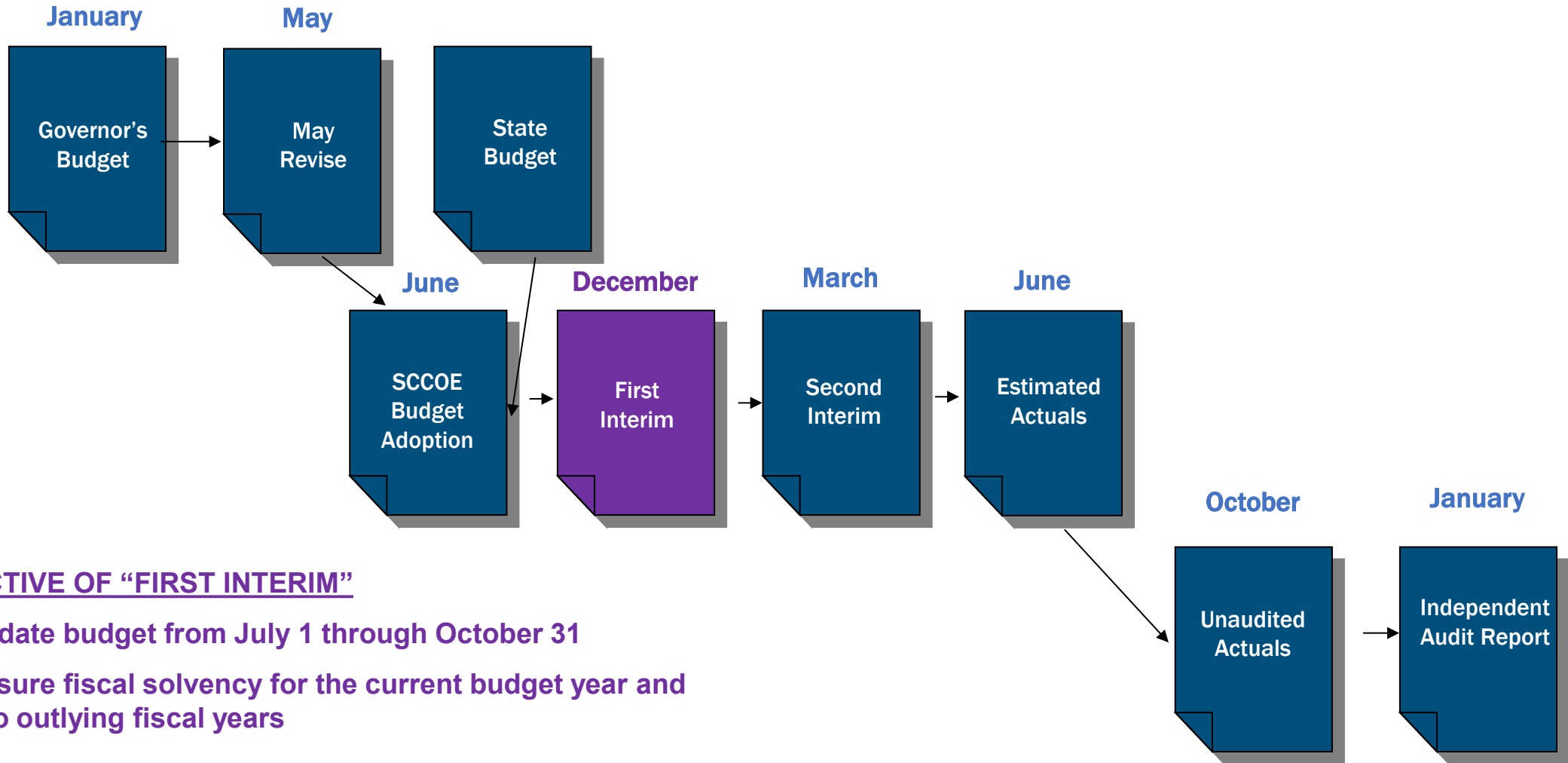
2024-25 First Interim Report

December 18, 2024

Budgeting and Financial Reporting A Two-Year Process



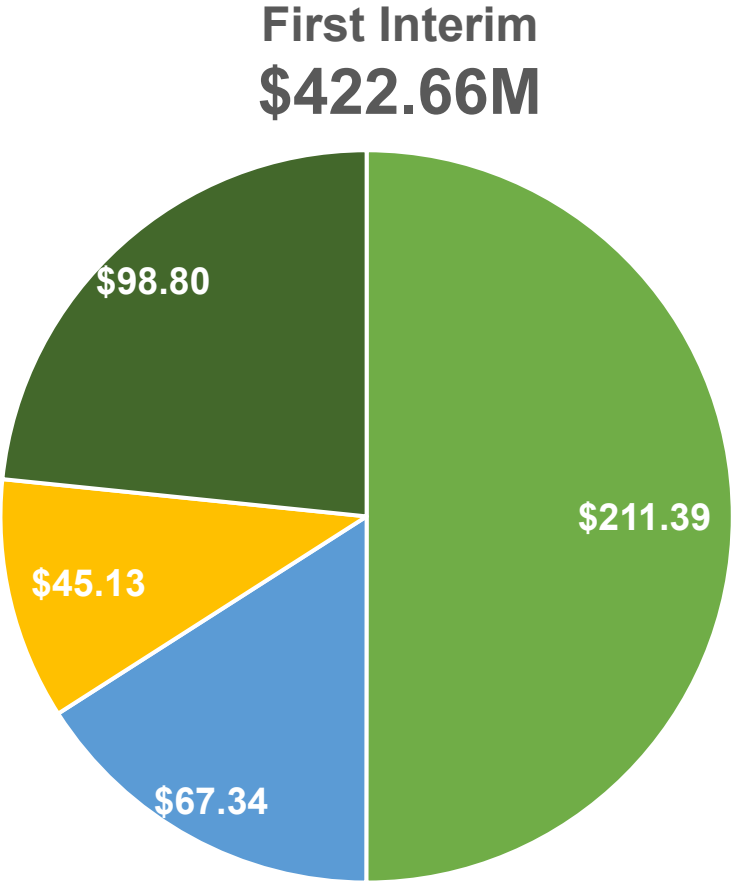
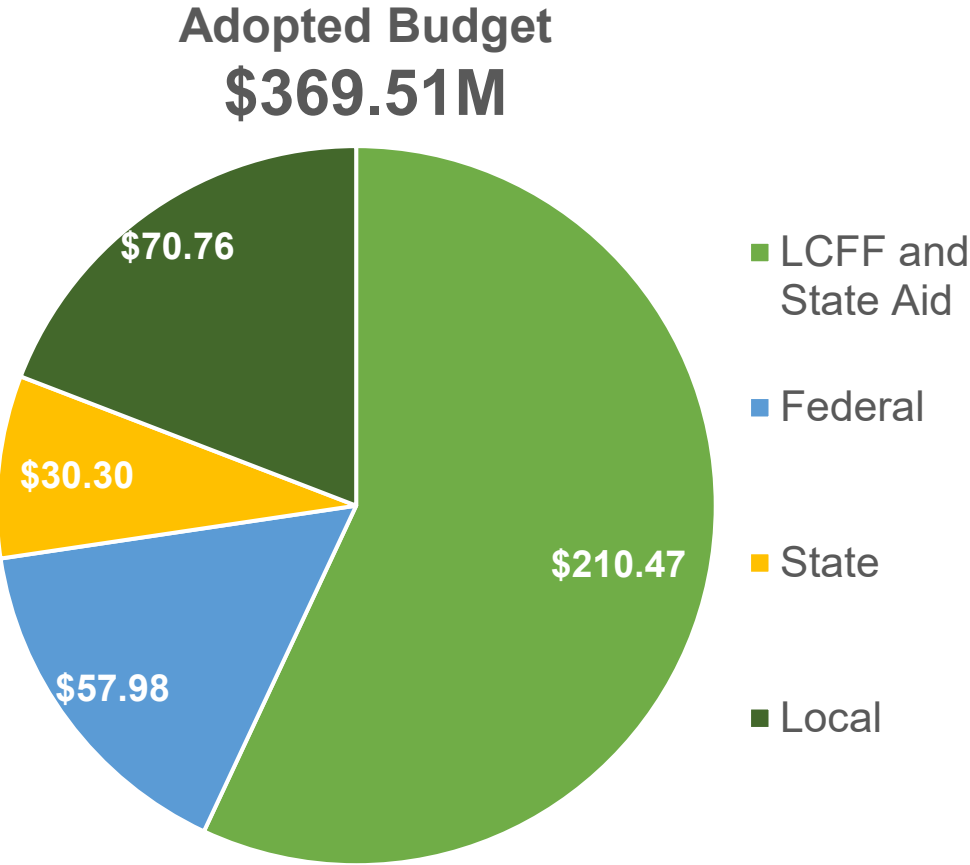
Budgeting and Financial Reporting A Two-Year Process



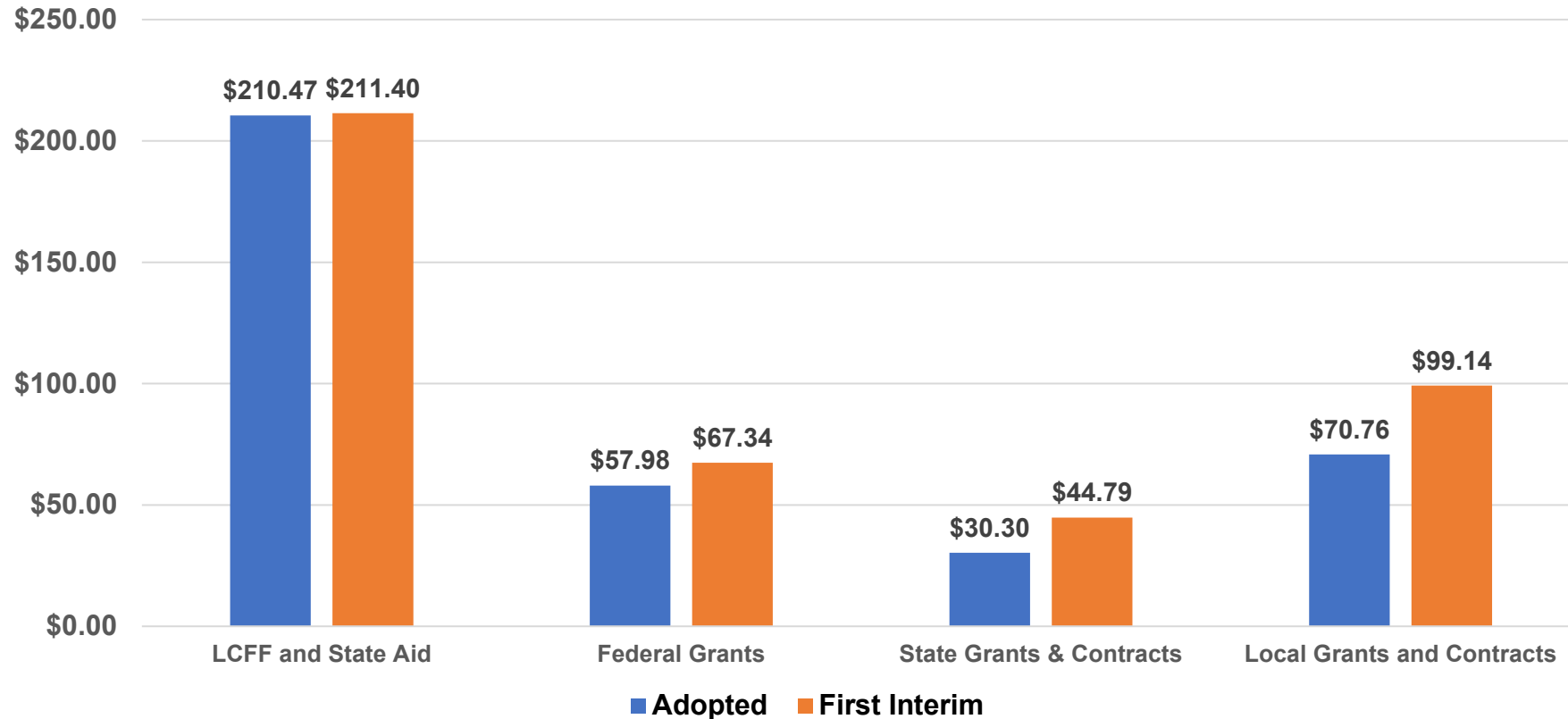
OBJECTIVE OF "FIRST INTERIM"

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

County School Service Fund
Combined Unrestricted and Restricted Revenues
2024-25 – First Interim (in millions)



County School Services Fund Combined Unrestricted and Restricted Revenues 2024-25 First Interim (in millions)



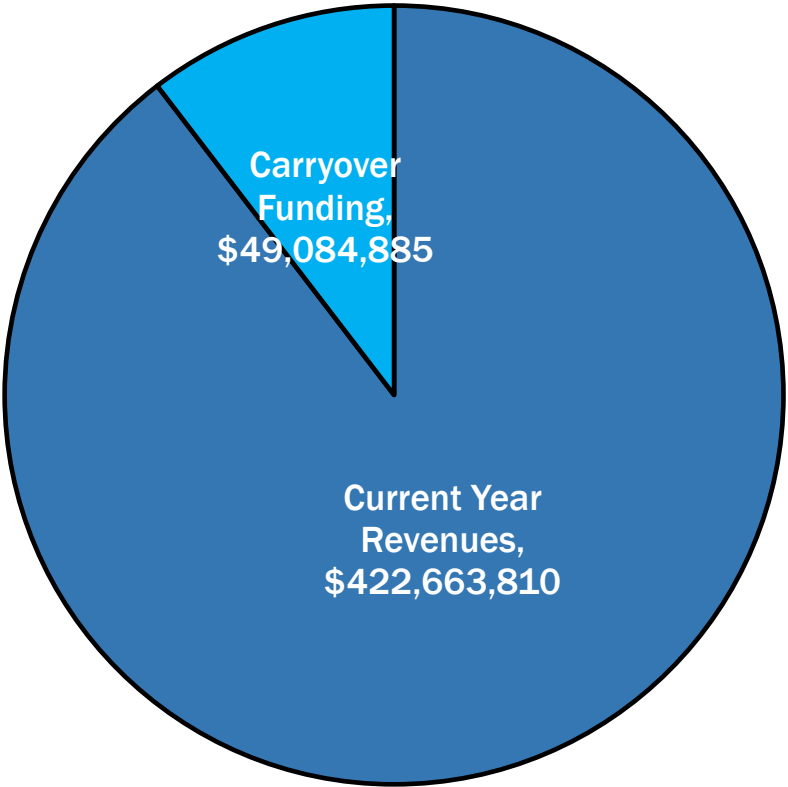
** Federal Grants, State Grants and Contracts, and Local Grants and Contracts are primarily one-time funding sources.*

County School Service Fund

Combined Unrestricted and Restricted Revenues

2024-25 – First Interim (in millions)

First Interim Funding Sources

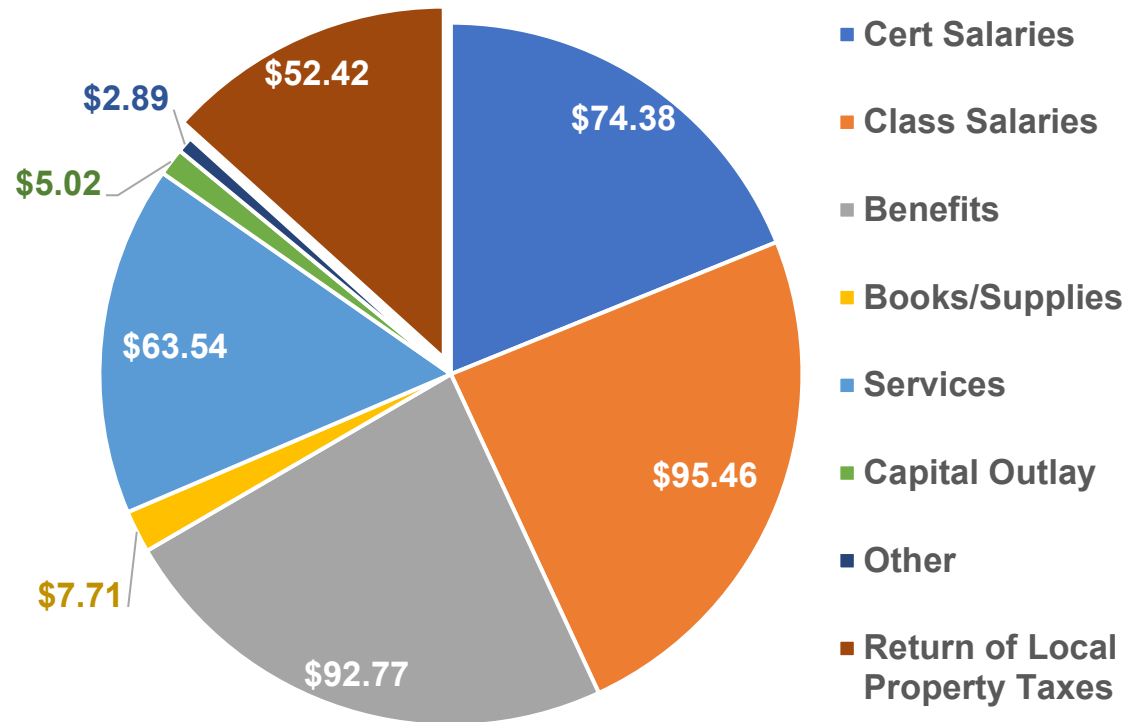


Summary of Carryover Funding

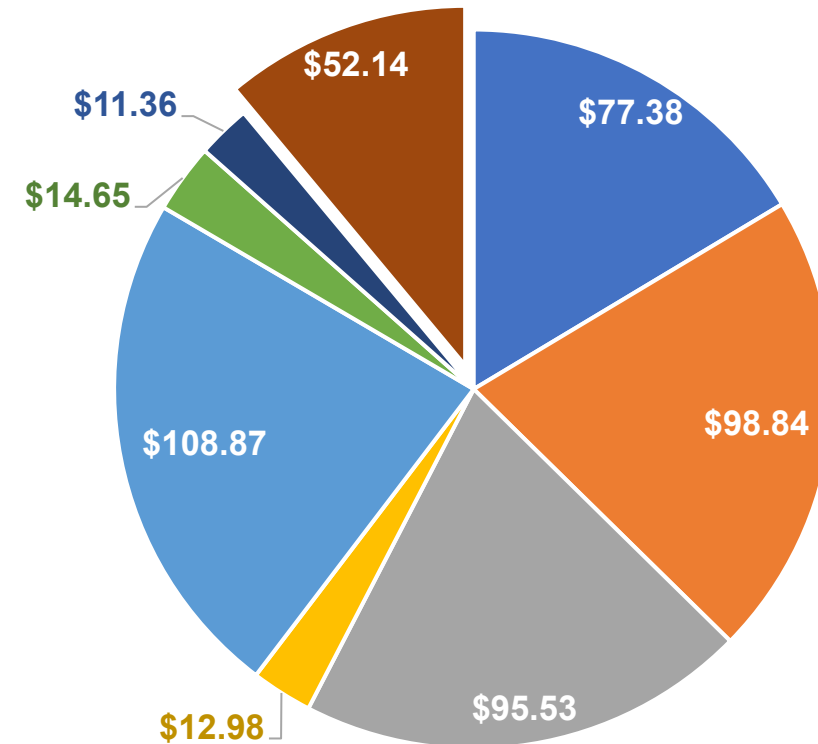
Funding for a Specified Purpose	In Millions
State and Local Grants and Contracts	\$ 18.0
Funding for Designated Purpose	
Differentiated Assistance	3.1
Technology and Data Support Services	1.9
Facilities	13.2
Special Education – MEDI-CAL	6.1
County Operations Mandated Services	6.8
Total	\$ 49.1

County School Service Fund Combined Unrestricted and Restricted Expenditures 2024-25 – First Interim (in millions)

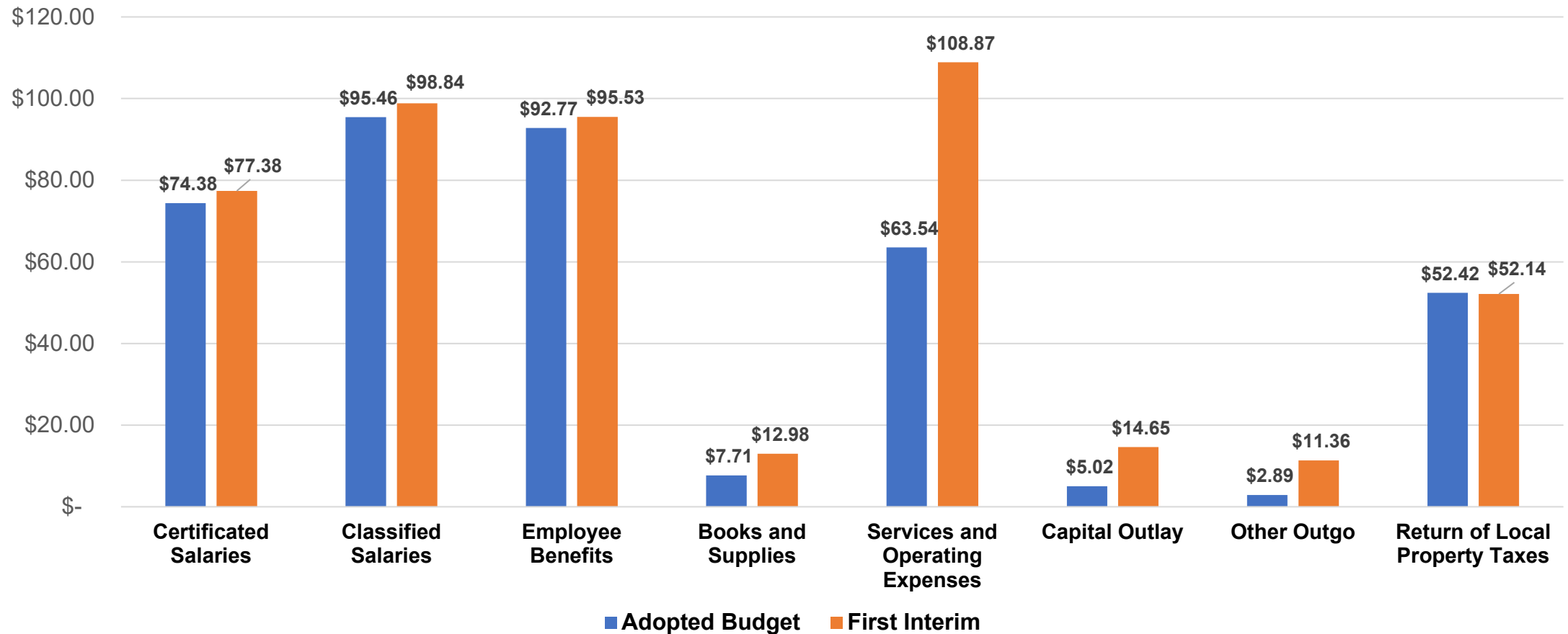
**Adopted Budget
\$394.19 M**



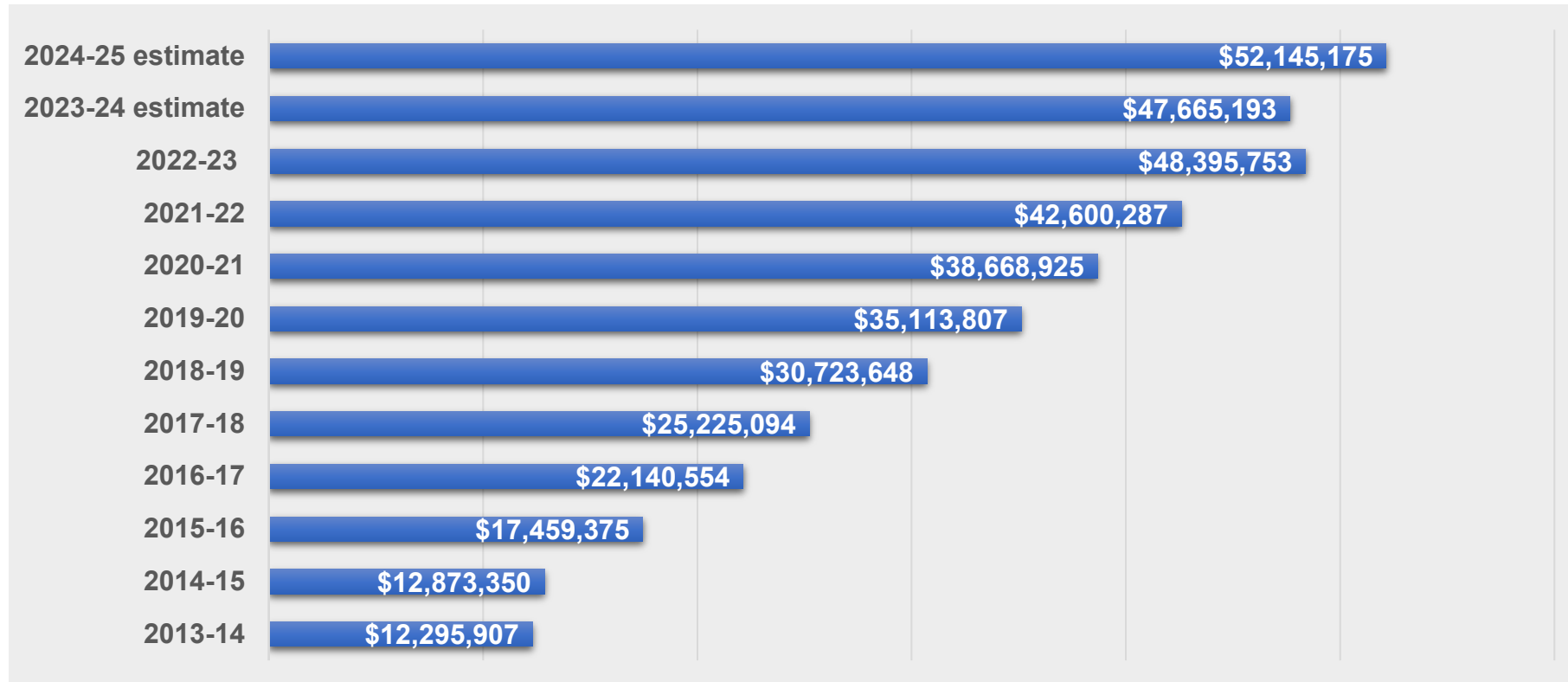
**First Interim
\$471.75 M**



County School Service Fund Combined Unrestricted and Restricted Expenditures 2024-25 – First Interim (in millions)

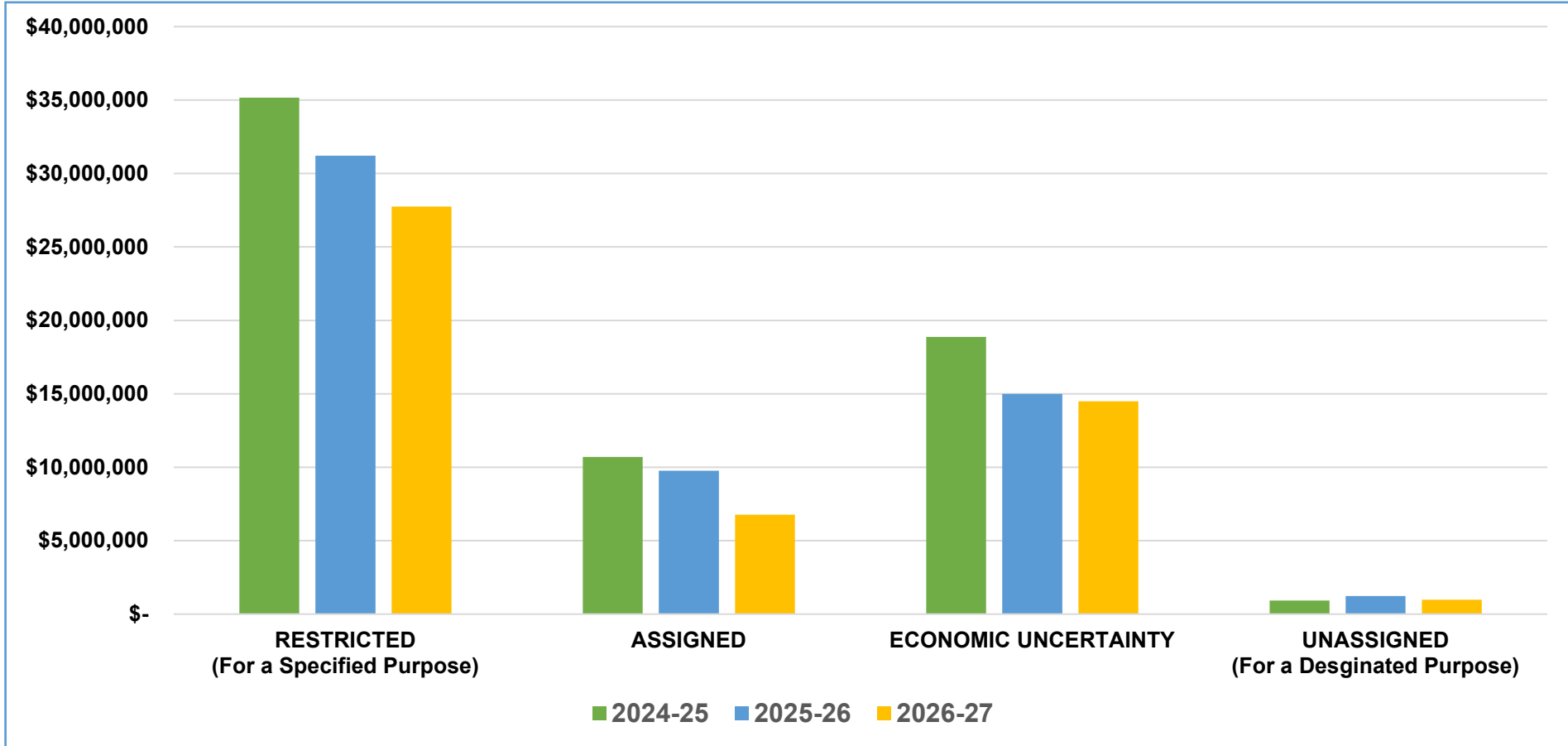


2024-25 County School Service Fund Return of Local Property Taxes



- Pursuant to Education Code section 2575(e) and 2578, estimated local property taxes to be returned to the state for 2023-24 is \$47.67M, for 2024-25 is \$52.15M, and for 2025-26 is \$51.21M.
- Total Return of Local Property Taxes remitted to the State Controller to date is \$285,496,700.

2024-25 County School Services Fund Multi-Year Projection Estimates



Summary

Good News:

- Maintaining Positive Certification: Able to meet obligations for the current and next two fiscal years.
- SCCOE continues to stay committed to securing additional revenue streams through grants, contracts and partnerships to further strengthen our fiscal position.
- Conservative and continue to be fiscally prudent to ensure fiscal stability.

Challenges:

- Declining student enrollment and lower average daily attendance (ADA) in school districts and SCCOE programs.



Santa Clara County Office of Education

1290 Ridder Park Drive, San Jose, CA 95131-2304
Charles Hinman, Ed.D., Interim County Superintendent of Schools

2024-25 FIRST INTERIM FINANCIAL REPORT

Through October 31, 2024

Presented on
December 18, 2024

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

**SANTA CLARA COUNTY OFFICE OF EDUCATION
FIRST INTERIM FINANCIAL REPORT
2024-25**

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Santa Clara County Office of Education

Dr. Charles Hinman
Interim County Superintendent of Schools

The Superintendent's Executive Summary to the Board of Trustees for the First Interim Financial Report of the 2024-2025 School Year

Background: Why we do a First and Second Interim?

Education Code Section 124 requires county offices of education submit two reports to the County Board during each fiscal year. The first interim report reflects actual revenues and expenditures for the period of July 1 through October 31 and includes any updates to budget projections for the remainder of the fiscal year and two subsequent fiscal years. The second report, second interim, reflects actual revenues and expenditures from July 1 through January 31 and includes any updates to budget projections for the remainder of the fiscal year and two subsequent fiscal years.

Introduction: What is the SCCOE's Budget Picture?

As a result of the Local Control Funding Formula, the Santa Clara County Office of Education (SCCOE) has been flat funded and has received the same amount of revenue for county services from the state annually since 2012-2013. SCCOE is also a basic aid county office that is required to return local property taxes in excess of the funding received under the Local Control Funding Formula to the state pursuant to Education Code section 2575(e) and 2578. In the June 2022-2023 State Enacted Budget, Proposition 98 General Funding was approved statewide to support the augmentation of the LCFF funding formula for the county offices of education that have been flat funded since the implementation of LCFF, which would also allow for annual cost-of-living adjustment (COLA) increases. Unlike school districts, county offices of education would only receive the annual COLA on the County Mandated Operations portion of their budget for mandated services such as Alternative Education Court Schools and AB1200 fiscal oversight for local school districts and county board of education authorized charter schools, which for the SCCOE represents 29% of the overall 2024-2025 County School Services Fund Budget. The COLA for fiscal year 2024-2025 is 1.07%.

Approximately three quarters of the Office's budget is restricted for specific purposes or uses. A majority of these restricted funds are generated from service payments from the 31 K-12 school districts in Santa Clara County for important programs such as special education, early education, alternative education, and professional services. However, over the last few years, expenditures have increased due to increases in cost of living, pension costs, and changes in laws. This has caused ongoing pressures within the budget that require diligence and proactive management. It also requires sensitivity to the financial impact on the school districts who fund the majority of the programs offered by the SCCOE and face fiscal challenges and limitations. Additionally, declining enrollment trends adversely impact both the SCCOE and its districts.

Through partnership, advocacy, and the hard work and expertise of staff, the SCCOE has been awarded a number of grants and contracts for key initiatives such as: Children and Youth Behavioral Health Initiative (CYBHI) to reimagine the systems, regardless of payer, that support behavioral health for all California's children, youth, and their families; General Child Care and Development (CTTR) Expansion to provide direct services to infants and toddlers in underserved

areas through Early Learning Services program; California School Employee Summer Assistance Program (CSESAP) participation to assist eligible classified-employees in saving money for the summer months when they do not receive a paycheck; Educator Workforce Investment Grant: Computer Science (EWIG:CS) to build the capacity of California educators to broaden access to quality, culturally responsive, and standards-aligned K12 computer science education, especially for systematically and historically excluded populations; Silicon Valley Community Foundation grant to support the development of the child care portal, a resource serving the children, families, and child care providers of Palo Alto and Santa Clara County communities; and other important efforts that align with SCCOE priorities and principles.

Highlights for First Interim:

- First interim reporting reflects a positive certification, meaning that the SCCOE will meet its financial obligations for the current and two subsequent fiscal years.
- Increased restricted grant and contract revenues of approximately \$14.6 million designated solely for specific actions and deliverables.

Conclusion: Next Steps

We remain committed to investing our resources for the greatest impact and to promote equity, diversity, inclusion, and partnership in public education. We continue the work of aligning our personnel, partnerships, programs and resources to 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 grant and contract opportunities and partnerships throughout the community, county and state in order to remain so.

Sincerely,



Dr. Charles Hinman
Interim County Superintendent of Schools

SANTA CLARA COUNTY OFFICE OF EDUCATION

FIRST INTERIM FINANCIAL REPORT

2024-2025

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, 2024, 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 Projections.

The County School Service Fund (CSSF), which is the Santa Clara County Office of Education's main operating fund, consists of unrestricted and restricted funds. Unrestricted funds are used for a designated purpose and Restricted funds are earmarked for specific purposes that are subject to restrictions imposed by the grantor. As of First Interim, the SCCOE is projecting a total Ending Fund Balance of approximately \$65.6 million. Of this amount, \$18.9 million is for Economic Uncertainty (2% is mandated by the State and an additional 2% per Board Policy #3100). Another \$45.8 million is assigned for specific purposes. The remaining unassigned amount is approximately \$0.9 million.

FIRST INTERIM BUDGET AND MULTI-YEAR PROJECTION ASSUMPTIONS FISCAL YEAR 2024-25

Revenue Assumptions

1. Lottery revenues are projected as follows:
 Unrestricted at \$191 per Average Daily Attendance (ADA); \$237,046
 Restricted Proposition 20 at \$82 per ADA; \$101,767
 No Cost-Of-Living Adjustment (COLA) applied to FYs 2025-26 and 2026-27.
2. Community School estimated ADA, percentage of English Learners, Free and Reduced-Price Meals (FRPM) and Foster Youth (Unduplicated), and Base, Supplemental and Concentration per ADA amounts are as follows:

Estimated EL/FRPM/Foster Youth %	90.74%/40.74%
Estimated ADA	120
Base Grant (per ADA)	\$16,570.79
Supplemental / Concentration (per ADA)	\$5,799.78

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

Estimated EL/FRPM/Foster Youth %	100.00%
Estimated ADA	50
Base Grant (per ADA)	\$16,570.79
Supplemental (per ADA)	\$5,799.78
Concentration (per ADA)	\$2,899.89

4. Opportunity Youth Academy's (OYA) estimated ADA is 60 Probation Referred and 200 District of Residence (DOR). The probation referred ADA is part of the SCCOE LCFF entitlement calculation and district of residence ADA is funded with Charter Schools in Lieu of Property Taxes, and state aid. The DOR concentration grant includes the add-on, from 50% to 65%, starting in FY 2021-22. Below are the Base, Concentration and Supplemental per ADA amounts for the probation referred:

Estimated EL/FRPM/Foster Youth %	90.74%/40.74%
Estimated ADA	60
Base Grant (per ADA)	\$16,570.79
Supplemental / Concentration (per ADA)	\$5,799.78

5. SCCOE and OYA have elected to receive mandate funding under the Mandated Cost Block Grant and the estimated amount budgeted is \$338,853 for SCCOE and \$11,118 for Opportunity Youth Academy Charter.
6. LCFF Equity Multiplier revenue of \$395,782 is included in Alternative Education's budget.
7. Interest income is projected to be \$4,500,000. No change from the adopted budget.
8. Funding from Proposition 30, the Education Protection Account (EPA), is budgeted at approximately \$46K for Alternative Education and approximately \$40K for the OYA.

9. Commencing on FY 2023-24, the County Non-Juvenile Court (Community School) and the Juvenile Court Schools ADA are funded using the “greater of current year, prior year or 3-prior year average”. The Community School funded ADA is based on current year projections which is at 120 and Court School funded ADA is based on 3-year average of 69.33. The table titled, “3-prior year ADA”, provides the ADA data for the three prior years to compute the 3-year average utilized for FY2024-25 funded ADA of 69.33. The projected 3-year averages for 2024-25 and 2025-26 are lower due to lower projected ADA of 50.

3-Prior Year ADA			
Program	2021-22 ADA	2022-23 ADA	2023-24 ADA P-A
Court School	68.13	72.07	67.78

Projected ADA			
Program	2024-25 Projected ADA	2025-26 Projected ADA	2026-27 Projected ADA
Court School	50.00	50.00	50.00

Projected Funded ADA			
Program	2024-25 Projected ADA 3-year average	2025-26 Projected ADA 3-year average	2026-27 Projected ADA 3-year average
Court School	69.33	63.28	55.93

10. \$2.5M of Redevelopment Agency Funds (RDA) revenue is budgeted for FYs 2024-25, 2025-26 and 2026-27.
11. The SCCOE will continue to provide General Fund support for the following programs:
- a. Alternative Education programs and the Opportunity Youth Academy Charter:

Program	2024-25 First Interim	2025-26 Estimated	2026-27 Estimated
County Community Schools	-	-	-
Juvenile Court Schools	\$2,890,636	\$2,340,646	\$2,531,986
Total Alternative Education	\$2,890,636	\$2,340,646	\$2,531,986
Opportunity Youth Academy Charter	\$1,369,971	\$1,111,855	\$1,019,989

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

Program	2024-25 First Interim	2025-26 Estimated	2026-27 Estimated
County Community Schools	\$4,383,561	\$4,468,634	\$4,560,683
Juvenile Court Schools	\$1,952,001	\$1,845,968	\$1,699,595
Total Alternative Education	\$6,335,562	\$6,314,602	\$6,260,278
Opportunity Youth Academy Charter	\$4,434,912	\$4,566,009	\$4,707,870

- b. Support to other programs in FY 2024-25 includes \$1.86M in Environmental Education and \$630K for services in support to smaller districts.

- c. The estimated support provided from General Fund for internal services to the Technology and Data Services Division is estimated at \$9.6M in FY 2024-25, \$7M in FY 2025-26 and at \$7M FY 2026-27.
12. Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, which includes the Elementary and Secondary School Relief (ESSER II and III) and Assembly Bill 86 COVID-19 relief funding, which includes In-Person Instruction and Expanded Learning Opportunities Grant funding is included in the budget. This one-time restricted funding was provided to support the safe return of students to in-person instruction and to address learning loss and mental health and wellness of students through supplemental instruction and student supports. ESSER III funds were fully expended as of September 30, 2024.

COVID Funding Source	Budgeted in 2024-25
ESSER III - ARP	149,825
Total	\$149,825

13. SCCOE continues to identify new revenue streams to support essential areas of work with the addition of approximately \$14.6M in grant and contract revenues received after budget adoption.

Grant/Contract	Estimated Revenue
Children and Youth Behavioral Health Initiative (CYBHI) Countywide Memorandum of Understanding (MOU) with the Sacramento County Office of Education (SCOE)	\$ 12,438,226
Child Care and Development Programs agreement amendment from California Department of Social Services (CDSS)	1,082,432
Classified School Employee Summer Assistance Program from California Department of Education (CDE)	602,060
Year 3 of the 2023 Educator Workforce Investment Grant for Computer Science (EWIG:CS) from the MOU with SCOE	346,240
Silicon Valley Community Foundation's (SVCF) funding to support the development of the childcare portal	100,000
Statewide Residency Technical Assistance Center (SRTAC) event registration	2,016
TOTAL	\$ 14,570,974

Expenditure Assumptions

14. Salary and Health and Welfare Benefit increases are based upon negotiated contract changes that occurred in FY 2023-24.

Salary Increase	FY 23-24 Salary Increase		FY 24-25 Salary Increase		FY 25-26 Salary Increase
Association of County Educators/CA Teachers Association	Effective July 1, 2023	8%	\$3,237 on salary schedule		TBD
Psychologists & Social Workers	Effective July 1, 2023	8%	Effective July 1, 2024	2.5%	TBD
Classified Non-Management	Effective September 1, 2023	8%	TBD		TBD
Management	Effective July 1, 2023	5%	Effective July 1, 2024	2%	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 October 1, 2024, the SCCOE Employer contribution amount increased by 8.34% to \$1,844 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
2023-24	\$1,702	\$20,424	\$114	\$1,368	7.20%
2024-25	\$1,844	\$22,128	\$142	\$1,704	8.34%
2025-26	TBD	TBD	TBD	TBD	TBD

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

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

The projected cost of employer paid health and welfare benefits is approximately \$25,167 annually per full-time employee.

15. STRS rate is 19.10% in FY 2024-25 and the subsequent two fiscal years. STRS on-behalf is included in all three fiscal years estimated at \$5.7M annually. STRS rates are based on the School Services of California (SSC) Financial Projection Dartboard. No change in the STRS rates from budget adoption to first interim.

16. PERS rate is at 27.05% in FY 2024-25 for an estimated cost of approximately \$26.9M. The rate will increase to 27.60% in FY 2025-26 for an estimated increase of \$546K, and to 28.00% in FY 2026-27 for an estimated increase of \$397K from the preceding year. PERS rates are based on the School Services of California (SSC) Financial Projection Dartboard. No change in the PERS rates from budget adoption to first interim.
17. Based upon the latest actuarial study, adequate funding is available to cover Other Post-Employment Benefits (OPEB) costs for FY 2024-25 and therefore is not included in the multiyear projections for FY 2025-26 and FY 2026-27.
18. Estimated OASDI (Social Security), Unemployment Insurance (UI) and Medicare rates remain the same for FY 2024-25 and the two out years at 6.20%, .05% and 1.45%, respectively. Rates are based on the School Services of California (SSC) Financial Projection Dartboard.
19. Worker's Compensation rates are based on claim costs associated with the utilization of workers compensation. Certain classifications have higher claims utilization. For these high incidence classifications, such as Special Education, Head Start, and Child Development, we allocate a rate of 3.00%. All other low incidence classifications are allocated at a rate of 1.03%. The above rates are incorporated in the budget for FY2024-25 and multiyear projections.
20. The calculation for Routine Restricted Maintenance Account (RRMA) contribution is 3% of the total County School Service Funds unrestricted expenditures. The budgeted contribution is \$4M for FY 2024-25 and estimated \$3.8M in each year in FY 2025-26 and FY 2026-27.
21. The SCCOE's internal approved FY 2024-25 standard indirect cost rate is 10.97%. The indirect cost rates (ICR) for FY 2024-25 and multiyear projections are as follows:

Program	2024-25 Indirect Cost Rate %	2025-26 Proposed Indirect Cost Rate %	2026-27 Proposed Indirect Cost Rate %
(a) All formula and non-competitive funding Programs except (b) – (g)	10%	10%	10%
(b) Child Development* (Fund 120)	7.50%	7.50%	7.50%
(c) Child Nutrition*	5.94%	5.94%	5.94%
(d) Head Start* (Fund 860)	10.61%	10.61%	10.61%
(e) SELPA (Fund 810)	5.5%	5.5%	5.5%
(f) Special Education** (Fund 820, 950)	7.50%	7.5%	7.5%
(g) Migrant Ed (Fund 870)	8%	8%	8%
All other funding categories apart from (a) – (g)	10.97%	11.22%	11.22%

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

22. Basic aid county offices of education are required to return local property taxes to the state under the current Education Code, section 2575(e) and 2578. Total Return of Local Property Taxes remitted to the State Controller to date is \$285,496,700 for fiscal years 2013-2014 through FY 2022-2023. The FY 2024-25 estimated local property taxes to be returned to the state is budgeted at \$52.15M and \$51.21M for FY 2025-26 and \$50.23M for FY 2026-27.

Fiscal Year	Return of Local Property Taxes
2013-14	\$ 12,295,907
2014-15	\$ 12,873,350
2015-16	\$ 17,459,375
2016-17	\$ 22,140,554
2017-18	\$ 25,225,094
2018-19	\$ 30,723,648
2019-20	\$ 35,113,807
2020-21	\$ 38,668,925
2021-22	\$ 42,600,287
2022-23	\$ 48,395,753
2023-24 estimate	\$ 47,665,193
2024-25 estimate	\$ 52,145,175
2025-26 estimate	\$ 51,209,505
2026-27 estimate	\$ 50,228,615
Total	\$ 486,745,188

*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.

23. The Santa Clara County Board of Trustees compensation is \$1,170.12 per month and estimated to increase to \$1,228.63 effective January 2025 or \$14,743.56 annually. Trustees are also eligible to receive Employer Health and Welfare benefits which is projected to cost \$25,167 per trustee.

Expenditure	2024-25 First Interim
Governing Board members stipend	\$100,747
Student Board Member Stipend	\$4,000
Administrative Support	10,684
Benefits	60,893
Supplies and Materials	10,485
Travel and Conferences	16,943
Mileage Reimbursement	2,000
Dues and Memberships	22,746
Rents, Leases and Repairs	800
Print Services	1,423
Contracted Services	28,348
Election	2,000,000
Legal Services	10,135
Advertising	645
Caterers	13,250
Communications	3,165
Total	\$2,286,264

24. Personnel Commission budget for fiscal year FY 2024-25:

Expenditure	2024-25 First Interim*
Administrative Assistant - Classified	\$ 128,562
Director - Classified	212,325
Other Management - Classified	156,986
Other Specialists/Technicians	286,466
Employee Benefits	409,575
Commissioner Benefits	49,875
Materials & Supplies	5,554
Travel & Conferences	5,611
Travel Recruitment	500
Mileage Reimbursement	312
Dues & Memberships	4,565
Print Services	2,777
Contract Services - Other	7,939
Commissioner Stipends	2,400
Advertising	48,836
Caterers	500
Contract Services - Other	3,200
Communications - Postage/Courier	100
Cell Phone Stipend Classified	960
Total	\$ 1,327,043

*Approval and adoption of the FY2024-25 Personnel Commission Budget was approved at the Personnel Commission meeting held on May 8, 2024.

County School Service Funds Balance/Reserves

25. SCCOE's reserve includes 4% for Economic Uncertainties in the amount of \$18,869,948 in FY 2024-25. 2% is mandated by the State and an additional 2% per Board Policy #3100. There is a 19.67% increase from budget adoption due to the \$77M increase in estimated expenditures.
26. Per Board Policy #3100, if Facilities Fund ending fund balance per prior year unaudited actuals has fallen below \$3M, annual contribution of up to 1% of the total County School Service Fund unrestricted expenditures is assigned in the reserve to the Facilities Fund if the funds are available. This is to provide for the replacement, renovation, and construction of facilities for SCCOE purposes. This condition has not been met for FY 2025-26 and FY 2026-27.
27. SCCOE has allocated \$300K general funds from County School Services Fund for the Board's Legal Fees Designation, and \$176K reserve for Board's Legal Fees Designation will be met in FY2024-25, FY 2025-26, and FY 2026-27.

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - UNRESTRICTED
 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
 2024-25 FIRST INTERIM BUDGET

	Adopted Budget 07/01/2024 (A)	First Interim Budget 10/31/2024 (B)	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$102,340,289	\$ 102,356,047	\$ 15,758
Federal Revenues	-	-	-
Other State Revenues	652,641	670,017	17,376
Local Revenues	17,170,316	17,555,316	385,000
TOTAL REVENUES	120,163,246	120,581,380	418,134
B) EXPENDITURES			
Certificated Salaries	16,116,933	16,328,491	211,558
Classified Salaries	37,430,683	38,519,783	1,089,100
Employee Benefits	26,189,583	26,640,202	450,619
Books and Supplies	2,771,466	3,806,799	1,035,333
Services and Operating Expenses	12,703,454	15,661,891	2,958,437
Capital Outlay	2,379,685	4,629,889	2,250,204
Other Outgo	52,417,018	52,145,175	(271,843)
Direct Support/Indirect Costs	(18,753,661)	(23,101,390)	(4,347,729)
TOTAL EXPENDITURES	131,255,161	134,630,840	3,375,679
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(11,091,915)	(14,049,460)	(2,957,545)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer Out	-	-	-
Contributions	(1,528,832)	(1,478,208)	50,624
TOTAL OTHER FINANCING SOURCES/USES	(1,528,832)	(1,478,208)	50,624
E) NET INCREASE (DECREASE) IN FUND BALANCE	(12,620,747)	(15,527,668)	(2,906,921)
F) BEGINNING FUND BALANCE	46,010,714	46,010,714	-
G) ENDING FUND BALANCE	\$ 33,389,967	\$ 30,483,046	\$ (2,906,921)

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - UNRESTRICTED
 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
 2024-25 FIRST INTERIM BUDGET

	Adopted Budget 07/01/2024 (A)	First Interim Budget 10/31/2024 (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	369,699	222,216	(147,483)
Facilities	1,610,904	109,739	(1,501,165)
Technology & Data Services	7,812,335	8,062,590	250,255
Vacation Liability	3,034,584	2,100,000	(934,584)
Carryover Unspent Funds	3,533,545	-	(3,533,545)
Total Designations	\$ 16,562,067	10,695,545	(5,866,522)
b) Reserve:			
State Mandated Reserve	7,883,861	9,434,974	1,551,113
Board Maintained Reserve	7,883,861	9,434,974	1,551,113
Undesignated Reserve	1,060,178	917,553	(142,625)
Total Reserve (\$)	16,827,900	19,787,501	2,959,601
Total Reserve (%)	4.27%	4.19%	-0.08%
ENDING FUND BALANCE (a + b)	\$ 33,389,967	\$ 30,483,046	\$ (2,906,921)

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF UNRESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2024-25 FIRST INTERIM BUDGET

	Adopted Budget 07/01/2024 (A)	First Interim Budget 10/31/2024 (B)	Increase/ (Decrease) (C = B - A)
A) LCFF SOURCES			
State Aid	\$10,750,145	\$ 11,129,481	379,336
Education Protection Account (EPA)	86,000	86,000	-
Property Taxes	239,032,092	238,668,514	(363,578)
Property Taxes Transfer SELPA	(147,527,948)	(147,527,948)	-
TOTAL LCFF SOURCES	102,340,289	102,356,047	15,758
B) FEDERAL REVENUES			
All Other Federal Revenue	-	-	-
TOTAL FEDERAL REVENUES	-	-	-
C) STATE REVENUES			
Mandated Cost Block Grant & Reimbursement	349,971	349,971	-
State Lottery Revenue	219,670	237,046	17,376
All Other State Revenue	83,000	83,000	-
TOTAL STATE REVENUES	652,641	670,017	17,376
D) LOCAL REVENUES			
Interest Income	4,500,000	4,500,000	-
Interagency Services	5,633,920	5,783,920	150,000
Tuition	1,280,000	1,280,000	-
All Other Fees & Contract	2,515,451	2,515,451	-
All Other Sales	170,000	170,000	-
All Other Local Revenues	3,070,945	3,305,945	235,000
TOTAL LOCAL REVENUES	17,170,316	17,555,316	385,000
TOTAL UNRESTRICTED GENERAL PURPOSE REVENUES	\$ 120,163,246	\$ 120,581,380	\$ 418,134

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - RESTRICTED
 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
 2024-25 FIRST INTERIM BUDGET

	Adopted Budget 07/01/2024 (A)	First Interim Budget 10/31/2024 (B)	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$108,126,047	\$ 109,039,648	\$ 913,601
Federal Revenues	57,981,023	67,338,219	9,357,196
Other State Revenues	29,650,026	44,459,297	14,809,271
Local Revenues	53,590,628	81,245,266	27,654,638
TOTAL REVENUES	\$249,347,724	302,082,430	52,734,706
B) EXPENDITURES			
Certificated Salaries	58,257,623	61,050,277	2,792,654
Classified Salaries	58,031,619	60,318,980	2,287,361
Employee Benefits	66,583,166	68,886,705	2,303,539
Books and Supplies	4,939,957	9,177,246	4,237,289
Services and Operating Expenses	50,836,201	93,210,132	42,373,931
Capital Outlay	2,639,561	10,017,191	7,377,630
Other Outgo	4,147,175	13,007,227	8,860,052
Direct Support/Indirect Costs	17,502,585	21,450,097	3,947,512
TOTAL EXPENDITURES	262,937,887	337,117,855	74,179,968
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(13,590,163)	(35,035,425)	(21,445,262)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer out	-	-	-
Transfers In	-	-	-
Contributions/Flexibility Transfers	1,528,832	1,478,208	(50,624)
TOTAL OTHER FINANCING SOURCES/USES	1,528,832	1,478,208	(50,624)
E) NET INCREASE (DECREASE) IN FUND BALANCE	(12,061,331)	(33,557,217)	(21,495,886)
F) BEGINNING FUND BALANCE	68,716,903	68,716,903	-
G) ENDING FUND BALANCE	56,655,572	35,159,686	(21,495,886)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Assigned for:			
All Others	-	-	-
Total Assignments	-	-	-
b) Restricted:			
Carryover of Unspent Funds	56,655,572	35,159,686	(21,495,886)
ENDING FUND BALANCE (A + B)	\$ 56,655,572	\$ 35,159,686	\$ (21,495,886)

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2024-25 FIRST INTERIM REPORT

	Adopted Budget 07/01/2024 (A)	First Interim Budget 10/31/2024 (B)	Increase/ (Decrease) (C = B - A)
A) LCFF SOURCES			
Special Education Property Tax Transfer	\$108,126,047	109,039,648	913,601
TOTAL LCFF SOURCES	108,126,047	109,039,648	913,601
B) FEDERAL REVENUES			
Special Ed IDEA - Basic	2,220,298	2,160,081	(60,217)
Special Ed IDEA - Preschool	46,180	44,683	(1,497)
Special Ed Discretionary Grants	5,678	5,678	-
Special Ed Preschool Staff Development	177	179	2
Special Ed Early Start Part C	813,981	813,981	-
Special Education Alt Dispute Resolution	14,807	111,260	96,453
Head Start Program	27,360,267	29,513,403	2,153,136
Early Head Start	9,851,106	12,166,262	2,315,156
National Science Foundation Grant	-	84,298	84,298
Title I: Part A	621,367	671,901	50,534
Title I: Part D Delinquent	720,283	930,424	210,141
Title I: Migrant Education	8,403,772	8,403,772	-
School Based Mental Health Services (SBMHS)	3,602,303	5,005,185	1,402,882
Education Innovation & Research	800,695	1,425,209	624,514
Public Charter Schools Grant	-	18,319	18,319
Mental Health Service Professional Demo (MHSPD) Grant	1,784,805	2,372,335	587,530
SCCOE Digital Equity Project from Department of Education	-	961,761	961,761
NOAA/BWET Grant	11,010	199,547	188,537
Homeless Children & Foster Youth	285,084	605,054	319,970
ESSA: CSI	1,084,597	1,254,010	169,413
ESSER	65,036	149,825	84,789
Title II: Part A Teacher Quality	26,875	26,875	-
Title III: Limited English Proficiency	49,455	102,081	52,626
Title III: Technical Assistance	150,853	201,849	50,996
Title IV: Student Support	62,394	110,247	47,853
TOTAL FEDERAL REVENUES	57,981,023	67,338,219	9,357,196
C) STATE REVENUES			
Special Education Charter School	373,773	438,121	64,348
Special Education All Other State Revenue	4,143,374	4,509,807	366,433
Special Education Workability	141,290	135,225	(6,065)
Special Education - SELPA Low Inc	742,221	742,221	-
Special Education - RLA Administrative Services	1,953,865	1,953,865	-
Lottery: Instructional Materials	69,805	101,767	31,962
Special Ed Dispute Resolution	17,443	17,443	-
Local Solution Grant	-	216,088	216,088
Tobacco Use Prevention Education (TUPE)	1,193,617	1,417,648	224,031
IEEEP Grants	97,393	243,936	146,543

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2024-25 FIRST INTERIM REPORT

	Adopted Budget 07/01/2024	First Interim Budget 10/31/2024	Increase/ (Decrease)
	(A)	(B)	(C = B - A)
California Community Schools Partnership Program (CCSPP)	-	4,292,826	4,292,826
Foster Youth Programs	517,026	517,026	-
Teacher Residency Capacity	107,011	628,364	521,353
School Counselor RC	-	500,000	500,000
Arts & Music in Schools	-	223,012	223,012
SELPA	780,000	750,000	(30,000)
EETD Grant	956,270	2,338,668	1,382,398
CSETCP Grant	2,761,236	-	(2,761,236)
TRIE Grant	1,600,000	-	(1,600,000)
Special Ed Teacher K & ES	-	56,704	56,704
Special Ed Mental Health related services	-	62,795	62,795
Alt Ed Mental Health	-	14,053	14,053
Alt Ed Student Support	701,220	582,420	(118,800)
OYA	214,042	277,473	63,431
Calfire Green Schoolyard	-	191,926	191,926
Antibias Ed Grant	74,035	-	(74,035)
K12 Strong Workforce Program	219,433	1,746,890	1,527,457
LCFF Equity Multiplier	395,782	395,782	-
Electrician Technician	-	6,179	6,179
Mental Health Counselors	-	59,642	59,642
Geolead	496,876	619,247	122,371
Water & Wastewater Tech	-	6,941	6,941
CSETCP Grant	2,400,000	2,400,000	-
TRIE Grant	-	1,600,000	1,600,000
SRTAC Grant	4,000,000	6,034,822	2,034,822
Social & Human Srv Asst	-	58,724	58,724
Childcare Worker Grant	-	56,812	56,812
Integrated Data System	-	4,966,496	4,966,496
STRS On-Behalf	5,694,314	5,694,314	-
CA Summer Asst Emp Asst Program	-	602,060	602,060
TOTAL STATE REVENUES	29,650,026	44,459,297	14,809,271

D) OTHER LOCAL REVENUE

Special Education Trsf Apportionment from District	17,258,350	19,676,704	2,418,354
Special Ed Non Public Schools Trsf Apportionment from District	3,551,873	3,013,150	(538,723)
Special Ed - Facilities	12,636	12,636	-
Community Redevelopment Funds (RDA)	2,500,000	2,500,000	-
Tuition	558,253	558,253	-
SELPA Staff Development	12,000	12,000	-
SELPA Equipment/Supplies	50,000	-	(50,000)
Walden West All other Fees and Contracts	3,384,604	3,384,604	-
Walden West Food Service Sales/Leases/Other	92,703	92,703	-
All Other Local Revenue - Calshape	-	38,780	38,780
All Other Fees & Contracts-New Wellness Center	-	438,949	438,949
MCOE: CA Colla Edu Excell CCEE	-	89,921	89,921
Special Education Donations	-	509	509
SPED Fundraising - Workability	-	171	171
Hmong Model Curriculum	-	224,148	224,148
Vietnamese Model Curriculum	-	211,992	211,992
Cambodian Model Curriculum	-	224,823	224,823
All Other Fees & Contracts - Teacher Recognition Day	3,750	3,750	-
All Other Local Revenue - Teacher Recognition Day	11,500	11,500	-
Head Start Staff Donations	-	7	7
All Other Local Revenue-Silicon Valley Found Childcare	-	100,000	100,000
SVCF STS	-	36,721	36,721
SVCF LPC Stipends	-	13,316	13,316
Interagency Services/LEA's- Early Math	-	50,000	50,000
All Other Local-MediCal Billing Option	1,565,655	1,565,655	-
All Other Fees & Contracts - Emergency Childcare Bridge Program	139,381	139,381	-

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2024-25 FIRST INTERIM REPORT

	Adopted Budget 07/01/2024	First Interim Budget 10/31/2024	Increase/ (Decrease)
	(A)	(B)	(C = B - A)
OTHER LOCAL REVENUE CONTINUED			
All Other Local Revenue-Wormenhaven	100,000	100,000	-
Interagency Services/LEA's-Applicant Fingerprint Services	50,000	50,000	-
All Other Fees & Contracts-Applicant Fingerprint Services	9,469	9,469	-
Placer COE Professional Learning	549,819	612,315	62,496
All Other Local Revenue - SCC Educational Manager Program	1,232,756	1,273,284	40,528
SJCOE MOU: Math Science PD Svcs	-	85,866	85,866
Interagency Services/LEA's-Inclusion Collaborative	325,263	325,263	-
All Other Fees & Contracts- Inclusion collaborative	134,862	134,862	-
All Other Fees & Contracts- SUMS Partner Entity	313,142	658,570	345,428
SCCCTE Instructional Programs	459,300	459,300	-
SCCCTE Instructional Arts, Music & Electives	181,563	181,563	-
SMCOE EWIG Grant	100,000	-	(100,000)
SCOE 2023 EWIG MOU	-	730,789	730,789
SCOE EWIG ELAP Grant	-	171,949	171,949
All Other Fees & Contracts-First 5	-	385,345	385,345
All Other Fees & Contracts-LCRSET Grant Regional Hub	-	373,452	373,452
All Other Local Revenue - SCC BOS Food Security Fund	-	972,979	972,979
All Other Local Revenue - Stanford Healthy Drinks Project	-	14,065	14,065
All Other Local Revenue - MOU CalECSE CVUSD	-	26,500	26,500
Interagency Services/LEA's - SCC College Liason	317,143	317,143	-
Interagency Services/LEA's - MTSS Phase 3	-	22,201	22,201
All Other Fees & Contracts-Simplified Acquisition Proposal	-	188,790	188,790
All Other Fees & Contracts-PDG-R Parent Café Work	-	7,962	7,962
SCOE - School Linked Partner Capacity County	-	12,438,226	12,438,226
All Other Local-Silicon Valley Creates	-	129,487	129,487
BAUASI - School Safety Training	-	135,250	135,250
All Other Fees & Contracts-SBHIP Blue Cross	629,477	975,026	345,549
All Other Fees & Contracts-SCFHP SBHIP MOU	3,916,417	6,259,282	2,342,865
All Other Fees and Contracts - VAPA	3,000	3,000	-
All Other Local-Dept of Justice Tobacco Grant	477,137	564,448	87,311
All Other Local Revenue-Hewlett Arts	71,907	147,843	75,936
SCOE SchLinked Partner Capacity	1,250,727	-	(1,250,727)
All Other Fees & Contracts-MTSS Partner Equity Grant	547,848	790,739	242,891
All Other Fees & Contracts-SCOE SchLinkedPrtnrCapa-State	-	1,250,727	1,250,727
All Other Fees & Contracts-SubCYBHI Youth Drive Program	-	265,008	265,008
All Other Fees & Contracts-SubCYBHI Trauma Informed Program	-	623,928	623,928
All Other Fees & Contracts-Infrastructure	-	50,087	50,087
All Other Fees & Contracts- iSteam Local Revenue	43,000	43,000	-
Interagency Services/LEA's - iSteam Local Revenue	119,219	119,219	-
All Other Fees & Contracts-SCC MOU FYSS	1,091,742	1,094,052	2,310
All Other Fees & Contracts-SCC Behavioral Health	2,711,456	3,142,846	431,390
All Other Fees & Contracts-SCOE CalHope Student Support	502,686	716,914	214,228
All Other Local Revenue - SJPLF - SJ Learns	-	80,000	80,000
SJ Learns Tutoring Matters	-	190,126	190,126
All Other Local - CCSESA	-	12,000	12,000
All Other Fees & Contracts - Go Kids	-	26,270	26,270
All Other Fees & Contracts-R & R Trustline	1,000	2,834	1,834
All Other Fees & Contracts-UASI Community Prep & Resilience	-	36,533	36,533
All Other Fees & Contracts-Community Stabilize & Opportunity	-	600,000	600,000
All Other Fees & Contracts-CCLA	4,885,707	5,527,926	642,219
Educational Prog Reentry Clients	457,361	457,361	-
School Linked Services Init	99,306	99,306	-
IASA-TITLE I PARTA-Juvenile Hall	-	8,750	8,750
Interagency Services/LEA's-Positive Behavior Intervention	348,000	348,000	-
SRTAC Events	-	10,444	10,444

SANTA CLARA COUNTY OFFICE OF EDUCATION
DETAILS OF RESTRICTED COUNTY SCHOOL SERVICE FUND REVENUES
2024-25 FIRST INTERIM REPORT

	Adopted Budget 07/01/2024	First Interim Budget 10/31/2024	Increase/ (Decrease)
	(A)	(B)	(C = B - A)
OTHER LOCAL REVENUE CONTINUED			
CPIN	237,920	275,520	37,600
QM EL Apprenticeship Cohort	250,000	46,123	(203,877)
Interagency Services/LEA's-Educator Preparation Programs	528,000	528,000	-
All Other Fees & Contracts-Educator Preparation Programs	1,640,900	1,640,900	-
Interagency Services/LEA's-Multilingual & Humanities	88,020	98,827	10,807
All Other Fees & Contracts-Multilingual & Humanities	11,580	11,580	-
Pilot School Health Demo Project	764,196	2,994,344	2,230,148
TOTAL LOCAL REVENUES	53,590,628	81,245,266	27,654,638
TOTAL RESTRICTED PROGRAM REVENUES	\$ 249,347,724	\$ 302,082,430	\$ 52,734,706

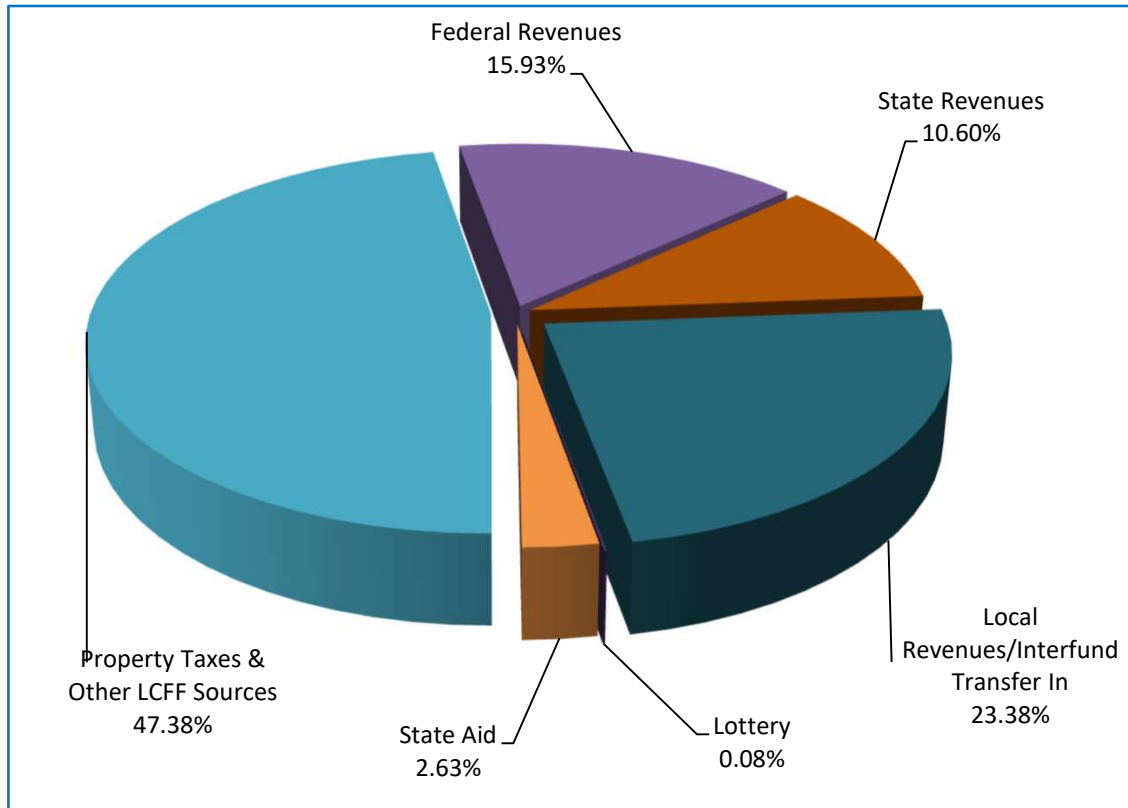
SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - COMBINED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2024-25 FIRST INTERIM BUDGET

	Adopted Budget 07/01/2024	First Interim Budget 10/31/2024	Increase/ (Decrease)
	(A)	(B)	(C = B - A)
A) REVENUES			
LCFF Sources	\$ 210,466,336	\$ 211,395,695	\$ 929,359
Federal Revenues	57,981,023	67,338,219	9,357,196
Other State Revenues	30,302,667	45,129,314	14,826,647
Local Revenues	70,760,944	98,800,582	28,039,638
TOTAL REVENUES	369,510,970	422,663,810	53,152,840
B) EXPENDITURES			
Certificated Salaries	74,374,556	77,378,768	3,004,212
Classified Salaries	95,462,302	98,838,763	3,376,461
Employee Benefits	92,772,749	95,526,907	2,754,158
Books and Supplies	7,711,423	12,984,045	5,272,622
Services and Operating Expenses	63,539,655	108,872,023	45,332,368
Capital Outlay	5,019,246	14,647,080	9,627,834
Other Outgo	56,564,193	65,152,402	8,588,209
Direct Support/Indirect Costs	(1,251,076)	(1,651,293)	(400,217)
TOTAL EXPENDITURES	394,193,048	471,748,695	77,555,647
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(24,682,078)	(49,084,885)	(24,402,807)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	-	-	-
Interfund Transfer Out	-	-	-
TOTAL OTHER FINANCING SOURCES/USES	-	-	-
E) NET INCREASE (DECREASE) IN FUND BALANCE	(24,682,078)	(49,084,885)	(24,402,807)
F) BEGINNING FUND BALANCE	114,727,618	114,727,618	-
G) ENDING FUND BALANCE	\$ 90,045,540	\$ 65,642,733	\$ (24,402,807)

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - COMBINED
 REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
 2024-25 FIRST INTERIM BUDGET

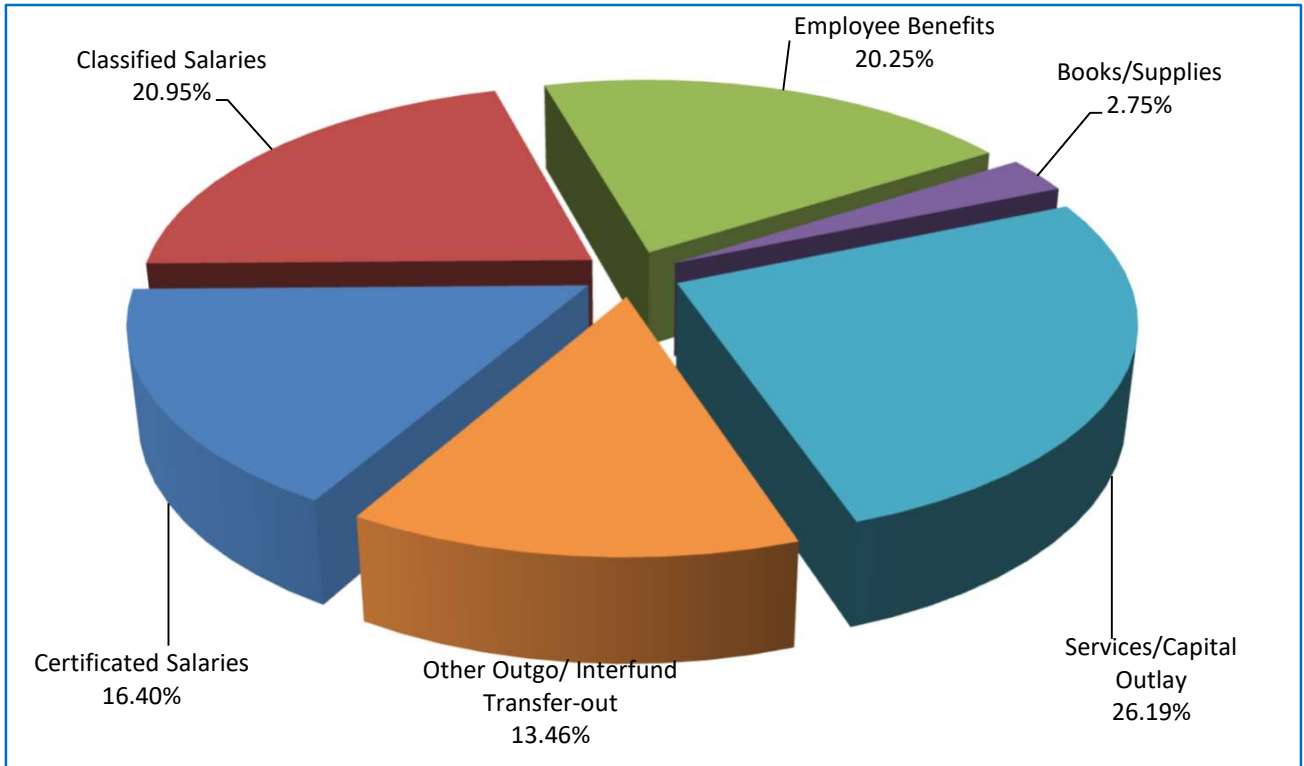
	Adopted Budget 07/01/2024	First Interim Budget 10/31/2024	Increase/ (Decrease)
	(A)	(B)	(C = B - A)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Nonspendable			
Revolving Cash	\$ 25,000	\$ 25,000	\$ -
b) Restricted	56,655,572	35,159,686	(21,495,886)
c) Assigned			
Board Designation (Legal)	176,000	176,000	-
Deferred Maintenance	369,699	222,216	(147,483)
Facilities	1,610,904	109,739	(1,501,165)
Technology & Data Services	7,812,335	8,062,590	250,255
Vacation Liability	3,034,584	2,100,000	(934,584)
3% Negotiated Salary Increases	-	-	-
Stores/Prepaid Expenditures	-	-	-
Carryover Unspent Funds	3,533,545	-	(3,533,545)
Total Designations (a+b+c)	73,217,639	45,855,231	(27,362,408)
d) Reserve for Economic Uncertainty:			
State Mandated Reserve	7,883,861	9,434,974	1,551,113
Board Maintained Reserve	7,883,861	9,434,974	1,551,113
e) Unassigned/Undesignated Amount	1,060,178	917,553	(142,625)
Total Reserve (\$)	16,827,900	19,787,501	2,959,601
Total Reserve (%)	4.27%	4.19%	-0.08%
ENDING FUND BALANCE (a thru e)	\$ 90,045,540	\$ 65,642,733	\$ (24,402,807)

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND SOURCES OF REVENUE
2024-25 FIRST INTERIM BUDGET**



Revenue Category	2024-25	
	First Interim Budget	% of Total
State Aid	\$ 11,129,481	2.63%
Property Taxes & Other LCFF Sources	200,266,214	47.38%
Federal Revenues	67,338,219	15.93%
State Revenues	44,790,501	10.60%
Local Revenues/Interfund Transfer In	98,800,582	23.38%
Lottery	338,813	0.08%
Total Revenue	\$ 422,663,810	100.00%

**SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND SOURCES OF EXPENDITURES
2024-25 FIRST INTERIM BUDGET**



2024-25 First Interim		
Expenditures Category	Budget	% of Total
Certificated Salaries	\$ 77,378,768	16.40%
Classified Salaries	98,838,763	20.95%
Employee Benefits	95,526,907	20.25%
Sub-total Salaries & Benefits	271,744,438	57.60%
Books/Supplies	12,984,045	2.75%
Services/Capital Outlay	123,519,103	26.19%
Other Outgo/ Interfund Transfer-out	63,501,109	13.46%
Total Expenditures	\$ 471,748,695	100.00%

Back-out Return of Property Tax	(52,145,175)
Total Expenditures exclude Return of Property Tax	<u>\$ 419,603,520</u>

% of Salaries & Benefits over Total Expenditures exclude Return of Property Tax	<u>64.76%</u>
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SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-UNRESTRICTED
MULTI-YEAR PROJECTION (MYP)
2024-25 FIRST INTERIM BUDGET

		Unaudited Actuals	First Interim	MYP	MYP
		2023-24	2024-25	2025-26	2026-27
REVENUES AND OTHER FINANCING SOURCES					
LCFF Sources	8010-8099	98,943,132	\$ 102,356,047	102,444,606	102,540,444
Federal Revenues	8100-8299	-	-	-	-
Other State Revenues	8300-8599	762,843	670,017	658,930	658,930
Other Local Revenues	8600-8799	21,783,116	17,555,316	20,949,451	21,328,412
Other Financing Sources/Transfers In	8900-8999	2	-	-	-
Contributions	8980/8990	(1,643,977)	(1,478,208)	(322,491)	213,335
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$119,845,117	\$ 119,103,172	\$ 123,730,496	\$ 124,741,121
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries					
Base Salaries		\$16,852,085	\$ 16,328,491	\$ 16,328,491	\$ 16,136,189
Step & Column Adjustment				163,283	161,362
Cost-of-Living Adjustment				-	-
Other Adjustments				(355,585)	-
Total Certificated Salaries		\$16,852,085	\$ 16,328,491	\$ 16,136,189	\$ 16,297,551
Classified Salaries					
Base Salaries		\$38,193,387	\$ 38,519,783	\$ 38,519,783	\$ 38,904,982
Step & Column Adjustment				385,199	389,049
Cost-of-Living Adjustment				-	-
Other Adjustments				-	-
Total Classified Salaries		\$38,193,387	\$ 38,519,783	\$ 38,904,982	\$ 39,294,031
Employee Benefits		\$24,639,114	\$ 26,640,202	\$ 27,317,562	\$ 27,643,748
Books & Supplies		1,665,192	3,806,799	3,377,503	3,553,176
Services & Other Operating Expenses		7,749,212	15,661,891	8,458,840	8,302,338
Capital Outlay		1,901,020	4,629,889	687,394	687,394
Other Outgo		47,663,631	52,145,175	51,209,505	50,228,615
Direct Support/Indirect Costs		(16,588,904)	(23,101,390)	(17,859,634)	(17,516,455)
Other Financing Uses/Transfers Out		981,750	-	-	-
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$123,056,486	\$ 134,630,840	\$ 128,232,341	\$ 128,490,398
NET INCREASE/(DECREASE) IN FUND BALANCE		(\$3,211,369)	\$ (15,527,668)	\$ (4,501,845)	\$ (3,749,277)

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-UNRESTRICTED
MULTI-YEAR PROJECTION (MYP)
2024-25 FIRST INTERIM BUDGET

	Unaudited Actuals 2023-24	First Interim 2024-25	MYP 2025-26	MYP 2026-27
BEGINNING FUND BALANCE	\$49,222,084	\$ 46,010,714	\$ 30,483,046	\$ 25,981,201
PROPERTY TAX ACCOUNTING ADJUSTMENT	-	-	-	-
ENDING FUND BALANCE	\$46,010,714	\$30,483,046	\$ 25,981,201	\$ 22,231,924
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Prepaid Expenditures	-	-	-	-
Board Designation (Legal)	176,000	176,000	176,000	176,000
Facilities	4,357,295	109,739	1,130,745	157,780
Technology & Data Services	9,945,044	8,062,590	6,109,159	4,089,510
Vacation Liability	3,533,692	2,100,000	2,100,000	2,100,000
Carryover of Unspent Funds	5,063,532	-	-	-
Deferred Maintenance	693,353	222,216	222,216	222,216
Total Assignments	\$ 23,793,916	\$ 10,695,545	\$ 9,763,120	\$ 6,770,506
b) Reserve:				
Reserve for Economic Uncertainties	\$ 14,967,725	\$ 18,869,948	\$ 14,990,886	\$ 14,484,121
Undesignated Reserve	7,249,074	917,553	1,227,195	977,297
Total Reserve (\$)	\$ 22,216,799	\$ 19,787,501	\$ 16,218,081	\$ 15,461,418
Total Reserve (%)	5.94%	4.19%	4.33%	4.27%
ENDING FUND BALANCE (a + b)	\$ 46,010,714	\$ 30,483,046	\$ 25,981,201	\$ 22,231,924

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-RESTRICTED
MULTI-YEAR PROJECTION (MYP)
2024-25 FIRST INTERIM BUDGET

		Unaudited Actuals 2023-24	First Interim 2024-25	MYP 2025-26	MYP 2026-27
REVENUES AND OTHER FINANCING SOURCES					
LCFF Sources	8010-8099	\$ 97,577,124	\$ 109,039,648	\$ 110,477,763	\$ 111,592,627
Federal Revenues	8100-8299	59,404,321	67,338,219	56,822,446	\$ 55,854,204
Other State Revenues	8300-8599	38,414,151	44,459,297	26,855,188	\$ 22,243,181
Other Local Revenues	8600-8799	59,627,393	81,245,266	48,110,383	\$ 40,670,222
Other Financing Sources/Transfers In	8900-8999	12,566,805	-	-	\$ -
Contributions	8980/8990	1,643,977	1,478,208	322,491	\$ (213,335)
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 269,233,770	\$ 303,560,638	\$ 242,588,271	\$ 230,146,899
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries					
Base Salaries		\$ 53,286,346	\$ 61,050,277	\$ 61,050,277	\$ 54,746,353
Step & Column Adjustment				610,502	\$ 547,461
Cost-of-Living Adjustment				-	\$ -
Other Adjustments				(6,914,426)	\$ (1,696,885)
Total Certificated Salaries		\$ 53,286,346	\$ 61,050,277	\$ 54,746,353	\$ 53,596,929
Classified Salaries					
Base Salaries		\$ 52,281,858	\$ 60,318,980	\$ 60,318,980	\$ 57,439,347
Step & Column Adjustment				603,192	\$ 574,391
Cost-of-Living Adjustment				-	\$ -
Other Adjustments			-	(3,482,825)	\$ (1,082,707)
Total Classified Salaries		\$ 52,281,858	\$ 60,318,980	\$ 57,439,347	\$ 56,931,031
Employee Benefits		\$ 57,967,233	\$ 68,886,705	\$ 65,509,571	\$ 64,903,517
Books & Supplies		3,690,652	9,177,246	3,439,718	\$ 2,790,325
Services & Other Operating Expenses		56,472,257	93,210,132	43,320,794	\$ 34,898,692
Capital Outlay		7,371,024	10,017,191	954,236	\$ 354,236
Other Outgo		4,625,618	13,007,227	4,921,454	\$ 4,272,747
Direct Support/Indirect Costs		15,447,403	21,450,097	16,208,341	\$ 15,865,162
Other Financing Uses/Transfers Out		-	-	-	\$ -
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 251,142,391	\$ 337,117,855	\$ 246,539,814	\$ 233,612,639
NET INCREASE/(DECREASE) IN FUND BALANCE		18,091,379	(33,557,217)	(3,951,543)	(3,465,740)

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-RESTRICTED
MULTI-YEAR PROJECTION (MYP)
2024-25 FIRST INTERIM BUDGET

	Unaudited Actuals 2023-24	First Interim 2024-25	MYP 2025-26	MYP 2026-27
BEGINNING FUND BALANCE	\$ 50,625,524	\$ 68,716,903	\$ 35,159,686	\$ 31,208,143
ENDING FUND BALANCE	\$ 68,716,903	\$ 35,159,686	\$ 31,208,143	\$ 27,742,403
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ -	\$ -	\$ -	\$ -
Stores/Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Carryover of Unspent Funds	68,716,903	35,159,686	31,208,143	27,742,403
Total Assignments	\$ 68,716,903	\$ 35,159,686	\$ 31,208,143	\$ 27,742,403
b) Reserve:				
Reserve for Economic Uncertainties	\$ -	\$ -	\$ -	\$ -
Undesignated Reserve	-	-	-	-
Total Reserve (\$)	\$ -	\$ -	\$ -	\$ -
Total Reserve (%)	0.00%	0.00%	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$ 68,716,903	\$ 35,159,686	\$ 31,208,143	\$ 27,742,403

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-COMBINED
MULTI-YEAR PROJECTION (MYP)
2024-25 FIRST INTERIM BUDGET

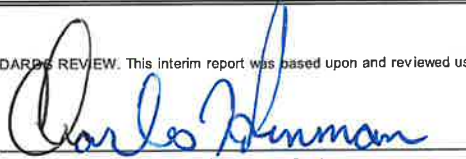
	Unaudited Actuals 2023-24	First Interim 2024-25	MYP 2025-26	MYP 2026-27
REVENUES AND OTHER FINANCING SOURCES				
LCFF Sources	\$ 196,520,256	\$ 211,395,695	\$ 212,922,369	\$ 214,133,071
Federal Revenues	59,404,321	67,338,219	56,822,446	55,854,204
Other State Revenues	39,176,995	45,129,314	27,514,118	22,902,111
Other Local Revenues	81,410,509	98,800,582	69,059,834	61,998,634
Other Financing Sources/Transfers In	12,566,807	-	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 389,078,887	\$ 422,663,810	\$ 366,318,767	\$ 354,888,020
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	\$ 70,138,431	\$ 77,378,768	\$ 77,378,768	\$ 70,882,542
Step & Column Adjustments			773,785	708,823
COLA			-	-
Other Adjustments			(7,270,011)	(1,696,885)
Total Certificated Salaries	\$ 70,138,431	\$ 77,378,768	\$ 70,882,542	\$ 69,894,480
Classified Salaries				
Base Salaries	\$ 90,475,245	\$ 98,838,763	\$ 98,838,763	\$ 96,344,329
Step & Column Adjustments			988,391	963,440
COLA			-	-
Other Adjustments			(3,482,825)	(1,082,707)
Total Classified Salaries	\$ 90,475,245	\$ 98,838,763	\$ 96,344,329	\$ 96,225,062
Employee Benefits	\$ 82,606,347	\$ 95,526,907	\$ 92,827,133	\$ 92,547,265
Books & Supplies	5,355,844	12,984,045	6,817,221	6,343,501
Services & Other Operating Expenses	64,221,468	108,872,023	51,779,634	43,201,030
Capital Outlay	9,272,043	14,647,080	1,641,630	1,041,630
Other Outgo	52,289,249	65,152,402	56,130,959	54,501,362
Direct Support/Indirect Costs	(1,141,501)	(1,651,293)	(1,651,293)	(1,651,293)
Other Financing Uses/Transfers Out	981,750	-	-	-
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 374,198,877	\$ 471,748,695	\$ 374,772,155	\$ 362,103,037
NET INCREASE/(DECREASE) IN FUND BALANCE	14,880,010	(49,084,885)	(8,453,388)	(7,215,017)

SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND-COMBINED
MULTI-YEAR PROJECTION (MYP)
2024-25 FIRST INTERIM BUDGET

	Unaudited Actuals 2023-24	First Interim 2024-25	MYP 2025-26	MYP 2026-27
BEGINNING FUND BALANCE	\$ 99,847,608	\$ 114,727,618	\$ 65,642,733	\$ 57,189,345
PROPERTY TAX ACCOUNTING ADJUSTMENT	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 114,727,618	\$ 65,642,733	\$ 57,189,345	\$ 49,974,328
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Stores/Prepaid Expenditures	-	-	-	-
Board Designation (Legal)	176,000	176,000	176,000	176,000
Facilities	4,357,295	109,739	1,130,745	157,780
Technology & Data Services	9,945,044	8,062,590	6,109,159	4,089,510
Vacation Liability	3,533,692	2,100,000	2,100,000	2,100,000
Carryover of Unspent Funds	73,780,436	35,159,686	31,208,143	27,742,403
Deferred Maintenance	693,353	222,216	222,216	222,216
Total Assignments	\$ 92,510,819	\$ 45,855,231	\$ 40,971,263	\$ 34,512,909
b) Reserve:				
Reserve for Economic Uncertainties	\$ 14,967,725	\$ 18,869,948	\$ 14,990,886	\$ 14,484,121
Undesignated Reserve	7,249,074	917,553	1,227,195	977,297
Total Reserve (\$)	\$ 22,216,799	\$ 19,787,501	\$ 16,218,081	\$ 15,461,418
Total Reserve (%)	5.94%	4.19%	4.33%	4.27%
ENDING FUND BALANCE (a + b)	\$ 114,727,618	\$ 65,642,733	\$ 57,189,345	\$ 49,974,328

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

Signed:


County Superintendent or Designee

Date:

12/18/24

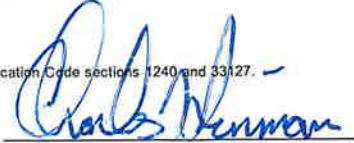
NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the County Board of Education.

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 18, 2024

Signed:


County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

☒

POSITIVE CERTIFICATION

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

☐ QUALIFIED CERTIFICATION

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

☐ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Lauren Nguyen

Telephone: 408-453-6567

Title: Director, Internal Business Services

E-mail: LaNguyen@sccoe.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected Funded 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
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
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 (2023-24) 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	
S9	Status of Other Funds	• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
		Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	102,340,289.00	102,356,047.00	16,948,939.16	102,356,047.00	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	652,641.00	670,017.00	1,107.22	670,017.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,170,316.00	17,555,316.00	8,836,340.03	17,555,316.00	0.00	0.0%
5) TOTAL, REVENUES			120,163,246.00	120,581,380.00	25,786,386.41	120,581,380.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	16,116,933.00	16,328,491.00	5,281,911.63	16,328,491.00	0.00	0.0%
2) Classified Salaries		2000-2999	37,430,683.00	38,519,783.00	12,874,212.83	38,519,783.00	0.00	0.0%
3) Employee Benefits		3000-3999	26,189,583.00	26,640,202.00	8,330,661.26	26,640,202.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,771,466.00	3,806,799.00	592,690.19	3,806,799.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,703,454.00	15,661,891.00	5,446,405.96	15,661,891.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,379,685.00	4,629,889.00	303,070.12	4,629,889.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	52,417,018.00	52,145,175.00	(47,665,193.00)	52,145,175.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(18,753,661.00)	(23,101,390.00)	(4,929,937.55)	(23,101,390.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			131,255,161.00	134,630,840.00	(19,766,178.56)	134,630,840.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,091,915.00)	(14,049,460.00)	45,552,564.97	(14,049,460.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,528,832.00)	(1,478,208.00)	74,667.00	(1,478,208.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,528,832.00)	(1,478,208.00)	74,667.00	(1,478,208.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,620,747.00)	(15,527,668.00)	45,627,231.97	(15,527,668.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	46,010,714.38	46,010,714.38		46,010,714.38	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)			46,010,714.38	46,010,714.38		46,010,714.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			46,010,714.38	46,010,714.38		46,010,714.38		
2) Ending Balance, June 30 (E + F1e)			33,389,967.38	30,483,046.38		30,483,046.38		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	16,537,066.96	10,670,545.00		10,670,545.00		
Board Designation (Legal)	0000	9780	176,000.00					
Technology and Data Services	0000	9780	7,812,335.00					
Vacation Liability	0000	9780	3,034,584.00					
Deferred Maintenance	0000	9780	369,699.00					
Facilities	0000	9780	1,610,904.00					
Carryover of Unspent Funds	0000	9780	3,472,737.00					
Board Designation (Legal)	0000	9780		176,000.00				
Technology and Data Services	0000	9780		8,062,590.00				
Vacation Liability	0000	9780		2,100,000.00				
Deferred Maintenance	0000	9780		222,216.00				
Facilities	0000	9780		109,739.00				
Board Designation (Legal)	0000	9780				176,000.00		
Technology and Data Services	0000	9780				8,062,590.00		
Vacation Liability	0000	9780				2,100,000.00		
Deferred Maintenance	0000	9780				222,216.00		
Facilities	0000	9780				109,739.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	15,767,722.00	18,869,948.00		18,869,948.00		
Unassigned/Unappropriated Amount		9790	1,060,178.42	917,553.38		917,553.38		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	10,750,145.00	11,129,481.00	3,186,090.00	11,129,481.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	86,000.00	86,000.00	24,741.00	86,000.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(86,592.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	655,114.00	655,114.00	0.00	655,114.00	0.00	0.0%
Timber Yield Tax		8022	105.00	105.00	0.00	105.00	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	208,096,146.00	208,096,146.00	0.00	208,096,146.00	0.00	0.0%
Unsecured Roll Taxes		8042	12,367,613.00	12,367,613.00	11,737,992.09	12,367,613.00	0.00	0.0%
Prior Years' Taxes		8043	1,938.00	1,938.00	141.77	1,938.00	0.00	0.0%
Supplemental Taxes		8044	5,507,250.00	5,507,250.00	1,268,234.25	5,507,250.00	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	10,768,000.00	10,768,000.00	55,118.57	10,768,000.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			248,232,311.00	248,611,647.00	16,185,725.68	248,611,647.00	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	1,635,926.00	1,272,348.00	763,213.48	1,272,348.00	0.00	0.0%
Property Taxes Transfers		8097	(147,527,948.00)	(147,527,948.00)	0.00	(147,527,948.00)	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			102,340,289.00	102,356,047.00	16,948,939.16	102,356,047.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Immigrant Student Program	4201	8290						
Title III, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
All Other 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	349,971.00	349,971.00	0.00	349,971.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	219,670.00	237,046.00	1,107.22	237,046.00	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			652,641.00	670,017.00	1,107.22	670,017.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	170,000.00	170,000.00	131,150.31	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	4,500,000.00	4,500,000.00	(3,298.92)	4,500,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	2,519,281.22	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%

Description	Resource Codes	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)
Interagency Services		8677	5,633,920.00	5,783,920.00	5,028,337.41	5,783,920.00	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	2,515,451.00	2,515,451.00	620,191.99	2,515,451.00	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	3,070,945.00	3,305,945.00	532,408.02	3,305,945.00	0.00	0.0%
Tuition		8710	1,280,000.00	1,280,000.00	8,270.00	1,280,000.00	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			17,170,316.00	17,555,316.00	8,836,340.03	17,555,316.00	0.00	0.0%
TOTAL, REVENUES			120,163,246.00	120,581,380.00	25,786,386.41	120,581,380.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,037,750.00	4,145,100.00	1,241,989.98	4,145,100.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	533,587.00	482,675.00	161,499.93	482,675.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,471,115.00	11,498,597.00	3,819,106.99	11,498,597.00	0.00	0.0%
Other Certificated Salaries		1900	74,481.00	202,119.00	59,314.73	202,119.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			16,116,933.00	16,328,491.00	5,281,911.63	16,328,491.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	496,859.00	525,542.00	166,100.30	525,542.00	0.00	0.0%
Classified Support Salaries		2200	4,447,816.00	4,437,435.00	1,687,053.46	4,437,435.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	12,325,630.00	12,688,579.00	4,023,974.97	12,688,579.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	19,026,732.00	19,439,343.00	6,531,088.36	19,439,343.00	0.00	0.0%
Other Classified Salaries		2900	1,133,646.00	1,428,884.00	465,995.74	1,428,884.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			37,430,683.00	38,519,783.00	12,874,212.83	38,519,783.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,976,469.00	2,987,185.00	949,644.36	2,987,185.00	0.00	0.0%
PERS		3201-3202	10,092,618.00	10,320,214.00	3,193,193.64	10,320,214.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,034,692.00	3,153,024.00	1,033,761.89	3,153,024.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,505,143.00	9,584,589.00	2,955,725.16	9,584,589.00	0.00	0.0%
Unemployment Insurance		3501-3502	26,882.00	27,536.00	11,933.11	27,536.00	0.00	0.0%
Workers' Compensation		3601-3602	553,779.00	567,654.00	186,304.05	567,654.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	99.05	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			26,189,583.00	26,640,202.00	8,330,661.26	26,640,202.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	27,354.00	25,354.00	0.00	25,354.00	0.00	0.0%
Books and Other Reference Materials		4200	114,899.00	121,123.00	20,791.32	121,123.00	0.00	0.0%
Materials and Supplies		4300	2,085,672.00	2,768,704.00	266,010.31	2,768,704.00	0.00	0.0%
Noncapitalized Equipment		4400	539,691.00	887,768.00	305,440.62	887,768.00	0.00	0.0%
Food		4700	3,850.00	3,850.00	447.94	3,850.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,771,466.00	3,806,799.00	592,690.19	3,806,799.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	390,000.00	455,000.00	143,625.00	455,000.00	0.00	0.0%
Travel and Conferences		5200	747,985.00	772,974.00	101,812.91	772,974.00	0.00	0.0%
Dues and Memberships		5300	261,555.00	268,972.00	41,927.28	268,972.00	0.00	0.0%
Insurance		5400-5450	833,469.00	833,469.00	3,551,880.31	833,469.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,434,972.00	1,437,722.00	362,940.90	1,437,722.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,147,658.00	1,144,658.00	451,265.42	1,144,658.00	0.00	0.0%
Transfers of Direct Costs		5710	(3,330,033.00)	(3,612,103.00)	(1,098,593.22)	(3,612,103.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(707,734.00)	(708,461.00)	(218,253.29)	(708,461.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,382,858.00	14,524,802.00	1,970,638.78	14,524,802.00	0.00	0.0%
Communications		5900	542,724.00	544,858.00	139,161.87	544,858.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,703,454.00	15,661,891.00	5,446,405.96	15,661,891.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	679,750.00	686,950.00	184,876.79	686,950.00	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	991,158.00	2,938,196.00	28,272.88	2,938,196.00	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	242,033.00	466,872.00	53,438.50	466,872.00	0.00	0.0%
Equipment Replacement		6500	397,612.00	468,739.00	36,481.95	468,739.00	0.00	0.0%
Lease Assets		6600	69,132.00	69,132.00	0.00	69,132.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,379,685.00	4,629,889.00	303,070.12	4,629,889.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	52,417,018.00	52,145,175.00	(47,665,193.00)	52,145,175.00	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)			52,417,018.00	52,145,175.00	(47,665,193.00)	52,145,175.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(17,502,585.00)	(21,450,097.00)	(4,606,598.53)	(21,450,097.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,251,076.00)	(1,651,293.00)	(323,339.02)	(1,651,293.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(18,753,661.00)	(23,101,390.00)	(4,929,937.55)	(23,101,390.00)	0.00	0.0%
TOTAL, EXPENDITURES			131,255,161.00	134,630,840.00	(19,766,178.56)	134,630,840.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(2,771,128.00)	(2,717,224.00)	0.00	(2,717,224.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	1,242,296.00	1,239,016.00	74,667.00	1,239,016.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,528,832.00)	(1,478,208.00)	74,667.00	(1,478,208.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,528,832.00)	(1,478,208.00)	74,667.00	(1,478,208.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	108,126,047.00	109,039,648.00	0.00	109,039,648.00	0.00	0.0%
2) Federal Revenue		8100-8299	57,981,023.00	67,338,219.00	12,221,074.79	67,338,219.00	0.00	0.0%
3) Other State Revenue		8300-8599	29,650,026.00	44,459,297.00	(2,256,385.56)	44,459,297.00	0.00	0.0%
4) Other Local Revenue		8600-8799	53,590,628.00	81,245,266.00	16,382,089.57	81,245,266.00	0.00	0.0%
5) TOTAL, REVENUES			249,347,724.00	302,082,430.00	26,346,778.80	302,082,430.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	58,257,623.00	61,050,277.00	17,768,131.40	61,050,277.00	0.00	0.0%
2) Classified Salaries		2000-2999	58,031,619.00	60,318,980.00	19,197,502.76	60,318,980.00	0.00	0.0%
3) Employee Benefits		3000-3999	66,583,166.00	68,886,705.00	18,740,720.19	68,886,705.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,939,957.00	9,177,246.00	643,651.00	9,177,246.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	50,836,201.00	93,210,132.00	8,274,270.73	93,210,132.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,639,561.00	10,017,191.00	1,302,231.77	10,017,191.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,147,175.00	13,007,227.00	16,598.95	13,007,227.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	17,502,585.00	21,450,097.00	4,606,598.53	21,450,097.00	0.00	0.0%
9) TOTAL, EXPENDITURES			262,937,887.00	337,117,855.00	70,549,705.33	337,117,855.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,590,163.00)	(35,035,425.00)	(44,202,926.53)	(35,035,425.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,528,832.00	1,478,208.00	(74,667.00)	1,478,208.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,528,832.00	1,478,208.00	(74,667.00)	1,478,208.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,061,331.00)	(33,557,217.00)	(44,277,593.53)	(33,557,217.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	68,716,903.46	68,716,903.46		68,716,903.46	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)			68,716,903.46	68,716,903.46		68,716,903.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			68,716,903.46	68,716,903.46		68,716,903.46		
2) Ending Balance, June 30 (E + F1e)			56,655,572.46	35,159,686.46		35,159,686.46		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	57,461,922.15	35,159,687.34		35,159,687.34		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(806,349.69)	(.88)		(.88)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sups.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	108,126,047.00	109,039,648.00	0.00	109,039,648.00	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			108,126,047.00	109,039,648.00	0.00	109,039,648.00	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	2,220,298.00	2,160,081.00	(2,829,695.69)	2,160,081.00	0.00	0.0%
Special Education Discretionary Grants		8182	880,823.00	975,781.00	(952,936.03)	975,781.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	715,861.00	918,933.00	203,070.79	918,933.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	720,283.00	930,424.00	166,589.80	930,424.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	26,875.00	26,875.00	9,479.00	26,875.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	49,455.00	102,081.00	21,999.79	102,081.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	18,319.00	0.00	18,319.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	9,892,206.00	10,308,783.00	154,503.54	10,308,783.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	43,475,222.00	51,896,942.00	15,448,063.59	51,896,942.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			57,981,023.00	67,338,219.00	12,221,074.79	67,338,219.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	3,201,354.00	3,288,845.00	218,176.92	3,288,845.00	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	4,059,322.00	4,059,322.00	1,183,876.00	4,059,322.00	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	89,357.00	101,767.00	5,524.14	101,767.00	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	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	1,193,617.00	1,417,648.00	(8,331.41)	1,417,648.00	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	21,106,376.00	35,591,715.00	(3,655,631.21)	35,591,715.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER STATE REVENUE			29,650,026.00	44,459,297.00	(2,256,385.56)	44,459,297.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	49,203.00	49,203.00	40,331.22	49,203.00	0.00	0.0%
All Other Sales		8639	43,500.00	43,500.00	18,267.75	43,500.00	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	1,758,422.00	1,906,430.00	144,164.56	1,906,430.00	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	24,983,706.00	40,293,330.00	13,201,139.32	40,293,330.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	8,706,758.00	0.00	8,706,758.00	0.00	0.0%
All Other Local Revenue		8699	2,887,321.00	4,612,938.00	2,978,186.47	4,612,938.00	0.00	0.0%
Tuition		8710	558,253.00	558,253.00	.25	558,253.00	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	20,810,223.00	22,574,854.00	0.00	22,574,854.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			53,590,628.00	81,245,266.00	16,382,089.57	81,245,266.00	0.00	0.0%
TOTAL, REVENUES			249,347,724.00	302,082,430.00	26,346,778.80	302,082,430.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	28,675,865.00	29,230,074.00	8,813,669.77	29,230,074.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	10,583,915.00	10,714,885.00	3,122,719.35	10,714,885.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	15,339,116.00	16,594,479.00	4,615,770.91	16,594,479.00	0.00	0.0%
Other Certificated Salaries		1900	3,658,727.00	4,510,839.00	1,215,971.37	4,510,839.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			58,257,623.00	61,050,277.00	17,768,131.40	61,050,277.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	30,893,688.00	31,517,624.00	10,219,521.76	31,517,624.00	0.00	0.0%
Classified Support Salaries		2200	12,527,790.00	12,897,248.00	4,222,663.56	12,897,248.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	4,032,043.00	4,250,030.00	1,236,840.05	4,250,030.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8,273,681.00	8,675,690.00	2,792,835.14	8,675,690.00	0.00	0.0%
Other Classified Salaries		2900	2,304,417.00	2,978,388.00	725,642.25	2,978,388.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			58,031,619.00	60,318,980.00	19,197,502.76	60,318,980.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	16,085,400.00	16,544,087.00	3,048,917.95	16,544,087.00	0.00	0.0%
PERS		3201-3202	16,101,535.00	16,531,076.00	4,785,018.88	16,531,076.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,526,839.00	5,757,012.00	1,800,763.14	5,757,012.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	25,898,349.00	27,022,450.00	8,166,772.07	27,022,450.00	0.00	0.0%
Unemployment Insurance		3501-3502	60,006.00	61,779.00	18,297.71	61,779.00	0.00	0.0%
Workers' Compensation		3601-3602	2,911,037.00	2,970,301.00	918,993.74	2,970,301.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	1,955.75	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	.95	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			66,583,166.00	68,886,705.00	18,740,720.19	68,886,705.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	20,000.00	7,212.00	5,955.45	7,212.00	0.00	0.0%
Books and Other Reference Materials		4200	128,342.00	196,435.00	8,616.48	196,435.00	0.00	0.0%
Materials and Supplies		4300	3,877,936.00	6,653,884.00	515,269.69	6,653,884.00	0.00	0.0%
Noncapitalized Equipment		4400	887,895.00	2,293,931.00	113,807.10	2,293,931.00	0.00	0.0%
Food		4700	25,784.00	25,784.00	2.28	25,784.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,939,957.00	9,177,246.00	643,651.00	9,177,246.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	21,366,579.00	35,415,724.00	3,036,026.93	35,415,724.00	0.00	0.0%
Travel and Conferences		5200	1,224,291.00	1,779,501.00	289,484.21	1,779,501.00	0.00	0.0%
Dues and Memberships		5300	20,764.00	39,156.00	17,704.48	39,156.00	0.00	0.0%
Insurance		5400-5450	0.00	1,746.00	1,744.06	1,746.00	0.00	0.0%
Operations and Housekeeping Services		5500	916,356.00	1,056,117.00	214,381.75	1,056,117.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,465,079.00	2,003,807.00	182,456.12	2,003,807.00	0.00	0.0%
Transfers of Direct Costs		5710	3,330,033.00	3,612,103.00	1,098,593.22	3,612,103.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs - Interfund		5750	222,755.00	187,591.00	81,362.24	187,591.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	21,979,371.00	48,593,451.00	3,291,410.93	48,593,451.00	0.00	0.0%
Communications		5900	310,973.00	520,936.00	61,106.79	520,936.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			50,836,201.00	93,210,132.00	8,274,270.73	93,210,132.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	36,764.00	2,025,144.00	8,864.34	2,025,144.00	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	2,300,080.00	6,655,995.00	935,447.22	6,655,995.00	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	302,717.00	1,008,112.00	107,397.76	1,008,112.00	0.00	0.0%
Equipment Replacement		6500	0.00	327,940.00	250,522.45	327,940.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,639,561.00	10,017,191.00	1,302,231.77	10,017,191.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	1,061,401.00	1,175,880.00	0.00	1,175,880.00	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	8,706,758.00	0.00	8,706,758.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	3,085,774.00	3,124,589.00	16,598.95	3,124,589.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,147,175.00	13,007,227.00	16,598.95	13,007,227.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Indirect Costs		7310	17,502,585.00	21,450,097.00	4,606,598.53	21,450,097.00	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			17,502,585.00	21,450,097.00	4,606,598.53	21,450,097.00	0.00	0.0%
TOTAL, EXPENDITURES			262,937,887.00	337,117,855.00	70,549,705.33	337,117,855.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	2,771,128.00	2,717,224.00	0.00	2,717,224.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(1,242,296.00)	(1,239,016.00)	(74,667.00)	(1,239,016.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,528,832.00	1,478,208.00	(74,667.00)	1,478,208.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,528,832.00	1,478,208.00	(74,667.00)	1,478,208.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	210,466,336.00	211,395,695.00	16,948,939.16	211,395,695.00	0.00	0.0%
2) Federal Revenue		8100-8299	57,981,023.00	67,338,219.00	12,221,074.79	67,338,219.00	0.00	0.0%
3) Other State Revenue		8300-8599	30,302,667.00	45,129,314.00	(2,255,278.34)	45,129,314.00	0.00	0.0%
4) Other Local Revenue		8600-8799	70,760,944.00	98,800,582.00	25,218,429.60	98,800,582.00	0.00	0.0%
5) TOTAL, REVENUES			369,510,970.00	422,663,810.00	52,133,165.21	422,663,810.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	74,374,556.00	77,378,768.00	23,050,043.03	77,378,768.00	0.00	0.0%
2) Classified Salaries		2000-2999	95,462,302.00	98,838,763.00	32,071,715.59	98,838,763.00	0.00	0.0%
3) Employee Benefits		3000-3999	92,772,749.00	95,526,907.00	27,071,381.45	95,526,907.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,711,423.00	12,984,045.00	1,236,341.19	12,984,045.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	63,539,655.00	108,872,023.00	13,720,676.69	108,872,023.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,019,246.00	14,647,080.00	1,605,301.89	14,647,080.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	56,564,193.00	65,152,402.00	(47,648,594.05)	65,152,402.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,251,076.00)	(1,651,293.00)	(323,339.02)	(1,651,293.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			394,193,048.00	471,748,695.00	50,783,526.77	471,748,695.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(24,682,078.00)	(49,084,885.00)	1,349,638.44	(49,084,885.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(24,682,078.00)	(49,084,885.00)	1,349,638.44	(49,084,885.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	114,727,617.84	114,727,617.84		114,727,617.84	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			114,727,617.84	114,727,617.84		114,727,617.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			114,727,617.84	114,727,617.84		114,727,617.84		
2) Ending Balance, June 30 (E + F1e)			90,045,539.84	65,642,732.84		65,642,732.84		
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	57,461,922.15	35,159,687.34		35,159,687.34		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		

2024-25 First Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	16,537,066.96	10,670,545.00		10,670,545.00		
Board Designation (Legal)	0000	9780	176,000.00					
Technology and Data Services	0000	9780	7,812,335.00					
Vacation Liability	0000	9780	3,034,584.00					
Deferred Maintenance	0000	9780	369,699.00					
Facilities	0000	9780	1,610,904.00					
Carryover of Unspent Funds	0000	9780	3,472,737.00					
Board Designation (Legal)	0000	9780		176,000.00				
Technology and Data Services	0000	9780		8,062,590.00				
Vacation Liability	0000	9780		2,100,000.00				
Deferred Maintenance	0000	9780		222,216.00				
Facilities	0000	9780		109,739.00				
Board Designation (Legal)	0000	9780				176,000.00		
Technology and Data Services	0000	9780				8,062,590.00		
Vacation Liability	0000	9780				2,100,000.00		
Deferred Maintenance	0000	9780				222,216.00		
Facilities	0000	9780				109,739.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	15,767,722.00	18,869,948.00		18,869,948.00		
Unassigned/Unappropriated Amount		9790	253,828.73	917,552.50		917,552.50		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	10,750,145.00	11,129,481.00	3,186,090.00	11,129,481.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	86,000.00	86,000.00	24,741.00	86,000.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(86,592.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	655,114.00	655,114.00	0.00	655,114.00	0.00	0.0%
Timber Yield Tax		8022	105.00	105.00	0.00	105.00	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	208,096,146.00	208,096,146.00	0.00	208,096,146.00	0.00	0.0%
Unsecured Roll Taxes		8042	12,367,613.00	12,367,613.00	11,737,992.09	12,367,613.00	0.00	0.0%
Prior Years' Taxes		8043	1,938.00	1,938.00	141.77	1,938.00	0.00	0.0%
Supplemental Taxes		8044	5,507,250.00	5,507,250.00	1,268,234.25	5,507,250.00	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	10,768,000.00	10,768,000.00	55,118.57	10,768,000.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			248,232,311.00	248,611,647.00	16,185,725.68	248,611,647.00	0.00	0.0%
LCFF Transfers								

Description	Resource Codes	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)
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	1,635,926.00	1,272,348.00	763,213.48	1,272,348.00	0.00	0.0%
Property Taxes Transfers		8097	(39,401,901.00)	(38,488,300.00)	0.00	(38,488,300.00)	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			210,466,336.00	211,395,695.00	16,948,939.16	211,395,695.00	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	2,220,298.00	2,160,081.00	(2,829,695.69)	2,160,081.00	0.00	0.0%
Special Education Discretionary Grants		8182	880,823.00	975,781.00	(952,936.03)	975,781.00	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	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	715,861.00	918,933.00	203,070.79	918,933.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	720,283.00	930,424.00	166,589.80	930,424.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	26,875.00	26,875.00	9,479.00	26,875.00	0.00	0.0%
Title III, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, English Learner Program	4203	8290	49,455.00	102,081.00	21,999.79	102,081.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	18,319.00	0.00	18,319.00	0.00	0.0%
Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	9,892,206.00	10,308,783.00	154,503.54	10,308,783.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	43,475,222.00	51,896,942.00	15,448,063.59	51,896,942.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			57,981,023.00	67,338,219.00	12,221,074.79	67,338,219.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	3,201,354.00	3,288,845.00	218,176.92	3,288,845.00	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	4,059,322.00	4,059,322.00	1,183,876.00	4,059,322.00	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	349,971.00	349,971.00	0.00	349,971.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	309,027.00	338,813.00	6,631.36	338,813.00	0.00	0.0%
Tax Relief Subventions								

2024-25 First Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	1,193,617.00	1,417,648.00	(8,331.41)	1,417,648.00	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	21,189,376.00	35,674,715.00	(3,655,631.21)	35,674,715.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			30,302,667.00	45,129,314.00	(2,255,278.34)	45,129,314.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	2,500,000.00	2,500,000.00	0.00	2,500,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	49,203.00	49,203.00	40,331.22	49,203.00	0.00	0.0%
All Other Sales		8639	213,500.00	213,500.00	149,418.06	213,500.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,500,000.00	4,500,000.00	(3,298.92)	4,500,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	2,519,281.22	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	7,392,342.00	7,690,350.00	5,172,501.97	7,690,350.00	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	27,499,157.00	42,808,781.00	13,821,331.31	42,808,781.00	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Pass-Through Revenues From Local Sources		8697	0.00	8,706,758.00	0.00	8,706,758.00	0.00	0.0%
All Other Local Revenue		8699	5,958,266.00	7,918,883.00	3,510,594.49	7,918,883.00	0.00	0.0%
Tuition		8710	1,838,253.00	1,838,253.00	8,270.25	1,838,253.00	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	20,810,223.00	22,574,854.00	0.00	22,574,854.00	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			70,760,944.00	98,800,582.00	25,218,429.60	98,800,582.00	0.00	0.0%
TOTAL, REVENUES			369,510,970.00	422,663,810.00	52,133,165.21	422,663,810.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	32,713,615.00	33,375,174.00	10,055,659.75	33,375,174.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	11,117,502.00	11,197,560.00	3,284,219.28	11,197,560.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	26,810,231.00	28,093,076.00	8,434,877.90	28,093,076.00	0.00	0.0%
Other Certificated Salaries		1900	3,733,208.00	4,712,958.00	1,275,286.10	4,712,958.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			74,374,556.00	77,378,768.00	23,050,043.03	77,378,768.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	31,390,547.00	32,043,166.00	10,385,622.06	32,043,166.00	0.00	0.0%
Classified Support Salaries		2200	16,975,606.00	17,334,683.00	5,909,717.02	17,334,683.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	16,357,673.00	16,938,609.00	5,260,815.02	16,938,609.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	27,300,413.00	28,115,033.00	9,323,923.50	28,115,033.00	0.00	0.0%
Other Classified Salaries		2900	3,438,063.00	4,407,272.00	1,191,637.99	4,407,272.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			95,462,302.00	98,838,763.00	32,071,715.59	98,838,763.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	19,061,869.00	19,531,272.00	3,998,562.31	19,531,272.00	0.00	0.0%
PERS		3201-3202	26,194,153.00	26,851,290.00	7,978,212.52	26,851,290.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	8,561,531.00	8,910,036.00	2,834,525.03	8,910,036.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	35,403,492.00	36,607,039.00	11,122,497.23	36,607,039.00	0.00	0.0%
Unemployment Insurance		3501-3502	86,888.00	89,315.00	30,230.82	89,315.00	0.00	0.0%
Workers' Compensation		3601-3602	3,464,816.00	3,537,955.00	1,105,297.79	3,537,955.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	1,955.75	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	100.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			92,772,749.00	95,526,907.00	27,071,381.45	95,526,907.00	0.00	0.0%
BOOKS AND SUPPLIES								

2024-25 First Interim
County School Service Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Approved Textbooks and Core Curricula Materials		4100	47,354.00	32,566.00	5,955.45	32,566.00	0.00	0.0%
Books and Other Reference Materials		4200	243,241.00	317,558.00	29,407.80	317,558.00	0.00	0.0%
Materials and Supplies		4300	5,963,608.00	9,422,588.00	781,280.00	9,422,588.00	0.00	0.0%
Noncapitalized Equipment		4400	1,427,586.00	3,181,699.00	419,247.72	3,181,699.00	0.00	0.0%
Food		4700	29,634.00	29,634.00	450.22	29,634.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,711,423.00	12,984,045.00	1,236,341.19	12,984,045.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	21,756,579.00	35,870,724.00	3,179,651.93	35,870,724.00	0.00	0.0%
Travel and Conferences		5200	1,972,276.00	2,552,475.00	391,297.12	2,552,475.00	0.00	0.0%
Dues and Memberships		5300	282,319.00	308,128.00	59,631.76	308,128.00	0.00	0.0%
Insurance		5400-5450	833,469.00	835,215.00	3,553,624.37	835,215.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,351,328.00	2,493,839.00	577,322.65	2,493,839.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,612,737.00	3,148,465.00	633,721.54	3,148,465.00	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	(484,979.00)	(520,870.00)	(136,891.05)	(520,870.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	33,362,229.00	63,118,253.00	5,262,049.71	63,118,253.00	0.00	0.0%
Communications		5900	853,697.00	1,065,794.00	200,268.66	1,065,794.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			63,539,655.00	108,872,023.00	13,720,676.69	108,872,023.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	716,514.00	2,712,094.00	193,741.13	2,712,094.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,291,238.00	9,594,191.00	963,720.10	9,594,191.00	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	544,750.00	1,474,984.00	160,836.26	1,474,984.00	0.00	0.0%
Equipment Replacement		6500	397,612.00	796,679.00	287,004.40	796,679.00	0.00	0.0%
Lease Assets		6600	69,132.00	69,132.00	0.00	69,132.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,019,246.00	14,647,080.00	1,605,301.89	14,647,080.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	1,061,401.00	1,175,880.00	0.00	1,175,880.00	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	8,706,758.00	0.00	8,706,758.00	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								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	55,502,792.00	55,269,764.00	(47,648,594.05)	55,269,764.00	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)			56,564,193.00	65,152,402.00	(47,648,594.05)	65,152,402.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,251,076.00)	(1,651,293.00)	(323,339.02)	(1,651,293.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,251,076.00)	(1,651,293.00)	(323,339.02)	(1,651,293.00)	0.00	0.0%
TOTAL, EXPENDITURES			394,193,048.00	471,748,695.00	50,783,526.77	471,748,695.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	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)
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00		
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2024-25 Projected Totals
5810	Other Restricted Federal	614.00
6266	Educator Effectiveness, FY 2021-22	.09
6332	CA Community Schools Partnership Act - Implementation Grant	6,978,351.60
6500	Special Education	14,131.06
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Program)	.22
6546	Mental Health-Related Services	34,702.00
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	.05
7339	Dual Enrollment Opportunities	.11
7399	LCFF Equity Multiplier	395,782.00
7413	A-G Learning Loss Mitigation Grant	.14
7810	Other Restricted State	.22
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	5,021,476.66
9010	Other Restricted Local	22,714,629.19
Total, Restricted Balance		35,159,687.34

Description	Resource Codes	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	273,164.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	30,121,419.00	63,247,209.00	21,230,822.00	63,247,209.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,443,435.00	3,443,435.00	3,023,106.00	3,443,435.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	20,166.41	0.00	0.00	0.0%
5) TOTAL, REVENUES			33,564,854.00	66,690,644.00	24,547,258.41	66,690,644.00		
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	33,564,854.00	66,690,644.00	22,973,311.08	66,690,644.00	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			33,564,854.00	66,690,644.00	22,973,311.08	66,690,644.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	1,573,947.33	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	1,573,947.33	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(2,569.33)	(2,569.33)		(2,569.33)	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(2,569.33)	(2,569.33)		(2,569.33)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(2,569.33)	(2,569.33)		(2,569.33)		
2) Ending Balance, June 30 (E + F1e)			(2,569.33)	(2,569.33)		(2,569.33)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) 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								

Description	Resource Codes	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 Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserv e for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(2,569.33)	(2,569.33)		(2,569.33)		
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	273,164.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	273,164.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	30,121,419.00	63,247,209.00	21,230,822.00	63,247,209.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			30,121,419.00	63,247,209.00	21,230,822.00	63,247,209.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	3,443,435.00	3,443,435.00	3,023,106.00	3,443,435.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,443,435.00	3,443,435.00	3,023,106.00	3,443,435.00	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	2,569.33	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	17,597.08	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	20,166.41	0.00	0.00	0.0%
TOTAL, REVENUES			33,564,854.00	66,690,644.00	24,547,258.41	66,690,644.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	30,121,419.00	63,247,209.00	21,230,822.00	63,247,209.00	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	3,443,435.00	3,443,435.00	1,742,489.08	3,443,435.00	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)			33,564,854.00	66,690,644.00	22,973,311.08	66,690,644.00	0.00	0.0%
TOTAL, EXPENDITURES			33,564,854.00	66,690,644.00	22,973,311.08	66,690,644.00		

Resource	Description	2024-25 Projected Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,461,289.00	2,332,976.00	482,920.86	2,332,976.00	0.00	0.0%
3) Other State Revenue		8300-8599	29,782,951.00	35,642,190.00	18,558,554.01	35,642,190.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	677.00	128,999.45	677.00	0.00	0.0%
5) TOTAL, REVENUES			31,244,240.00	37,975,843.00	19,170,474.32	37,975,843.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,651,315.00	2,948,137.00	812,348.20	2,948,137.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,515,689.00	4,982,092.00	1,486,440.30	4,982,092.00	0.00	0.0%
3) Employee Benefits		3000-3999	4,000,034.00	4,357,712.00	1,240,143.44	4,357,712.00	0.00	0.0%
4) Books and Supplies		4000-4999	645,402.00	756,217.00	53,561.26	756,217.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,599,522.00	27,031,245.00	329,252.93	27,031,245.00	0.00	0.0%
6) Capital Outlay		6000-6999	176,114.00	176,114.00	12,028.71	176,114.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,251,076.00	1,651,293.00	323,339.02	1,651,293.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,839,152.00	41,902,810.00	4,257,113.86	41,902,810.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(594,912.00)	(3,926,967.00)	14,913,360.46	(3,926,967.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(594,912.00)	(3,926,967.00)	14,913,360.46	(3,926,967.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,149,968.21	5,149,968.21		5,149,968.21	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)			5,149,968.21	5,149,968.21		5,149,968.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,149,968.21	5,149,968.21		5,149,968.21		
2) Ending Balance, June 30 (E + F1e)			4,555,056.21	1,223,001.21		1,223,001.21		
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	4,683,379.41	1,351,325.66		1,351,325.66		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								

Description	Resource Codes	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 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	(128,323.20)	(128,324.45)		(128,324.45)		
FEDERAL REVENUE								
Child Nutrition Programs		8220	554,467.00	554,467.00	53,072.02	554,467.00	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	906,822.00	1,778,509.00	429,848.84	1,778,509.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,461,289.00	2,332,976.00	482,920.86	2,332,976.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	32,385.00	32,385.00	2,965.03	32,385.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	26,298,868.00	31,374,496.00	16,220,858.68	31,374,496.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,451,698.00	4,235,309.00	2,334,730.30	4,235,309.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			29,782,951.00	35,642,190.00	18,558,554.01	35,642,190.00	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	128,323.20	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	677.00	676.25	677.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	677.00	128,999.45	677.00	0.00	0.0%
TOTAL, REVENUES			31,244,240.00	37,975,843.00	19,170,474.32	37,975,843.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,404,510.00	1,701,229.00	399,769.42	1,701,229.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,246,805.00	1,246,908.00	412,578.78	1,246,908.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,651,315.00	2,948,137.00	812,348.20	2,948,137.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,643,972.00	2,003,624.00	571,057.76	2,003,624.00	0.00	0.0%
Classified Support Salaries		2200	342,462.00	385,421.00	102,668.07	385,421.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	836,148.00	836,311.00	275,779.81	836,311.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,642,787.00	1,706,416.00	526,944.66	1,706,416.00	0.00	0.0%
Other Classified Salaries		2900	50,320.00	50,320.00	9,990.00	50,320.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,515,689.00	4,982,092.00	1,486,440.30	4,982,092.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	430,287.00	477,274.00	129,858.81	477,274.00	0.00	0.0%
PERS		3201-3202	1,312,968.00	1,428,358.00	404,596.84	1,428,358.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	404,999.00	445,257.00	131,271.99	445,257.00	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)
Health and Welfare Benefits		3401-3402	1,658,037.00	1,793,429.00	513,378.85	1,793,429.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,589.00	3,953.00	1,137.27	3,953.00	0.00	0.0%
Workers' Compensation		3601-3602	190,154.00	209,441.00	59,899.68	209,441.00	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			4,000,034.00	4,357,712.00	1,240,143.44	4,357,712.00	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	12,522.00	17,615.00	5,320.86	17,615.00	0.00	0.0%
Materials and Supplies		4300	378,329.00	463,051.00	46,955.56	463,051.00	0.00	0.0%
Noncapitalized Equipment		4400	172,228.00	193,228.00	1,283.13	193,228.00	0.00	0.0%
Food		4700	82,323.00	82,323.00	1.71	82,323.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			645,402.00	756,217.00	53,561.26	756,217.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	14,729,420.00	19,361,000.00	12,500.00	19,361,000.00	0.00	0.0%
Travel and Conferences		5200	60,655.00	61,098.00	10,863.67	61,098.00	0.00	0.0%
Dues and Memberships		5300	25,074.00	2,564.00	578.60	2,564.00	0.00	0.0%
Insurance		5400-5450	12,600.00	13,863.00	1,262.94	13,863.00	0.00	0.0%
Operations and Housekeeping Services		5500	162,088.00	162,088.00	23,817.55	162,088.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	336,253.00	334,690.00	23,575.09	334,690.00	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	484,542.00	520,433.00	136,881.44	520,433.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	2,704,297.00	6,451,821.00	103,458.57	6,451,821.00	0.00	0.0%
Communications		5900	84,593.00	123,688.00	16,315.07	123,688.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,599,522.00	27,031,245.00	329,252.93	27,031,245.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	116,060.00	116,060.00	7,082.21	116,060.00	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	54,426.00	54,426.00	4,946.50	54,426.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	5,628.00	5,628.00	0.00	5,628.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			176,114.00	176,114.00	12,028.71	176,114.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,251,076.00	1,651,293.00	323,339.02	1,651,293.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,251,076.00	1,651,293.00	323,339.02	1,651,293.00	0.00	0.0%
TOTAL, EXPENDITURES			31,839,152.00	41,902,810.00	4,257,113.86	41,902,810.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2024-25 Projected Totals
5460	Child Nutrition: CACFP COVID-19 Emergency Operational Costs Reimbursement (ECR)	105,709.48
6129	Early Education: Center-Based Reserve Account for Department of Social Services Programs	62,174.93
6130	Early Education: Center-Based Reserve Account	1,183,441.25
Total, Restricted Balance		1,351,325.66

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,143,648.00	7,143,648.00	2,406,185.84	7,143,648.00	0.00	0.0%
5) TOTAL, REVENUES			7,143,648.00	7,143,648.00	2,406,185.84	7,143,648.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	487,708.00	552,883.00	56,828.25	552,883.00	0.00	0.0%
3) Employee Benefits		3000-3999	251,608.00	285,278.00	25,144.00	285,278.00	0.00	0.0%
4) Books and Supplies		4000-4999	69,744.00	69,744.00	0.00	69,744.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	9,056,400.00	9,056,400.00	3,013,281.09	9,056,400.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			9,865,460.00	9,964,305.00	3,095,253.34	9,964,305.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(2,721,812.00)	(2,820,657.00)	(689,067.50)	(2,820,657.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,721,812.00)	(2,820,657.00)	(689,067.50)	(2,820,657.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	22,531,534.96	22,531,534.96		22,531,534.96	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,531,534.96	22,531,534.96		22,531,534.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			22,531,534.96	22,531,534.96		22,531,534.96		
2) Ending Net Position, June 30 (E + F1e)			19,809,722.96	19,710,877.96		19,710,877.96		

Description	Resource Codes	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)
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	19,809,722.96	19,710,877.96		19,710,877.96		
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	535,068.00	535,068.00	.01	535,068.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	572,776.92	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	6,373,415.00	6,373,415.00	1,746,994.13	6,373,415.00	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	86,414.78	235,165.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,143,648.00	7,143,648.00	2,406,185.84	7,143,648.00	0.00	0.0%
TOTAL, REVENUES			7,143,648.00	7,143,648.00	2,406,185.84	7,143,648.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	331,572.00	396,747.00	40,953.55	396,747.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	156,136.00	156,136.00	15,874.70	156,136.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			487,708.00	552,883.00	56,828.25	552,883.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	131,926.00	149,556.00	12,278.92	149,556.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	36,081.00	41,067.00	4,108.12	41,067.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	78,326.00	88,676.00	8,141.59	88,676.00	0.00	0.0%
Unemployment Insurance		3501-3502	244.00	277.00	28.37	277.00	0.00	0.0%
Workers' Compensation		3601-3602	5,031.00	5,702.00	587.00	5,702.00	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			251,608.00	285,278.00	25,144.00	285,278.00	0.00	0.0%
BOOKS AND SUPPLIES								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	66,744.00	66,744.00	0.00	66,744.00	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			69,744.00	69,744.00	0.00	69,744.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,049.00	2,049.00	0.00	2,049.00	0.00	0.0%
Dues and Memberships		5300	150.00	150.00	0.00	150.00	0.00	0.0%
Insurance		5400-5450	4,097,042.00	4,097,042.00	1,479,704.87	4,097,042.00	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	437.00	437.00	9.61	437.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,956,242.00	4,956,242.00	1,533,406.61	4,956,242.00	0.00	0.0%
Communications		5900	480.00	480.00	160.00	480.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9,056,400.00	9,056,400.00	3,013,281.09	9,056,400.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			9,865,460.00	9,964,305.00	3,095,253.34	9,964,305.00		
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	2024-25 Projected Totals
Total, Restricted Net Position		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)					0.00	
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
3. Total Basic Aid Open Enrollment Regular ADA Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)					0.00	
4. Total, District Regular ADA (Sum of Lines A1 through A3)	0.00	0.00	0.00	0.00	0.00	0.0%
5. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines A5a through A5f)	0.00	0.00	0.00	0.00	0.00	0.0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5g)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Adults in Correctional Facilities					0.00	
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps	63.40	69.33	50.00	69.33	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	120.00	120.00	120.00	120.00	0.00	0.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	183.40	189.33	170.00	189.33	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	712.53	712.53	712.53	712.53	0.00	0.0%
c. Special Education-NPS/LCI	15.22	15.22	15.22	15.22	0.00	0.0%
d. Special Education Extended Year	25.32	25.32	25.32	25.32	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	753.07	753.07	753.07	753.07	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	936.47	942.40	923.07	942.40	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA	218,018.24	218,018.24	218,018.24	218,018.24	0.00	0.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools.						
Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA					0.00	
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	60.00	60.00	60.00	60.00	0.00	0.0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	60.00	60.00	60.00	60.00	0.00	0.0%
3. Charter School Funded County Program ADA						
a. County Community Schools	200.00	200.00	200.00	200.00	0.00	0.0%
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	200.00	200.00	200.00	200.00	0.00	0.0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	260.00	260.00	260.00	260.00	0.00	0.0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA					0.00	
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps					0.00	
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]					0.00	
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0.0%
7. Charter School Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class					0.00	
c. Special Education-NPS/LCI					0.00	
d. Special Education Extended Year					0.00	
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. Total, Charter School Funded County Program ADA						

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			150,112,790.00	117,224,121.00	110,303,930.00	109,745,869.00	112,399,944.00	131,755,135.00	157,568,958.00	140,417,759.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		565,690.00	541,276.00	1,021,007.00	996,266.00	659,526.00	683,236.00	659,526.00	1,155,691.00
Property Taxes	8020-8079		614,524.00	524,984.00	159,718.00	11,762,261.00	37,730,992.00	42,520,185.00	40,096,946.00	20,248,180.00
Miscellaneous Funds	8080-8099		0.00	764,311.00	(197,671.00)	196,573.00	48,220.00	19,017.00	(20,793,086.00)	36,886.00
Federal Revenue	8100-8299		(969,213.00)	(7,095,306.00)	13,635,458.00	6,650,135.00	4,036,047.00	7,736,503.00	3,876,305.00	4,973,192.00
Other State Revenue	8300-8599		(1,053,644.00)	(8,724,634.00)	5,991,369.00	1,531,630.00	2,080,734.00	3,942,461.00	2,220,039.00	2,481,212.00
Other Local Revenue	8600-8799		7,474,289.00	7,292,559.00	(1,563,792.00)	12,015,373.00	6,884,536.00	3,624,736.00	7,771,273.00	5,331,409.00
Interfund Transfers In	8900-8929		0.00	0.00	0.00					
All Other Financing Sources	8930-8979		0.00	0.00	0.00					
TOTAL RECEIPTS			6,631,646.00	(6,696,810.00)	19,046,089.00	33,152,238.00	51,440,055.00	58,526,138.00	33,831,003.00	34,226,570.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		4,610,495.00	6,349,205.00	5,940,307.00	6,150,035.00	6,666,529.00	6,942,915.00	6,708,832.00	6,430,134.00
Classified Salaries	2000-2999		8,206,006.00	8,028,626.00	7,792,900.00	8,044,185.00	7,922,572.00	7,935,123.00	8,233,876.00	7,926,544.00
Employee Benefits	3000-3999		6,076,437.00	6,771,932.00	6,951,627.00	7,271,386.00	7,193,878.00	7,236,419.00	7,693,089.00	7,587,546.00
Books and Supplies	4000-4999		23,840.00	415,708.00	358,493.00	438,301.00	982,829.00	845,685.00	810,196.00	629,643.00
Services	5000-5999		1,317,642.00	4,276,726.00	2,450,760.00	5,675,549.00	4,816,749.00	9,520,687.00	11,369,687.00	6,942,233.00
Capital Outlay	6000-6999		35,628.00	548,703.00	865,213.00	155,758.00	431,630.00	726,314.00	1,097,981.00	693,323.00
Other Outgo	7000-7499		0.00	(49,270,725.00)	1,248,159.00	50,633.00	3,365,083.00	(91,012.00)	16,273,696.00	(14,783.00)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629				0.00					
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			20,270,048.00	(22,879,825.00)	25,607,459.00	27,785,847.00	31,379,270.00	33,116,131.00	52,187,357.00	30,194,640.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	7,090,883.00	0.00	0.00	0.00	(2,519,281.00)				(275.00)
Accounts Receivable	9200-9299	51,856,334.00	2,429,811.00	36,111,700.00	11,937,688.00	(565,281.00)	(730,958.00)	257,201.00	987,977.00	41,652.00
Due From Other Funds	9310	10,476,056.00	0.00	0.00	10,476,053.00					
Stores	9320	0.00	0.00	0.00	0.00					
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00					
Other Current Assets	9340	0.00	0.00	0.00	0.00					
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		69,423,273.00	2,429,811.00	36,111,700.00	22,413,741.00	(3,084,562.00)	(730,958.00)	257,201.00	987,977.00	41,377.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	84,388,979.00	21,846,927.00	52,711,185.00	6,398,000.00	(20,107.00)	108,703.00	33,274.00	(20,470.00)	(17,205.00)
Due To Other Funds	9610	806,470.00	0.00	0.00	806,470.00					
Current Loans	9640									
Unearned Revenues	9650	17,040,859.00	942,993.00	8,571,001.00	7,427,960.00	0.00			(36,869.00)	53,535.00
Deferred Inflows of Resources	9690									
SUBTOTAL		102,236,308.00	22,789,920.00	61,282,186.00	14,632,430.00	(20,107.00)	108,703.00	33,274.00	(57,339.00)	36,330.00
<u>Nonoperating</u>										
Suspense Clearing	9910	(2,572,137.00)	1,109,842.00	2,067,280.00	(1,778,002.00)	352,139.00	134,067.00	179,889.00	159,839.00	120,859.00
TOTAL BALANCE SHEET ITEMS		(35,385,172.00)	(19,250,267.00)	(23,103,206.00)	6,003,309.00	(2,712,316.00)	(705,594.00)	403,816.00	1,205,155.00	125,906.00
E. NET INCREASE/DECREASE (B - C + D)			(32,888,669.00)	(6,920,191.00)	(558,061.00)	2,654,075.00	19,355,191.00	25,813,823.00	(17,151,199.00)	4,157,836.00
F. ENDING CASH (A + E)			117,224,121.00	110,303,930.00	109,745,869.00	112,399,944.00	131,755,135.00	157,568,958.00	140,417,759.00	144,575,595.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		144,575,595.00	113,750,268.00	142,791,406.00	105,287,323.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,186,217.00	1,155,691.00	1,158,509.00	1,432,846.00	0.00		11,215,481.00	11,215,481.00
Property Taxes	8020-8079	4,999,263.00	47,070,455.00	1,691,474.00	29,977,184.00			237,396,166.00	237,396,166.00
Miscellaneous Funds	8080-8099	2,714,362.00	246,041.00	(9,591,064.00)	(10,659,541.00)			(37,215,952.00)	(37,215,952.00)
Federal Revenue	8100-8299	2,407,712.00	8,949,861.00	4,119,861.00	19,017,664.00			67,338,219.00	67,338,219.00
Other State Revenue	8300-8599	3,707,892.00	3,073,896.00	2,972,685.00	26,905,674.00			45,129,314.00	45,129,314.00
Other Local Revenue	8600-8799	7,959,777.00	8,821,916.00	10,789,939.00	22,398,567.00			98,800,582.00	98,800,582.00
Interfund Transfers In	8900-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		22,975,223.00	69,317,860.00	11,141,404.00	89,072,394.00	0.00	0.00	422,663,810.00	422,663,810.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,482,364.00	6,615,708.00	6,472,518.00	8,009,726.00	0.00		77,378,768.00	77,378,768.00
Classified Salaries	2000-2999	9,634,858.00	8,619,166.00	8,393,009.00	8,101,898.00			98,838,763.00	98,838,763.00
Employee Benefits	3000-3999	8,061,535.00	7,656,529.00	7,828,065.00	15,198,464.00			95,526,907.00	95,526,907.00
Books and Supplies	4000-4999	1,328,301.00	925,160.00	1,200,131.00	5,025,758.00			12,984,045.00	12,984,045.00
Services	5000-5999	9,430,720.00	7,775,012.00	13,436,425.00	31,859,833.00			108,872,023.00	108,872,023.00
Capital Outlay	6000-6999	1,295,739.00	1,157,989.00	1,949,274.00	5,689,528.00			14,647,080.00	14,647,080.00
Other Outgo	7000-7499	17,723,693.00	8,641,954.00	10,313,477.00	55,260,934.00			63,501,109.00	63,501,109.00
Interfund Transfers Out	7600-7629	0.00			0.00			0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		53,957,210.00	41,391,518.00	49,592,899.00	129,146,141.00	0.00	0.00	471,748,695.00	471,748,695.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	2,733.00	125.00	91,404.00	456,143.00			(1,969,151.00)	
Accounts Receivable	9200-9299	3,120.00	936,470.00	1,092.00	(42,589,772.00)			8,820,700.00	
Due From Other Funds	9310	0.00	0.00	0.00	(4,321,100.00)			6,154,953.00	
Stores	9320							0.00	
Prepaid Expenditures	9330				(19,418.00)			(19,418.00)	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		5,853.00	936,595.00	92,496.00	(46,474,147.00)	0.00	0.00	12,987,084.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(35,801.00)	(31,406.00)	(26,992.00)	(77,257,272.00)			3,688,836.00	
Due To Other Funds	9610			0.00	(2,731,163.00)			(1,924,693.00)	
Current Loans	9640							0.00	
Unearned Revenues	9650				(17,113,591.00)			(154,971.00)	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(35,801.00)	(31,406.00)	(26,992.00)	(97,102,026.00)	0.00	0.00	1,609,172.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	115,006.00	146,795.00	827,924.00	(4,332,029.00)			(896,391.00)	
TOTAL BALANCE SHEET ITEMS		156,660.00	1,114,796.00	947,412.00	46,295,850.00	0.00	0.00	10,481,521.00	
E. NET INCREASE/DECREASE (B - C + D)		(30,825,327.00)	29,041,138.00	(37,504,083.00)	6,222,103.00	0.00	0.00	(38,603,364.00)	(49,084,885.00)
F. ENDING CASH (A + E)		113,750,268.00	142,791,406.00	105,287,323.00	111,509,426.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								111,509,426.00	

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			111,509,426.00	111,509,426.00	111,509,426.00	111,509,426.00	111,509,426.00	111,509,426.00	111,509,426.00	111,509,426.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other State Revenue	8300-8599		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Local Revenue	8600-8799		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers In	8900-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Classified Salaries	2000-2999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Employee Benefits	3000-3999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Books and Supplies	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Outlay	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo	7000-7499			0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out	7600-7629									

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00				0.00
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due From Other Funds	9310	0.00	0.00		0.00	0.00				
Stores	9320									
Prepaid Expenditures	9330	0.00		0.00	0.00					
Other Current Assets	9340									
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due To Other Funds	9610	0.00			0.00	0.00				
Current Loans	9640									
Unearned Revenues	9650	0.00	0.00	0.00	0.00	0.00			0.00	0.00
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			111,509,426.00	111,509,426.00	111,509,426.00	111,509,426.00	111,509,426.00	111,509,426.00	111,509,426.00	111,509,426.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		111,509,426.00	111,509,426.00	111,509,426.00	111,509,426.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	0.00	0.00	0.00	0.00			0.00	0.00
Property Taxes	8020-8079	0.00	0.00	0.00	0.00			0.00	0.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00			0.00	0.00
Federal Revenue	8100-8299	0.00	0.00	0.00	0.00			0.00	0.00
Other State Revenue	8300-8599	0.00	0.00	0.00	0.00			0.00	0.00
Other Local Revenue	8600-8799	0.00	0.00	0.00	0.00			0.00	0.00
Interfund Transfers In	8900-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00			0.00	0.00
Classified Salaries	2000-2999	0.00	0.00	0.00	0.00			0.00	0.00
Employee Benefits	3000-3999	0.00	0.00	0.00	0.00			0.00	0.00
Books and Supplies	4000-4999	0.00	0.00	0.00	0.00			0.00	0.00
Services	5000-5999	0.00	0.00	0.00	0.00			0.00	0.00
Capital Outlay	6000-6999	0.00	0.00	0.00	0.00			0.00	0.00
Other Outgo	7000-7499	0.00	0.00	0.00	0.00			0.00	0.00
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00			0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00			0.00	
Due From Other Funds	9310			0.00	0.00			0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330				0.00			0.00	
Other Current Assets	9340							0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	0.00			0.00	
Due To Other Funds	9610			0.00	0.00			0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650				0.00			0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	0.00	0.00	0.00	0.00			0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		111,509,426.00	111,509,426.00	111,509,426.00	111,509,426.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								111,509,426.00	

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) 24,839,215.00
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) 246,905,223.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 10.06%

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) 21,495,403.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals
(Function 7700, objects 1000-5999, minus Line B10) 8,131,343.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	64,620.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,187,467.41
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)	30,878,833.41
9. Carry-Forward Adjustment (Part IV, Line F)	(7,192,926.39)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	23,685,907.02
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	120,481,910.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	70,472,209.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	67,616,415.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	4,607,230.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	387,695.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	17,190,656.00
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)	25,491,001.00
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)	9,185,992.00
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)	10,616,383.59
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)	371,845.00
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)	20,632,080.00
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)	347,053,416.59
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)	8.90%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2026-27 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	6.82%

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)	30,878,833.41
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	0.00
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.97%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.97%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.97%) times Part III, Line B19); zero if positive	(7,192,926.39)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(7,192,926.39)
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:	6.82%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-3596463.19) is applied to the current year calculation and the remainder (\$-3596463.20) is deferred to one or more future years:	7.86%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-2397642.13) is applied to the current year calculation and the remainder (\$-4795284.26) is deferred to one or more future years:	8.21%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(7,192,926.39)

Approved
indirect cost
rate: 10.97%

Highest rate
used in any
program: 10.97%

Fund	Resource	Eligible Expenditures (Objects 1000- 5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	283,819.00	14,035.00	4.95%
01	3010	843,347.00	84,336.00	10.00%
01	3025	789,908.00	78,991.00	10.00%
01	3060	5,313,660.00	425,093.00	8.00%
01	3182	708,090.00	70,808.00	10.00%
01	3183	428,145.00	46,967.00	10.97%
01	3310	1,428,019.00	100,588.00	7.04%
01	3315	41,567.00	3,116.00	7.50%
01	3345	5,547.00	310.00	5.59%
01	3385	739,983.00	73,998.00	10.00%
01	3395	105,459.00	5,801.00	5.50%
01	4035	24,432.00	2,443.00	10.00%
01	4127	100,225.00	10,022.00	10.00%
01	4203	92,800.00	9,281.00	10.00%
01	4204	163,530.00	17,939.00	10.97%
01	4610	16,508.00	1,811.00	10.97%
01	5210	31,571,355.00	3,352,454.00	10.62%
01	5630	308,094.00	30,811.00	10.00%
01	5632	17,379.00	1,738.00	10.00%
01	5810	4,617,280.00	501,689.00	10.87%
01	6018	1,572,682.00	157,268.00	10.00%
01	6054	2,107,477.00	231,191.00	10.97%
01	6128	109,040.00	11,882.00	10.90%
01	6266	555,156.00	55,515.00	10.00%
01	6318	89,533.00	9,822.00	10.97%
01	6332	4,436,181.00	486,648.00	10.97%
01	6333	410,599.00	45,043.00	10.97%
01	6334	3,170,069.00	347,757.00	10.97%
01	6388	593,836.00	23,753.00	4.00%
01	6500	114,506,065.00	8,519,857.00	7.44%
01	6510	3,761,933.00	282,145.00	7.50%
01	6520	122,932.00	12,293.00	10.00%
01	6545	675,858.00	74,142.00	10.97%
01	6546	12,776.00	1,277.00	10.00%
01	6690	1,277,505.00	140,143.00	10.97%
01	6762	433,948.00	43,394.00	10.00%
01	6770	447,377.00	4,475.00	1.00%
01	7311	149,602.00	14,960.00	10.00%

01	7339	35,122.00	3,512.00	10.00%
01	7366	470,024.00	47,002.00	10.00%
01	7399	359,802.00	35,980.00	10.00%
01	7412	159,772.00	15,977.00	10.00%
01	7413	81,401.00	8,140.00	10.00%
01	7435	416,659.00	41,668.00	10.00%
01	7505	558,031.00	61,216.00	10.97%
01	7810	13,697,547.00	1,000,334.00	7.30%
01	8150	3,329,538.00	332,954.00	10.00%
01	9010	49,625,233.00	4,623,553.00	9.32%
12	5025	556,342.00	41,725.00	7.50%
12	5035	724,381.00	77,942.00	10.76%
12	5055	109,874.00	10,988.00	10.00%
12	5160	235,184.00	22,073.00	9.39%
12	5320	532,447.00	31,626.00	5.94%
12	5340	21,502.00	1,277.00	5.94%
12	6045	8,013.00	801.00	10.00%
12	6052	9,302.00	698.00	7.50%
12	6057	827,729.00	82,773.00	10.00%
12	6100	4,026.00	403.00	10.01%
12	6102	457,385.00	45,739.00	10.00%
12	6105	15,256,124.00	1,150,384.00	7.54%
12	6110	1,087,903.00	108,790.00	10.00%
12	6123	34,380.00	3,771.00	10.97%
12	6127	699,272.00	69,927.00	10.00%
12	6160	25,372.00	1,903.00	7.50%
12	6770	42,214.00	426.00	1.01%
12	9010	630.00	47.00	7.46%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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)		218,018.24	0.00%	218,018.24	0.00%	218,018.24
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	102,356,047.00	.09%	102,444,606.00	.09%	102,540,444.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	670,017.00	(1.65%)	658,930.00	0.00%	658,930.00
4. Other Local Revenues	8600-8799	17,555,316.00	19.33%	20,949,451.00	1.81%	21,328,412.00
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	(1,478,208.00)	(78.18%)	(322,491.00)	(166.15%)	213,335.00
6. Total (Sum lines A1 thru A5c)		119,103,172.00	3.89%	123,730,496.00	.82%	124,741,121.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				16,328,491.00		16,136,189.00
b. Step & Column Adjustment				163,283.00		161,362.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(355,585.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,328,491.00	(1.18%)	16,136,189.00	1.00%	16,297,551.00
2. Classified Salaries						
a. Base Salaries				38,519,783.00		38,904,982.00
b. Step & Column Adjustment				385,199.00		389,049.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	38,519,783.00	1.00%	38,904,982.00	1.00%	39,294,031.00
3. Employee Benefits	3000-3999	26,640,202.00	2.54%	27,317,562.00	1.19%	27,643,748.00
4. Books and Supplies	4000-4999	3,806,799.00	(11.28%)	3,377,503.00	5.20%	3,553,176.00
5. Services and Other Operating Expenditures	5000-5999	15,661,891.00	(45.99%)	8,458,840.00	(1.85%)	8,302,338.00
6. Capital Outlay	6000-6999	4,629,889.00	(85.15%)	687,394.00	0.00%	687,394.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	52,145,175.00	(1.79%)	51,209,505.00	(1.92%)	50,228,615.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(23,101,390.00)	(22.69%)	(17,859,634.00)	(1.92%)	(17,516,455.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		134,630,840.00	(4.75%)	128,232,341.00	.20%	128,490,398.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(15,527,668.00)		(4,501,845.00)		(3,749,277.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		46,010,714.38		30,483,046.38		25,981,201.38
2. Ending Fund Balance (Sum lines C and D1)		30,483,046.38		25,981,201.38		22,231,924.38
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
d. Assigned	9780	10,670,545.00		9,738,120.00		6,745,506.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	18,869,948.00		14,990,886.00		14,484,121.00
2. Unassigned/Unappropriated	9790	917,553.38		1,227,195.38		977,297.38
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		30,483,046.38		25,981,201.38		22,231,924.38
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	18,869,948.00		14,990,886.00		14,484,121.00
c. Unassigned/Unappropriated	9790	917,553.38		1,227,195.38		977,297.38
(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)		19,787,501.38		16,218,081.38		15,461,418.38
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The other adjustments in B.1 certificated salaries will be covered by alternative funding should the funding source will not be enough in the 2 out years.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	109,039,648.00	1.32%	110,477,763.00	1.01%	111,592,627.00
2. Federal Revenues	8100-8299	67,338,219.00	(15.62%)	56,822,446.00	(1.70%)	55,854,204.00
3. Other State Revenues	8300-8599	44,459,297.00	(39.60%)	26,855,188.00	(17.17%)	22,243,181.00
4. Other Local Revenues	8600-8799	81,245,266.00	(40.78%)	48,110,383.00	(15.46%)	40,670,222.00
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	1,478,208.00	(78.18%)	322,491.00	(166.15%)	(213,335.00)
6. Total (Sum lines A1 thru A5c)		303,560,638.00	(20.09%)	242,588,271.00	(5.13%)	230,146,899.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				61,050,277.00		54,746,353.00
b. Step & Column Adjustment				610,502.00		547,461.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(6,914,426.00)		(1,696,885.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	61,050,277.00	(10.33%)	54,746,353.00	(2.10%)	53,596,929.00
2. Classified Salaries						
a. Base Salaries				60,318,980.00		57,439,347.00
b. Step & Column Adjustment				603,192.00		574,391.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,482,825.00)		(1,082,707.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	60,318,980.00	(4.77%)	57,439,347.00	(.88%)	56,931,031.00
3. Employee Benefits	3000-3999	68,886,705.00	(4.90%)	65,509,571.00	(.93%)	64,903,517.00
4. Books and Supplies	4000-4999	9,177,246.00	(62.52%)	3,439,718.00	(18.88%)	2,790,325.00
5. Services and Other Operating Expenditures	5000-5999	93,210,132.00	(53.52%)	43,320,794.00	(19.44%)	34,898,692.00
6. Capital Outlay	6000-6999	10,017,191.00	(90.47%)	954,236.00	(62.88%)	354,236.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	13,007,227.00	(62.16%)	4,921,454.00	(13.18%)	4,272,747.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	21,450,097.00	(24.44%)	16,208,341.00	(2.12%)	15,865,162.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		337,117,855.00	(26.87%)	246,539,814.00	(5.24%)	233,612,639.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(33,557,217.00)		(3,951,543.00)		(3,465,740.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		68,716,903.46		35,159,686.46		31,208,143.46
2. Ending Fund Balance (Sum lines C and D1)		35,159,686.46		31,208,143.46		27,742,403.46
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	35,159,687.34		31,208,143.46		27,742,403.46
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(.88)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		35,159,686.46		31,208,143.46		27,742,403.46
E. AVAILABLE RESERVES						
1.County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The other adjustments in B1 and B2 for the certificated & classified salaries 1) there are about 1.6M in year 2 that are for non permanent positions, and 2) SCCOE will be looking for alternative funding that in the event that the funds are not incurred, the positions will be eliminated.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 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)		218,018.24	0.00%	218,018.24	0.00%	218,018.24
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	211,395,695.00	.72%	212,922,369.00	.57%	214,133,071.00
2. Federal Revenues	8100-8299	67,338,219.00	(15.62%)	56,822,446.00	(1.70%)	55,854,204.00
3. Other State Revenues	8300-8599	45,129,314.00	(39.03%)	27,514,118.00	(16.76%)	22,902,111.00
4. Other Local Revenues	8600-8799	98,800,582.00	(30.10%)	69,059,834.00	(10.22%)	61,998,634.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		422,663,810.00	(13.33%)	366,318,767.00	(3.12%)	354,888,020.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				77,378,768.00		70,882,542.00
b. Step & Column Adjustment				773,785.00		708,823.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(7,270,011.00)		(1,696,885.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	77,378,768.00	(8.40%)	70,882,542.00	(1.39%)	69,894,480.00
2. Classified Salaries						
a. Base Salaries				98,838,763.00		96,344,329.00
b. Step & Column Adjustment				988,391.00		963,440.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,482,825.00)		(1,082,707.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	98,838,763.00	(2.52%)	96,344,329.00	(.12%)	96,225,062.00
3. Employee Benefits	3000-3999	95,526,907.00	(2.83%)	92,827,133.00	(.30%)	92,547,265.00
4. Books and Supplies	4000-4999	12,984,045.00	(47.50%)	6,817,221.00	(6.95%)	6,343,501.00
5. Services and Other Operating Expenditures	5000-5999	108,872,023.00	(52.44%)	51,779,634.00	(16.57%)	43,201,030.00
6. Capital Outlay	6000-6999	14,647,080.00	(88.79%)	1,641,630.00	(36.55%)	1,041,630.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	65,152,402.00	(13.85%)	56,130,959.00	(2.90%)	54,501,362.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,651,293.00)	0.00%	(1,651,293.00)	0.00%	(1,651,293.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		471,748,695.00	(20.56%)	374,772,155.00	(3.38%)	362,103,037.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(49,084,885.00)		(8,453,388.00)		(7,215,017.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		114,727,617.84		65,642,732.84		57,189,344.84
2. Ending Fund Balance (Sum lines C and D1)		65,642,732.84		57,189,344.84		49,974,327.84
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740	35,159,687.34		31,208,143.46		27,742,403.46
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2025-26 Projection (C)	% Change (Cols. E-C/C) (D)	2026-27 Projection (E)
d. Assigned	9780	10,670,545.00		9,738,120.00		6,745,506.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	18,869,948.00		14,990,886.00		14,484,121.00
2. Unassigned/Unappropriated	9790	917,552.50		1,227,195.38		977,297.38
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		65,642,732.84		57,189,344.84		49,974,327.84
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	18,869,948.00		14,990,886.00		14,484,121.00
c. Unassigned/Unappropriated	9790	917,553.38		1,227,195.38		977,297.38
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.88)		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)		19,787,500.50		16,218,081.38		15,461,418.38
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.19%		4.33%		4.27%
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? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): Santa Clara County Areas 1, 2, 3, 4 & 7 SELPA	Yes					
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		66,690,644.00		66,690,644.00		66,690,644.00
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)		471,748,695.00		374,772,155.00		362,103,037.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		471,748,695.00		374,772,155.00		362,103,037.00
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)		471,748,695.00		374,772,155.00		362,103,037.00
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)		9,434,973.90		7,495,443.10		7,242,060.74
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		2,584,000.00		2,584,000.00		2,584,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		9,434,973.90		7,495,443.10		7,242,060.74
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2024-25 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	471,748,695.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	66,532,988.00
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	387,695.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	12,242,889.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	63,317,326.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	9,547,973.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,838,253.00
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)				87,334,136.00
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)				317,881,571.00
Section II - Expenditures Per ADA				2024-25 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*				449.33
B. Expenditures per ADA (Line I.E divided by Line II.A)				707,456.82
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.)	244,755,930.24			526,300.25
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)	244,755,930.24			526,300.25
B. Required effort (Line A.2 times 90%)	220,280,337.22			473,670.23
C. Current year expenditures (Line I.E and Line II.B)	317,881,571.00			707,456.82
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 2026-27 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

First Interim
2024-25 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01I COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(520,870.00)	0.00	(1,651,293.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
08I STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
09I CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
10I SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11I ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
12I CHILD DEVELOPMENT FUND								
Expenditure Detail	520,433.00	0.00	1,651,293.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
13I CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
14I DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
15I PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
16I FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
17I SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
18I SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
19I FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
20I SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
21I BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	520,870.00	(520,870.00)	1,651,293.00	(1,651,293.00)	0.00	0.00		

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 funded ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption.

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

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 1B-2)	Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)				
Current Year (2024-25)	243.40	249.33	2.4%	Not Met
1st Subsequent Year (2025-26)	237.36	243.28	2.5%	Not Met
2nd Subsequent Year (2026-27)	230.00	235.93	2.6%	Not Met
District Funded County Program ADA (Form A/AI, Line B2g)				
Current Year (2024-25)	753.07	753.07	0.0%	Met
1st Subsequent Year (2025-26)	753.07	753.07	0.0%	Met
2nd Subsequent Year (2026-27)	753.07	753.07	0.0%	Met
County Operations Grant ADA (Form A/AI, Line B5)				
Current Year (2024-25)	218,018.24	218,018.24	0.0%	Met
1st Subsequent Year (2025-26)	218,018.24	218,018.24	0.0%	Met
2nd Subsequent Year (2026-27)	218,018.24	218,018.24	0.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)				
Current Year (2024-25)	200.00	200.00	0.0%	Met
1st Subsequent Year (2025-26)	200.00	200.00	0.0%	Met
2nd Subsequent Year (2026-27)	200.00	200.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

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

Explanation:
(required if NOT met)

Updated the projections to include the 23-24 P-Annual ADA which was not available during budget development . This slightly increased due to the 3-prior-year averaging of ADA.

2. CRITERION: LCFF Revenue

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

County Office LCFF Revenue Standard Percentage Range:

-2.0% to +2.0%

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

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

LCFF Revenue					
(Fund 01, Objects 8011, 8012, 8020-8089)					
	Budget Adoption	First Interim			
Fiscal Year	(Form 01CS, Item 2C)	Projected Year Totals		Percent Change	Status
Current Year (2024-25)	248,232,311.00	248,611,647.00		.2%	Met
1st Subsequent Year (2025-26)	248,314,351.00	248,700,206.00		.2%	Met
2nd Subsequent Year (2026-27)	248,410,479.00	248,796,044.00		.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		
		Projected Year Totals		
		(Form 01I, Objects 1000-3999)		
	(Form 01CS, Item 3B)	(Form MYPI, Lines B1-B3)		
Current Year (2024-25)	262,609,607.00	271,744,438.00	3.5%	Met
1st Subsequent Year (2025-26)	255,067,958.00	260,054,004.00	2.0%	Met
2nd Subsequent Year (2026-27)	255,166,106.00	258,666,807.00	1.4%	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 (2024-25)	57,981,023.00	67,338,219.00	16.1%	Yes
1st Subsequent Year (2025-26)	55,807,589.00	56,822,446.00	1.8%	No
2nd Subsequent Year (2026-27)	55,031,666.00	55,854,204.00	1.5%	No

Explanation:
(required if Yes) The increase in 2024-25 from budget adoption to the first interim reporting is due to the budgeting of the approved carryover from 2023-34 which includes, among others, for the following grants: 1) \$4.5M for Head Start program, 2) \$1.4M for School Based Mental Health grant, 3) approximately \$1M for the Digital Equity grant, 4) \$588K for the Mental Health Service grant and 5) \$625K for the Education Innovation and Research.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2024-25)	30,302,667.00	45,129,314.00	48.9%	Yes
1st Subsequent Year (2025-26)	27,914,550.00	27,514,118.00	-1.4%	No
2nd Subsequent Year (2026-27)	23,726,146.00	22,902,111.00	-3.5%	No

Explanation:
(required if Yes) The increase in 2024-25 from budget adoption to the first interim reporting is due mostly from the approved carryover from 2023-34 which includes for the following grants: 1) Approximate \$5M for Integrated Data System grant, 2) \$2M for Statewide Residency Technical Assistance Center (SRTAC) grant, 3) \$1.5M each for CA Community Schools Partnerships Program (CCSPP) and K-12 Strong Workforce Program, 4) \$1.4M for UPK Early Education Teacher Development Grant and 5) around \$602K for the Classified Summer Employee Assistance Program.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2024-25)	70,760,944.00	98,800,582.00	39.6%	Yes
1st Subsequent Year (2025-26)	64,837,176.00	69,059,834.00	6.5%	Yes
2nd Subsequent Year (2026-27)	60,103,789.00	61,998,634.00	3.2%	No

Explanation:
(required if Yes) The increases from the 24-25 budget adoption to first interim reporting for approximately \$28M include: 1) \$12.4M for the Children and Youth Behavioral Health Initiative (CYBHI), 2) about \$8.4M carryover from prior fiscal year, 3) \$1.8M increase in Special Ed program, 4) 1.4M for both the Youth Behavioral Health Initiative and School Based Wellness Center. The increase in year 2 is for 1) \$2.3M for the Special Education program, 2) \$1.4M for the CYBHI.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2024-25)	7,711,423.00	12,984,045.00	68.4%	Yes
1st Subsequent Year (2025-26)	6,677,085.00	6,817,221.00	2.1%	No
2nd Subsequent Year (2026-27)	6,073,711.00	6,343,501.00	4.4%	No

Explanation:
(required if Yes) The increases in the current year of about \$5.2M are program realignment of budget as of first interim which include: 1) \$2M for Medi-Cal billing options, 2) \$589K for Head Start Program, 3) \$491K for Alternative Education program.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2024-25)	63,539,655.00	108,872,023.00	71.3%	Yes
1st Subsequent Year (2025-26)	52,914,062.00	51,779,634.00	-2.1%	No
2nd Subsequent Year (2026-27)	44,652,903.00	43,201,030.00	-3.3%	No

Explanation:
(required if Yes) The increases in the current year are for the following: 1) \$24M from the approved carryover from 2023-24 for various programs, 2) \$2.4M for Head Start, 3) \$1.7M for Special Ed program, 4) \$2.6M for CYBHI, 5) \$1.2M for SBMH Services grant and other grants received after budget adoption. These budget are for the program/grant requirements.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	Budget	Projected Year Totals		
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2024-25)	159,044,634.00	211,268,115.00	32.8%	Not Met
1st Subsequent Year (2025-26)	148,559,315.00	153,396,398.00	3.3%	Met
2nd Subsequent Year (2026-27)	138,861,601.00	140,754,949.00	1.4%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2024-25)	71,251,078.00	121,856,068.00	71.0%	Not Met
1st Subsequent Year (2025-26)	59,591,147.00	58,596,855.00	-1.7%	Met
2nd Subsequent Year (2026-27)	50,726,614.00	49,544,531.00	-2.3%	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.						
	<table><tr><td>Explanation: Federal Revenue (linked from 4A if NOT met)</td><td>The increase in 2024-25 from budget adoption to the first interim reporting is due to the budgeting of the approved carry over from 2023-34 which includes, among others, for the following grants: 1) \$4.5M for Head Start program, 2) \$1.4M for School Based Mental Health grant, 3) approximately \$1M for the Digital Equity grant, 4) \$588K for the Mental Health Service grant and 5) \$625K for the Education Innovation and Research.</td></tr><tr><td>Explanation: Other State Revenue (linked from 4A if NOT met)</td><td>The increase in 2024-25 from budget adoption to the first interim reporting is due mostly from the approved carry over from 2023-34 which includes for the following grants: 1) Approximate \$5M for Integrated Data System grant, 2) \$2M for Statewide Residency Technical Assistance Center (SRTAC) grant, 3) \$1.5M each for CA Community Schools Partnerships Program (CCSPP) and K-12 Strong Workforce Program, 4) \$1.4M for UPK Early Education Teacher Development Grant and 5) around \$602K for the Classified Summer Employee Assistance Program.</td></tr><tr><td>Explanation: Other Local Revenue (linked from 4A if NOT met)</td><td>The increases from the 24-25 budget adoption to first interim reporting for approximately \$28M include: 1) \$12.4M for the Children and Youth Behavioral Health Initiative (CYBHI), 2) about \$8.4M carry over from prior fiscal year, 3) \$1.8M increase in Special Ed program, 4) 1.4M for both the Youth Behavioral Health Initiative and School Based Wellness Center. The increase in year 2 is for 1) \$2.3M for the Special Education program, 2) \$1.4M for the CYBHI.</td></tr></table>	Explanation: Federal Revenue (linked from 4A if NOT met)	The increase in 2024-25 from budget adoption to the first interim reporting is due to the budgeting of the approved carry over from 2023-34 which includes, among others, for the following grants: 1) \$4.5M for Head Start program, 2) \$1.4M for School Based Mental Health grant, 3) approximately \$1M for the Digital Equity grant, 4) \$588K for the Mental Health Service grant and 5) \$625K for the Education Innovation and Research.	Explanation: Other State Revenue (linked from 4A if NOT met)	The increase in 2024-25 from budget adoption to the first interim reporting is due mostly from the approved carry over from 2023-34 which includes for the following grants: 1) Approximate \$5M for Integrated Data System grant, 2) \$2M for Statewide Residency Technical Assistance Center (SRTAC) grant, 3) \$1.5M each for CA Community Schools Partnerships Program (CCSPP) and K-12 Strong Workforce Program, 4) \$1.4M for UPK Early Education Teacher Development Grant and 5) around \$602K for the Classified Summer Employee Assistance Program.	Explanation: Other Local Revenue (linked from 4A if NOT met)	The increases from the 24-25 budget adoption to first interim reporting for approximately \$28M include: 1) \$12.4M for the Children and Youth Behavioral Health Initiative (CYBHI), 2) about \$8.4M carry over from prior fiscal year, 3) \$1.8M increase in Special Ed program, 4) 1.4M for both the Youth Behavioral Health Initiative and School Based Wellness Center. The increase in year 2 is for 1) \$2.3M for the Special Education program, 2) \$1.4M for the CYBHI.
Explanation: Federal Revenue (linked from 4A if NOT met)	The increase in 2024-25 from budget adoption to the first interim reporting is due to the budgeting of the approved carry over from 2023-34 which includes, among others, for the following grants: 1) \$4.5M for Head Start program, 2) \$1.4M for School Based Mental Health grant, 3) approximately \$1M for the Digital Equity grant, 4) \$588K for the Mental Health Service grant and 5) \$625K for the Education Innovation and Research.						
Explanation: Other State Revenue (linked from 4A if NOT met)	The increase in 2024-25 from budget adoption to the first interim reporting is due mostly from the approved carry over from 2023-34 which includes for the following grants: 1) Approximate \$5M for Integrated Data System grant, 2) \$2M for Statewide Residency Technical Assistance Center (SRTAC) grant, 3) \$1.5M each for CA Community Schools Partnerships Program (CCSPP) and K-12 Strong Workforce Program, 4) \$1.4M for UPK Early Education Teacher Development Grant and 5) around \$602K for the Classified Summer Employee Assistance Program.						
Explanation: Other Local Revenue (linked from 4A if NOT met)	The increases from the 24-25 budget adoption to first interim reporting for approximately \$28M include: 1) \$12.4M for the Children and Youth Behavioral Health Initiative (CYBHI), 2) about \$8.4M carry over from prior fiscal year, 3) \$1.8M increase in Special Ed program, 4) 1.4M for both the Youth Behavioral Health Initiative and School Based Wellness Center. The increase in year 2 is for 1) \$2.3M for the Special Education program, 2) \$1.4M for the CYBHI.						
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.						
	<table><tr><td>Explanation: Books and Supplies (linked from 4A if NOT met)</td><td>The increases in the current year of about \$5.2M are program realignment of budget as of first interim which include: 1) \$2M for Medi-Cal billing options, 2) \$589K for Head Start Program, 3) \$491K for Alternative Education program.</td></tr><tr><td>Explanation: Services and Other Exps (linked from 4A if NOT met)</td><td>The increases in the current year are for the following: 1) \$24M from the approved carry over from 2023-24 for various programs, 2) \$2.4M for Head Start, 3) \$1.7M for Special Ed program, 4) \$2.6M for CYBHI, 5) \$1.2M for SBMH Services grant and other grants received after budget adoption. These budget are for the program/grant requirements.</td></tr></table>	Explanation: Books and Supplies (linked from 4A if NOT met)	The increases in the current year of about \$5.2M are program realignment of budget as of first interim which include: 1) \$2M for Medi-Cal billing options, 2) \$589K for Head Start Program, 3) \$491K for Alternative Education program.	Explanation: Services and Other Exps (linked from 4A if NOT met)	The increases in the current year are for the following: 1) \$24M from the approved carry over from 2023-24 for various programs, 2) \$2.4M for Head Start, 3) \$1.7M for Special Ed program, 4) \$2.6M for CYBHI, 5) \$1.2M for SBMH Services grant and other grants received after budget adoption. These budget are for the program/grant requirements.		
Explanation: Books and Supplies (linked from 4A if NOT met)	The increases in the current year of about \$5.2M are program realignment of budget as of first interim which include: 1) \$2M for Medi-Cal billing options, 2) \$589K for Head Start Program, 3) \$491K for Alternative Education program.						
Explanation: Services and Other Exps (linked from 4A if NOT met)	The increases in the current year are for the following: 1) \$24M from the approved carry over from 2023-24 for various programs, 2) \$2.4M for Head Start, 3) \$1.7M for Special Ed program, 4) \$2.6M for CYBHI, 5) \$1.2M for SBMH Services grant and other grants received after budget adoption. These budget are for the program/grant requirements.						

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.

		First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
Required Minimum Contribution			
1. OMMA/RMA Contribution	4,038,925.00	4,038,925.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		3,937,655.00	

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	4.2%	4.3%	4.3%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	1.4%	1.4%	1.4%

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

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

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

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

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

a. Enter the name(s) of the SELPA(s):

Santa Clara County Areas 1, 2, 3, 4 & 7 SELPA

	Current Year Projected Year Totals (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	66,690,644.00	66,690,644.00	66,690,644.00

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			Status
	Net Change in	Total Unrestricted Expenditures	Deficit Spending Level	
	Unrestricted Fund Balance	and Other Financing Uses	(If Net Change in Unrestricted Fund	
	(Form 011, Section E) (Form MYPI, Line C)	(Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Balance is negative, else N/A)	
Current Year (2024-25)	(15,527,668.00)	134,630,840.00	11.5%	Not Met
1st Subsequent Year (2025-26)	(4,501,845.00)	128,232,341.00	3.5%	Not Met
2nd Subsequent Year (2026-27)	(3,749,277.00)	128,490,398.00	2.9%	Not Met

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

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

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

Explanation:
(required if NOT met)

SCCOE is not deficit spending but use of fund balance. Fund balance is allocated for designated purposes. In 2024-25, the fund balance is budgeted as, 1) \$4.2M for Facilities projects, 2) \$3.1M for Differentiated Assistance grant, 3) \$1.9M for Technology and Data Services (TDS) , 4) general fund for \$3.9M and 5) for other programs for about \$2.4M. In the 2 out years, TDS projects use of fund balance at \$2M each year.

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	County School Service Fund	
	Projected Year Totals	
	(Form 011, Line F2)(Form MYPI, Line D2)	
		Status
Current Year (2024-25)	65,642,732.84	Met
1st Subsequent Year (2025-26)	57,189,344.84	Met
2nd Subsequent Year (2026-27)	49,974,327.84	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 (2024-25)	111,509,426.00	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 \$87,000 (greater of)	0 to \$7,653,999
4% or \$383,000 (greater of)	\$7,654,000 to \$19,138,999
3% or \$766,000 (greater of)	\$19,139,000 to \$86,123,000
2% or \$2,584,000 (greater of)	\$86,123,001 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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	471,748,695.00	374,772,155.00	362,103,037.00
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

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

		Current Year	1st Subsequent Year	2nd Subsequent Year
		Projected Year Totals	Year	
		(2024-25)	(2025-26)	(2026-27)
1.	Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	471,748,695.00	374,772,155.00	362,103,037.00
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)	471,748,695.00	374,772,155.00	362,103,037.00
4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	9,434,973.90	7,495,443.10	7,242,060.74
6.	Reserve Standard - by Amount (From percentage level chart above)	2,584,000.00	2,584,000.00	2,584,000.00
7.	County Office's Reserve Standard (Greater of Line A5 or Line A6)	9,434,973.90	7,495,443.10	7,242,060.74

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

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

		Current Year	1st Subsequent Year	2nd Subsequent Year
		Projected Year Totals	Year	
		(2024-25)	(2025-26)	(2026-27)
Reserve Amounts				
(Unrestricted resources 0000-1999 except line 4)				
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)	18,869,948.00	14,990,886.00	14,484,121.00
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	917,553.38	1,227,195.38	977,297.38
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)	(.88)	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)	19,787,500.50	16,218,081.38	15,461,418.38
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	4.19%	4.33%	4.27%
County Office's Reserve Standard				
(Section 8A, Line 7):		9,434,973.90	7,495,443.10	7,242,060.74
Status:		Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

County Office's Contributions and Transfers Standard:

-5.0% to 5.0% or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2024-25)	(2,771,128.00)	(2,717,224.00)	-1.9%	(53,904.00)	Met
1st Subsequent Year (2025-26)	(1,610,806.00)	(1,554,327.00)	-3.5%	(56,479.00)	Met
2nd Subsequent Year (2026-27)	(1,064,096.00)	(1,007,131.00)	-5.4%	(56,965.00)	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2024-25)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2026-27)	0.00	0.00	0.0%	0.00	Met
1d. Capital Project Cost Overruns					
Have capital project cost overruns occurred since budget adoption that may impact the county school service fund operational budget?					No

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

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

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

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

Explanation:
(required if NOT met)

There is a slight increase in contributions to Environment Education program for around 18K due to projected cost in operations.

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	Funding Sources (Revenues)	SACS Fund and Object Codes Used For: Debt Service (Expenditures)	Principal Balance as of July 1, 2024
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		2023-24 Form Debt		11,286,475
Other Long-term Commitments (do not include OPEB):				
TOTAL:				11,286,475

Type of Commitment (continued):	Prior Year (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Leases				
Certificates of Participation	981,750	0	0	0
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	981,750	0	0	0
Has total annual payment increased over prior year (2023-24)		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2 OPEB Liabilities

- a. Total OPEB liability
b. OPEB plan(s) fiduciary net position (if applicable)
c. Total/Net OPEB liability (Line 2a minus Line 2b)

d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

Budget Adoption

(Form 01CS, Item S7A)

First Interim

17,182,157.00	23,518,518.00
25,271,902.00	25,229,185.00
(8,089,745.00)	(1,710,667.00)
Actuarial	Actuarial
Jun 30, 2023	Jun 30, 2024

3 OPEB Contributions

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

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

Budget Adoption

(Form 01CS, Item S7A)

First Interim

0.00	0.00
0.00	0.00
0.00	0.00

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

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

0.00	0.00
0.00	0.00
0.00	0.00

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

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

617,108.00	843,795.00
702,387.00	1,003,252.00
762,845.00	1,115,316.00

- d. Number of retirees receiving OPEB benefits

Current Year (2024-25)

1st Subsequent Year (2025-26)

2nd Subsequent Year (2026-27)

54.00	51.00
54.00	51.00
54.00	51.00

4. Comments:

Effective September 1, 2023, the Office agrees to provide contributions for medical insurance coverage for all SEIU unit workers who retire under the Public Employees' Retirement System (PERS) at or after the age of fifty-five (55) as of follows: For a unit worker with 10 or more years of continuous service with the Office, the Office will pay 50% of the medical cost of the retiree; after 15 years of continuous service with the Office, the unit member will be eligible for 75% full medical coverage; after 20 years of continuous service with the Office, the unit member will be eligible for 100% of full medical coverage.

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

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

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

Yes

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

No

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

No

2 Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)		First Interim
11,241,000.00		11,419,499.00
0.00		0.00

3 Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2024-25)
1st Subsequent Year (2025-26)
2nd Subsequent Year (2026-27)

Budget Adoption (Form 01CS, Item S7B)		First Interim
9,305,331.00		9,404,176.00
9,305,331.00		9,404,176.00
9,305,331.00		9,404,176.00

- b. Amount contributed (funded) for self-insurance programs
Current Year (2024-25)
1st Subsequent Year (2025-26)
2nd Subsequent Year (2026-27)

9,305,331.00		9,404,176.00
9,305,331.00		9,404,176.00
9,305,331.00		9,404,176.00

4 Comments:

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

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of certificated (non-management) full-time-equivalent (FTE) positions	326.0	312.9	312.9	312.9

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

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

Yes

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since Budget Adoption

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

Jul 29, 2024

3. Period covered by the agreement:

Begin Date:

Jul 01, 2022

End Date:

Jun 30, 2025

4. Salary settlement:

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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")

1,290,862

1,304,391

1,317,889

Reopener in 24-25 (year 3 of 3- year agreement)

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

Funding are from both unrestricted and restricted resources. Additional note - The Association of County Educators/CA Teachers Association (ACE/CTA) and the Psychologists & Social Workers Association (PSWA) collective bargaining agreements was reopened for the 3rd year of the agreement term ending 2024-25. ACE/CTA settled for \$3,237 on schedule and PSWA was reopened and increased from 2% (included in budget adoption) to 2.5%.

Negotiations Not Settled

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

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

6. Amount included for any tentative salary schedule increases

Current Year

1st Subsequent Year

2nd Subsequent Year

(2024-25)

(2025-26)

(2026-27)

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

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

Yes

Yes

Yes

2. Total cost of H&W benefits

7,251,087

7,251,087

7,251,087

3. Percent of H&W cost paid by employer

100.0%

100.0%

100.0%

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

8.3%

0.0%

0.0%

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

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

No		

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

- 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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
492,857	497,785	502,763
1.0%	1.0%	1.0%

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 (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of classified (non-management) FTE positions	967.4	973.3	973.3	973.3

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.

Yes

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since Budget Adoption

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

Dec 09, 2024

3. Period covered by the agreement:

Begin Date:

Sep 01, 2022

End Date:

Aug 31, 2025

4. Salary settlement:

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

No

No

No

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

2,599,388

3,224,042

3,307,649

Reopener

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
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Yes

23,488,023

100.0%

8.3%

Yes

23,488,023

100.0%

0.0%

Yes

23,488,023

100.0%

0.0%

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

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

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

If Yes, explain the nature of the new costs:

No

Classified (Non-management) Step and Column Adjustments

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

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
819,063	827,254	835,527
1.0%	1.0%	1.0%

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

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

Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Yes	Yes	Yes
No	No	No

Classified (Non-management) - Other

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

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

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

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

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

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

If No, continue with section S8C.

n/a

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2023-24)	Current Year (2024-25)	1st Subsequent Year (2025-26)	2nd Subsequent Year (2026-27)
Number of management, supervisor, and confidential FTE positions	239.6	249.0	249.0	249.0

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

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

n/a

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

Management/Supervisor/Confidential
Step and Column Adjustments

Budget Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

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

Current Year
(2024-25)

1st Subsequent Year
(2025-26)

2nd Subsequent Year
(2026-27)

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	<div>No</div>
If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.		
2.	If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.	
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ADDITIONAL FISCAL INDICATORS

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)	No
A2.	Is the system of personnel position control independent from the payroll system?	No
A3.	Is the County Operations Grant ADA decreasing in both the prior and current fiscal years?	Yes
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?	No
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?	No
A6.	Does the county office provide uncapped (100% employer paid) health benefits for current or retired employees?	No
A7.	Does the county office have any reports that indicate fiscal distress? (If Yes, provide copies to the CDE.)	No
A8.	Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?	Yes

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

Comments: (optional)	A.8. Santa Clara County Board of Education (SCCBOE) appointed Dr. Charles Hinman as Interim County Superintendent of Schools, effective 10/17/2024.
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End of County Office First Interim Criteria and Standards Review

First Interim
Projected Totals 2024-25
Technical Review Checks

Phase - All

Display - All Technical Checks

Santa Clara County Office of Education

Santa Clara County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

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

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

GENERAL LEDGER CHECKS

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

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

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

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

FUND	RESOURCE	NEG. EFB
10	0000	(\$2,569.33)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.		
Total of negative resource balances for Fund 10		(\$2,569.33)
12	9010	(\$128,323.20)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.		
Total of negative resource balances for Fund 12		(\$128,323.20)
67	9010	(\$572,776.92)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.		
Total of negative resource balances for Fund 67		(\$572,776.92)

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

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

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

INTERFD-DIR-COST - (Warning) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds.				<u>Passed</u>
INTERFD-IN-OUT - (Warning) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629).				<u>Passed</u>
INTERFD-INDIRECT - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds.				<u>Passed</u>
INTERFD-INDIRECT-FN - (Warning) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function.				<u>Passed</u>
INTRA-FD-DIR-COST - (Fatal) - Transfers of Direct Costs (Object 5710) must net to zero by fund.				<u>Passed</u>
INTRA-FD-INDIRECT - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by fund.				<u>Passed</u>
INTRA-FD-INDIRECT-FN - (Fatal) - Transfers of Indirect Costs (Object 7310) must net to zero by function.				<u>Passed</u>
LCFF-TRANSFER - (Warning) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually.				<u>Passed</u>
LOTTERY-CONTRIB - (Fatal) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300).				<u>Passed</u>
OBJ-POSITIVE - (Warning) - The following objects have a negative balance by resource, by fund:				<u>Exception</u>
FUND	RESOURCE	OBJECT	VALUE	
10	0000	9790	(\$2,569.33)	
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.				
12	9010	9790	(\$128,323.20)	
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.				
67	9010	9790	(\$572,776.92)	
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.				
PASS-THRU-REV=EXP - (Warning) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327), by fund and resource.				<u>Passed</u>
REV-POSITIVE - (Warning) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.				<u>Passed</u>
RS-NET-POSITION-ZERO - (Fatal) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 95.				<u>Passed</u>
SE-PASS-THRU-REVENUE - (Warning) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.				<u>Passed</u>
UNASSIGNED-NEGATIVE - (Fatal) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 95.				<u>Passed</u>
UNR-NET-POSITION-NEG - (Fatal) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 95.				<u>Passed</u>

SUPPLEMENTAL CHECKS

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

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

EXPORT VALIDATION CHECKS

ADA-PROVIDE - (Fatal) - Average Daily Attendance data (Form AI) must be provided. **Passed**

CASHFLOW-PROVIDE - (Warning) - A Cashflow Worksheet (Form CASH) must be provided with your Budget Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) **Passed**

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

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

CHK-UNBALANCED-A - (Warning) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. **Passed**

CHK-UNBALANCED-B - (Fatal) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export is completed. **Passed**

CS-PROVIDE - (Fatal) - The Criteria and Standards Review (Form 01CSI) has been provided. **Passed**

FORM01-PROVIDE - (Fatal) - Form 01 (Form 01I) must be opened and saved. **Passed**

INTERIM-CERT-PROVIDE - (Fatal) - Interim Certification (Form CI) must be provided. **Passed**

MYP-PROVIDE - (Warning) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) **Passed**

MYPIO-PROVIDE - (Warning) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) **Passed**

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

First Interim
Board Approved Operating Budget 2024-25

Technical Review Checks

Phase - All

Display - All Technical Checks

Santa Clara County Office of Education

Santa Clara County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

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

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

GENERAL LEDGER CHECKS

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

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

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

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

FUND	RESOURCE	NEG. EFB
10	0000	(\$2,569.33)
Total of negative resource balances for Fund 10		(\$2,569.33)
12	9010	(\$128,323.20)
Total of negative resource balances for Fund 12		(\$128,323.20)
67	9010	(\$572,776.92)
Total of negative resource balances for Fund 67		(\$572,776.92)

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
10	0000	9790	(\$2,569.33)
12	9010	9790	(\$128,323.20)
67	9010	9790	(\$572,776.92)

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

First Interim
Original Budget 2024-25
Technical Review Checks

Phase - All
Display - All Technical Checks

Santa Clara County Office of Education

Santa Clara County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Passed

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

Passed

CHK-RESOURCExOBJECTB - (Informational)
- All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid.

Passed

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

Passed

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

Passed

GENERAL LEDGER CHECKS

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

Passed

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

Passed

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

Passed

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

Exception

FUND	RESOURCE	NEG. EFB
01	6266	(\$78,979.91)
Explanation: This has been cleared when the 9790 was rolled from FY 23-24 to FY 24-25.		
01	7810	(\$727,369.78)
Explanation: This has been cleared when the 9790 was rolled from FY 23-24 to FY 24-25.		
Total of negative resource balances for Fund 01		(\$806,349.69)
10	0000	(\$2,569.33)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.		
Total of negative resource balances for Fund 10		(\$2,569.33)
12	9010	(\$128,323.20)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.		
Total of negative resource balances for Fund 12		(\$128,323.20)
67	9010	(\$572,776.92)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.		
Total of negative resource balances for Fund 67		(\$572,776.92)

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

Passed

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
01	6266	9790	(\$78,979.91)
Explanation: This has been cleared when the 9790 was rolled from FY 23-24 to FY 24-25.			
01	7810	9790	(\$727,369.78)
Explanation: This has been cleared when the 9790 was rolled from FY 23-24 to FY 24-25.			
10	0000	9790	(\$2,569.33)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.			
12	9010	9790	(\$128,323.20)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.			
67	9010	9790	(\$572,776.92)
Explanation: There was a net decrease in the Fair Value Adjustment to Cash in County Treasury, resulting in a negative Ending Fund Balance.			

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

First Interim
Actuals to Date 2024-25
Technical Review Checks

Phase - All
Display - All Technical Checks

Santa Clara County Office of Education

Santa Clara County

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

F - Fatal (Data must be corrected; an explanation is not allowed)

W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)

O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

CHK-RESOURCExOBJECTB - (Informational) - All RESOURCE and OBJECT(objects 9791, 9793, and 9795) account code combinations should be valid. **Passed**

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

Passed

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

Passed

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

Passed