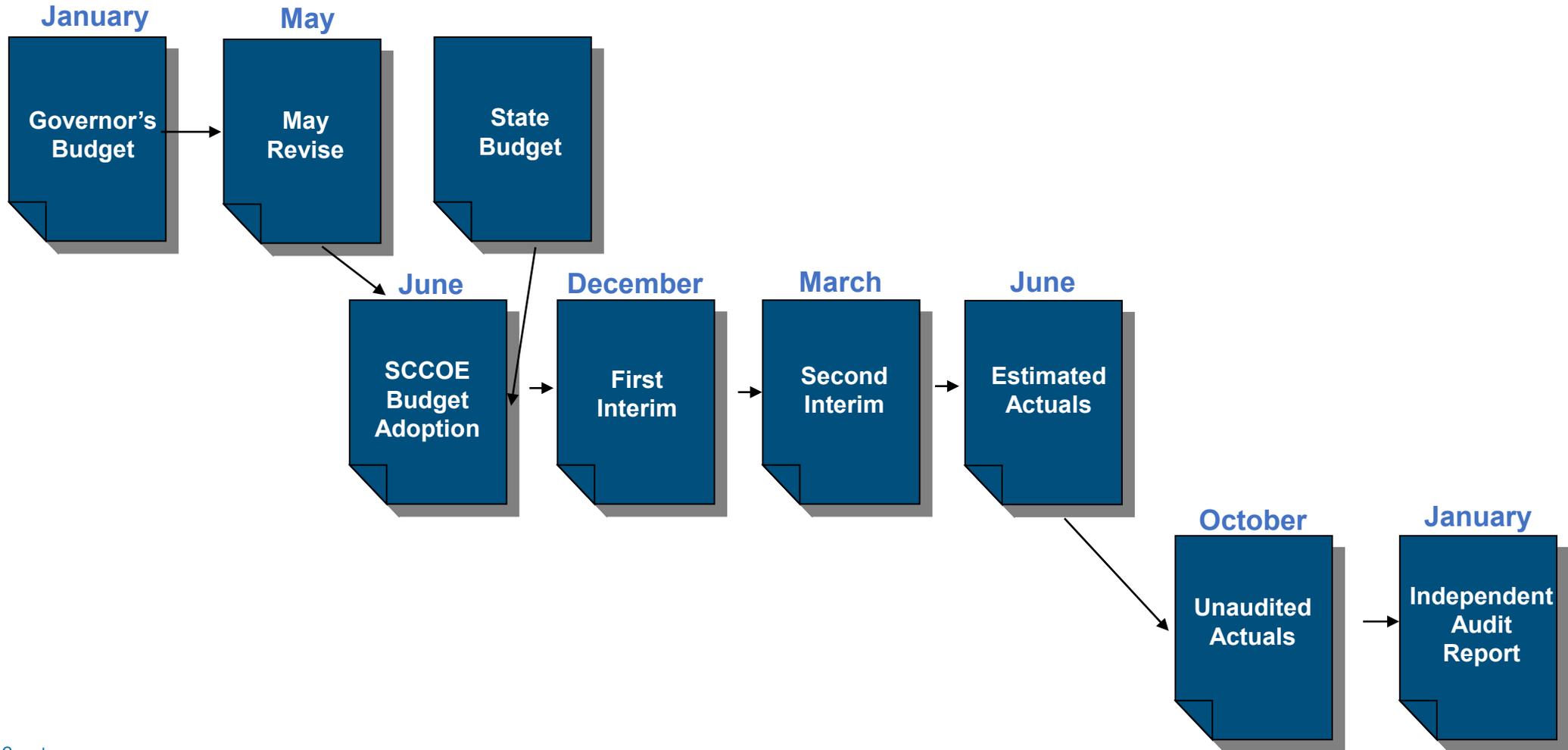


County School Services Fund Budget

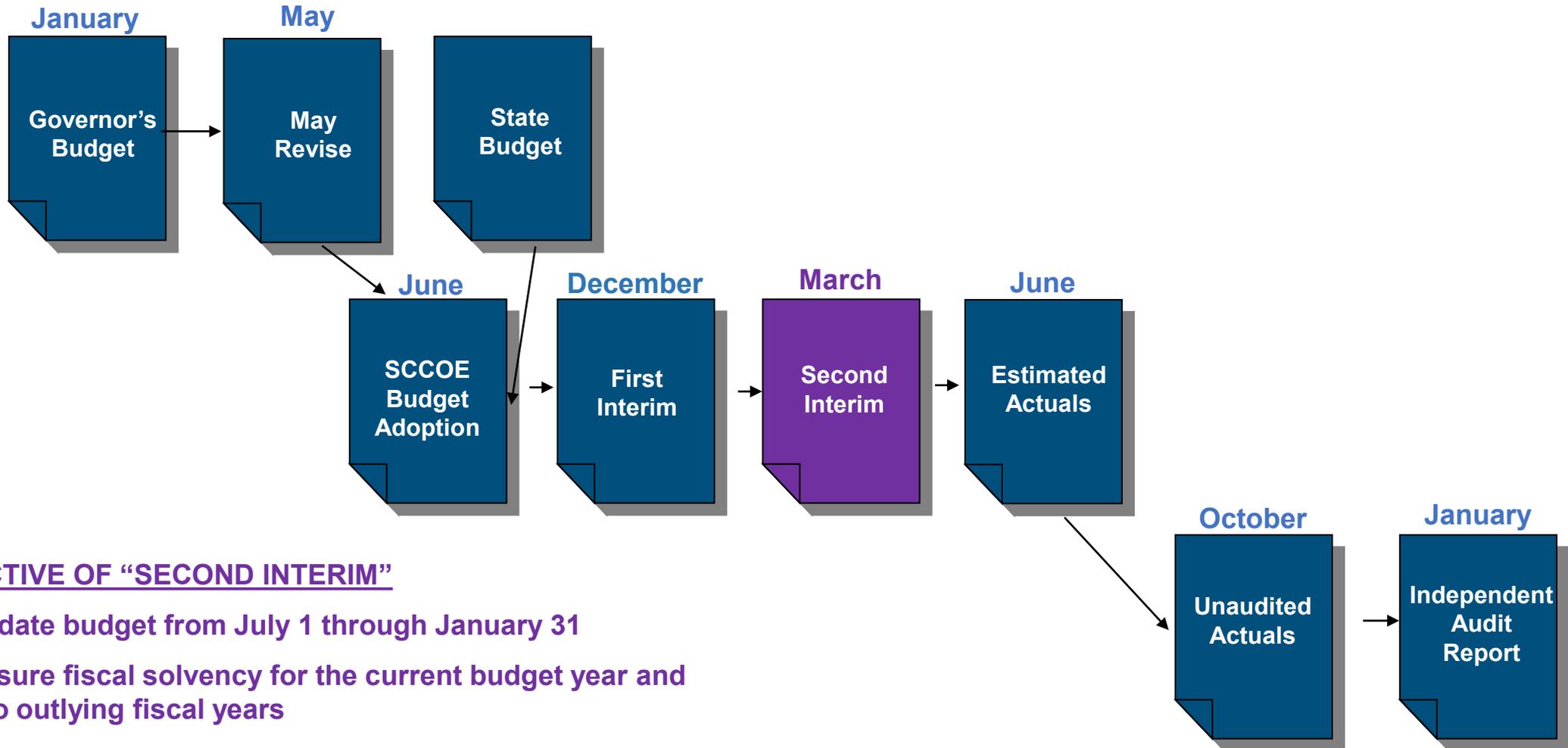
2023-24 Second Interim Report

March 6, 2024

Budgeting and Financial Reporting A Two Year Process



Budgeting and Financial Reporting A Two Year Process

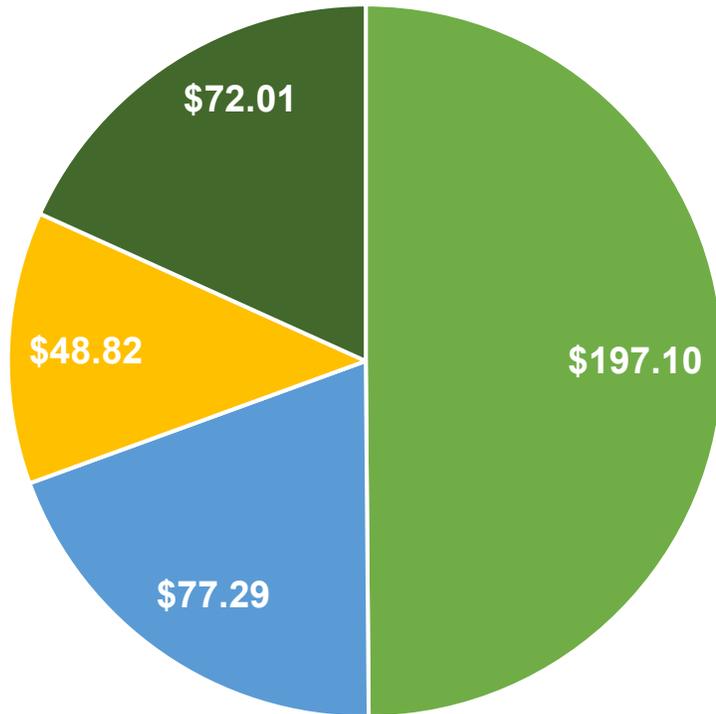


OBJECTIVE OF “SECOND INTERIM”

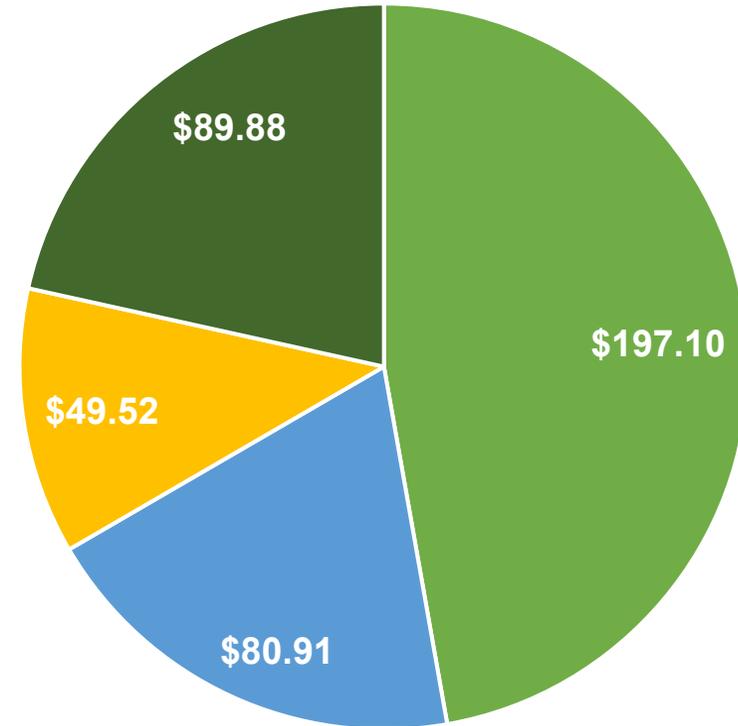
- Update budget from July 1 through January 31
- Ensure fiscal solvency for the current budget year and two outlying fiscal years

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

First Interim
\$395.22M

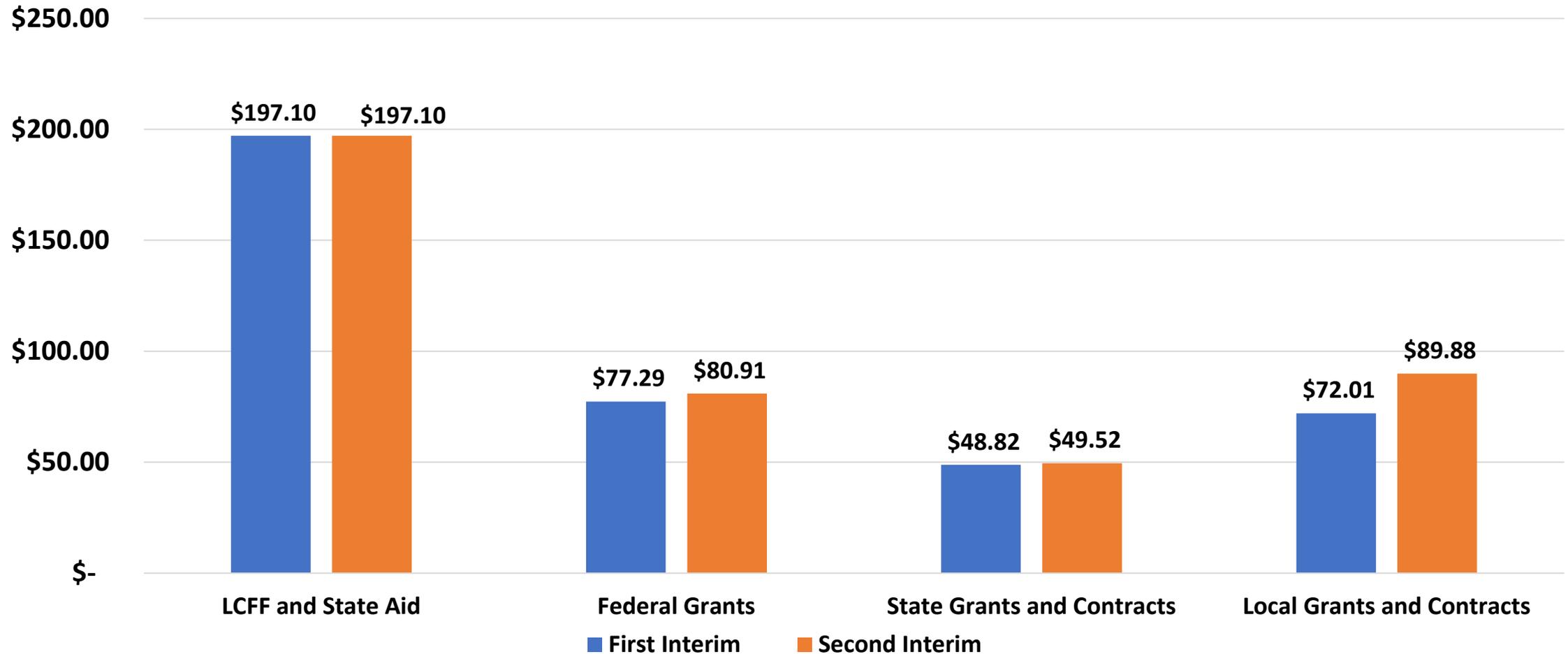


Second Interim
\$417.41M

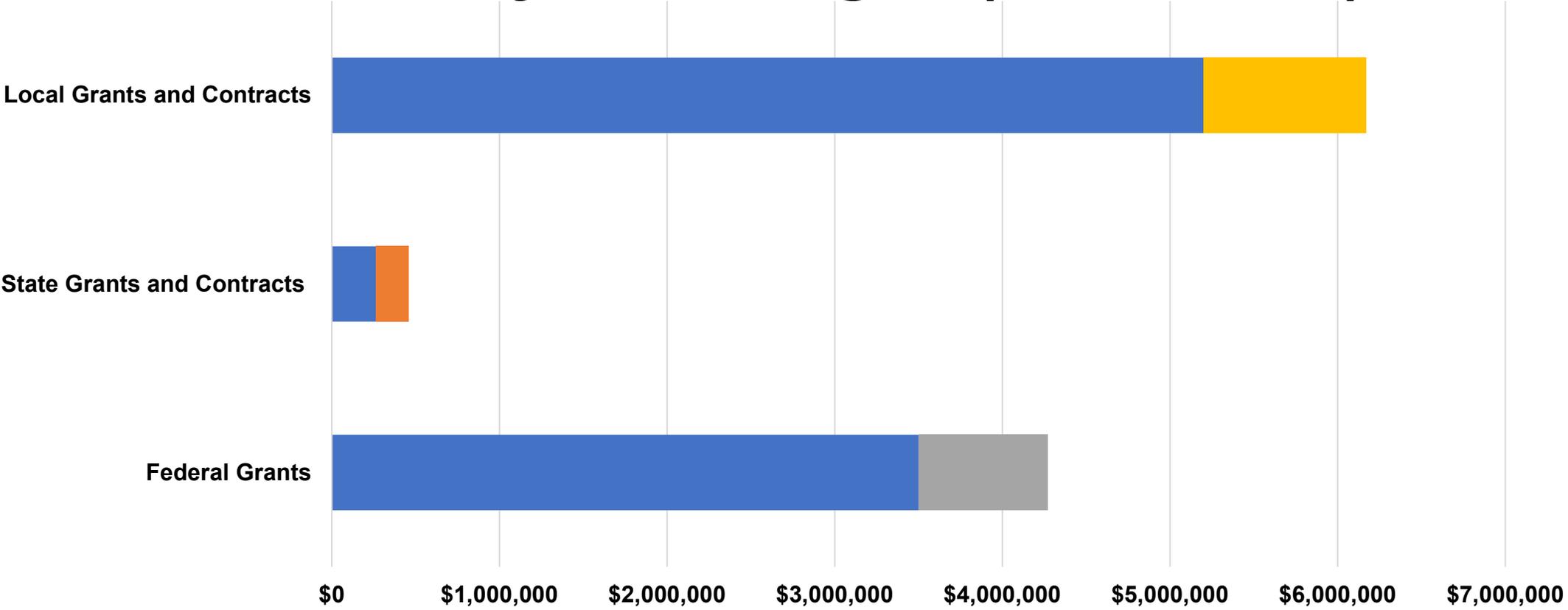


- LCFF and State Aid
- Federal
- State
- Local

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



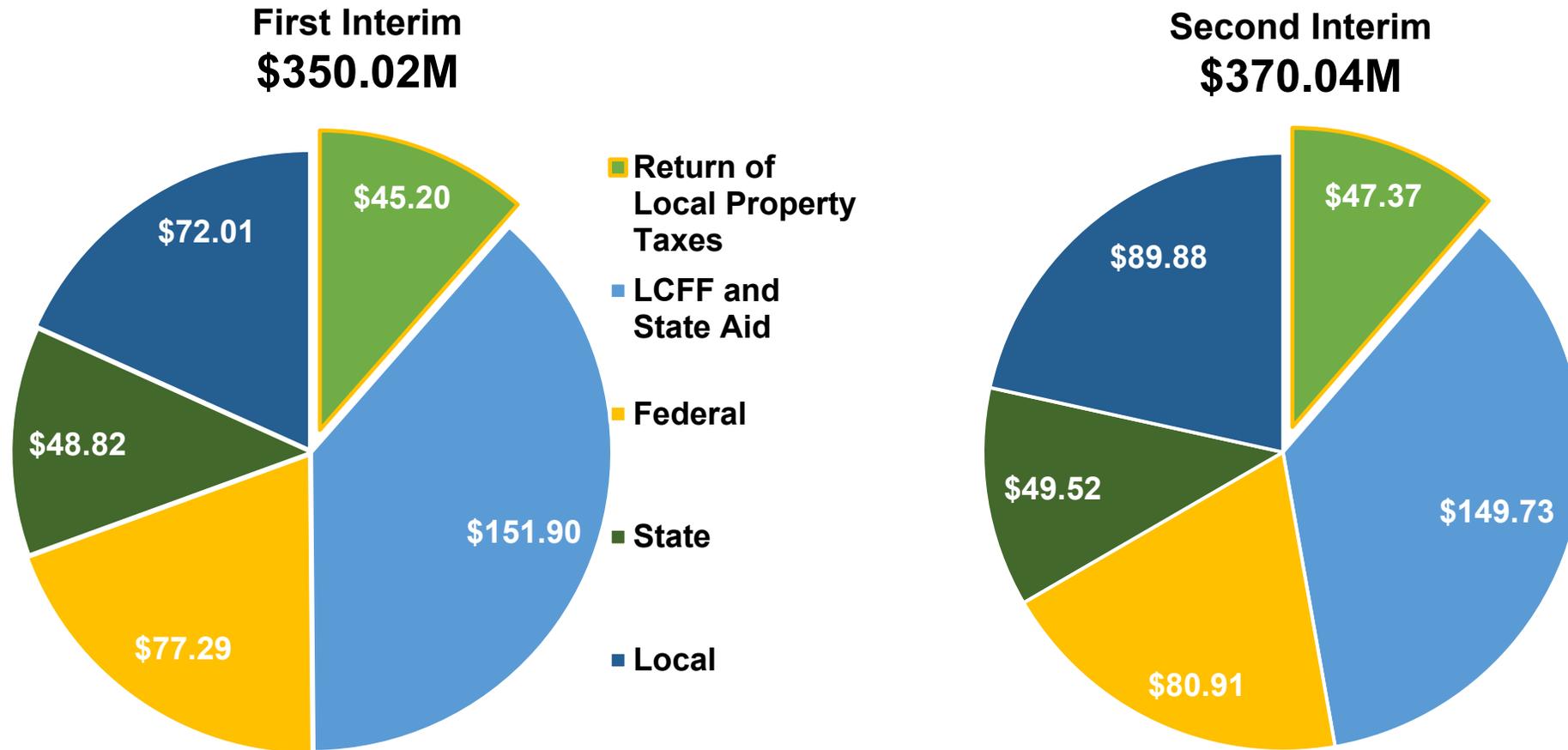
2023-24 First Interim to Second Interim Summary of Changes (in millions)



- Empowering Child Wellness
- Workforce Pathways & Diversification
- Literacy & Academic Achievement
- Special Education Expansion of Inclusive Practices

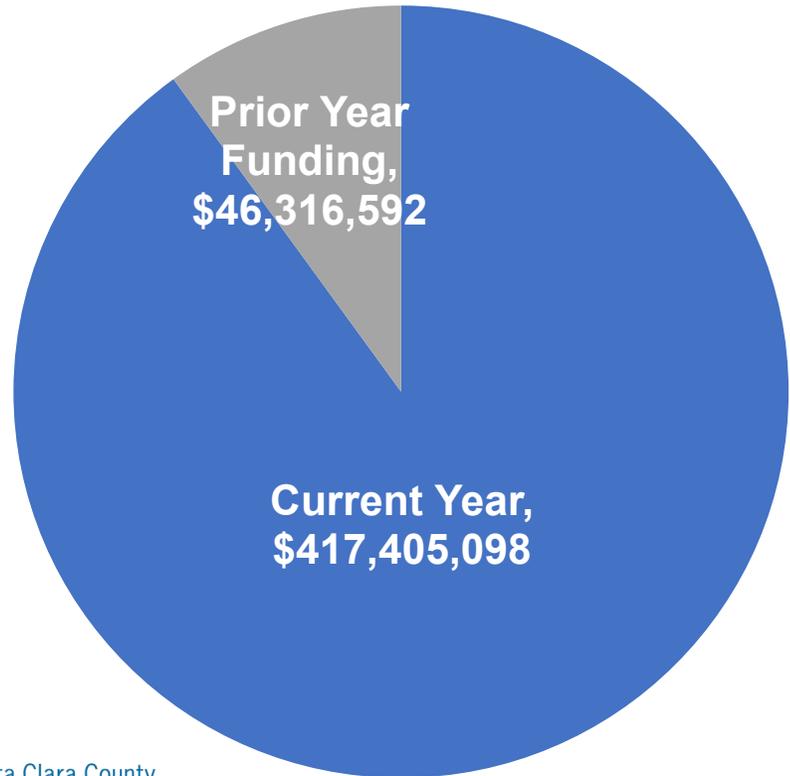
County School Service Fund

Combined Unrestricted and Restricted Revenues – Net of Return of Local Property Taxes 2023-24 – Second Interim (in millions)



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

Second Interim Funding Sources

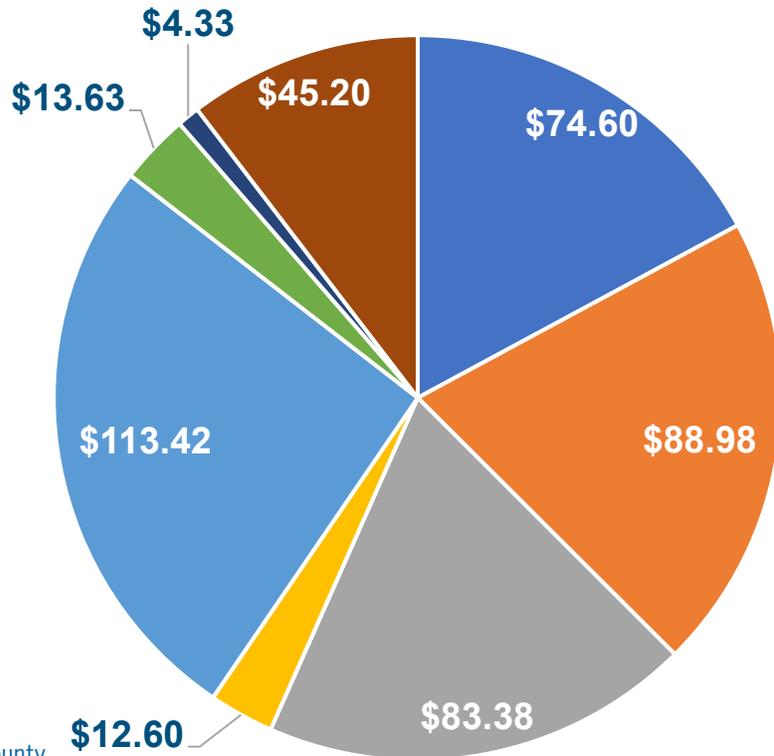


Summary of Prior Year Funding

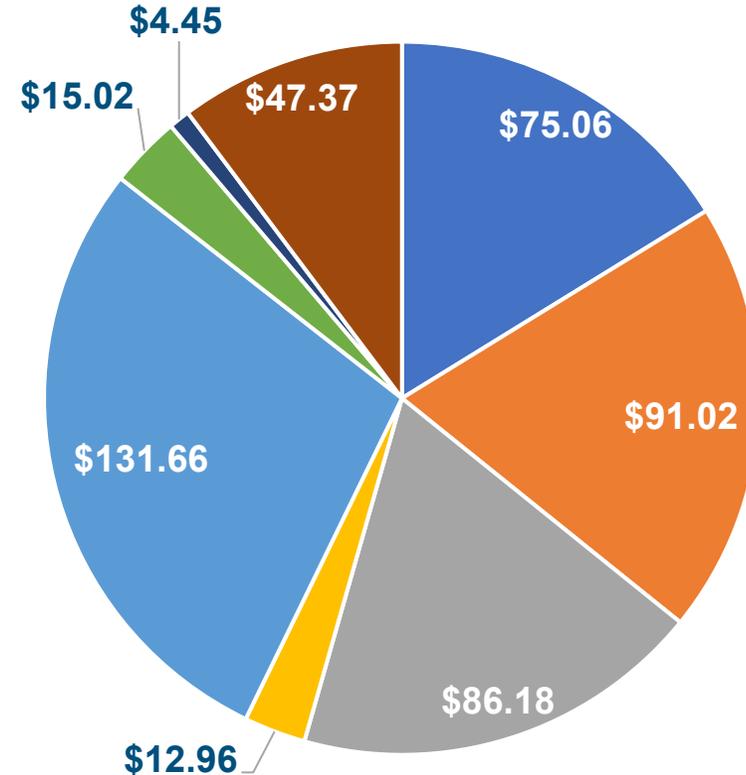
Funding for a Specified Purpose	In Millions
State and Local Grants and Contracts	\$ 30.4
Funding for Designated Purpose	
Differentiated Assistance	2.0
Technology Data Support Services	3.7
Facilities	0.8
County Operations Mandated Services	8.6
Special Education - Medical Administrative Services	0.8
Total	\$ 46.3

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

**First Interim
\$436.14M**

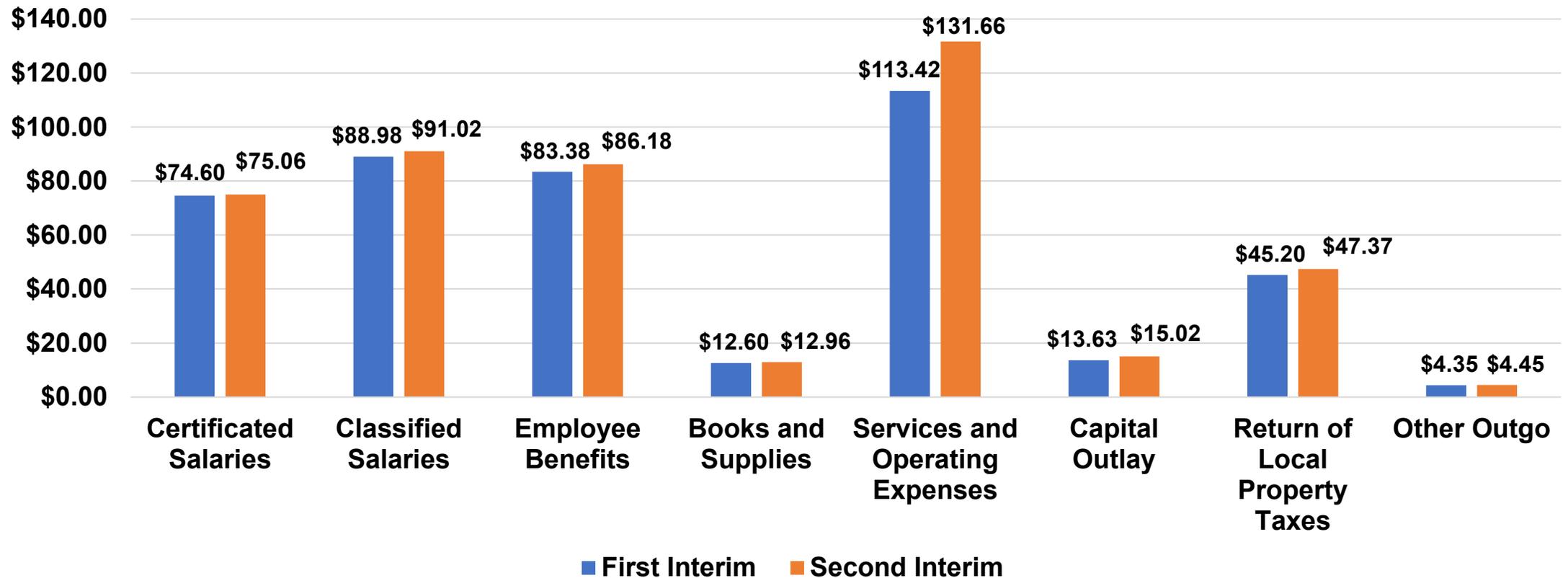


**Second Interim
\$463.72M**



- Cert Salaries
- Class Salaries
- Benefits
- Books/Supplies
- Services
- Capital Outlay
- Other Outgo
- Return of Local Property Taxes

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



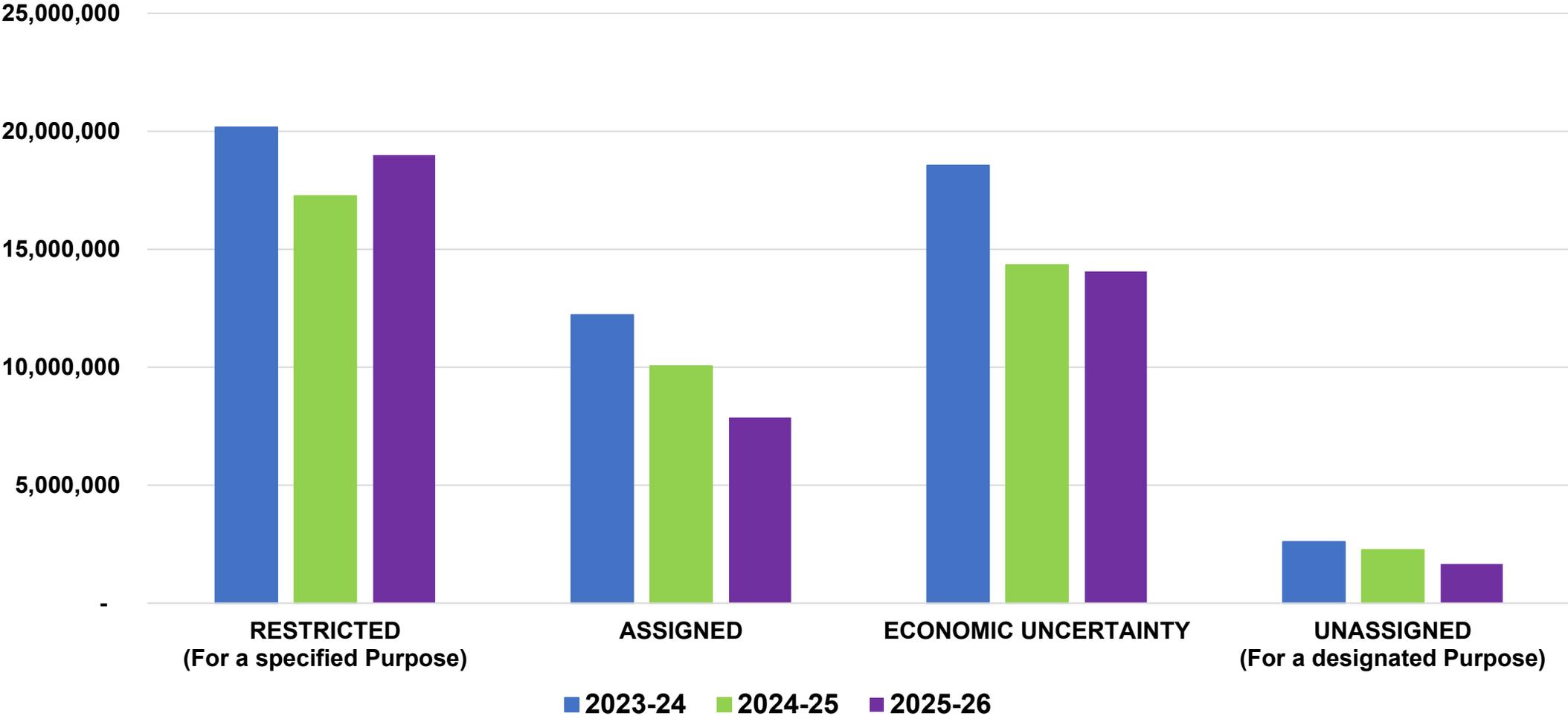
2023-24 Estimated Return of Local Property Taxes

- Estimated local property taxes to be returned to the state for 2023-24 is \$47.4M, for 2024-25 is \$48.7M and for 2025-26 is \$47.9M. This amount is required pursuant to Education Code section 2575(e) and 2578. The following chart shows the local property taxes the SCCOE was required to return.
- Total Return of Local Property Taxes remitted to the State Controller to date is **\$237,100,947** for fiscal years 2013-2014 through 2021-2022.

Fiscal Year	Return of Local Property Taxes*
2013-14	\$12,295,907
2014-15	\$12,873,350
2015-16	\$17,459,375
2016-17	\$22,140,554
2017-18	\$25,225,094
2018-19	\$30,723,648
2019-20	\$35,113,807
2020-21	\$38,668,925
2021-22	\$42,600,287
2022-23 (estimate)	\$48,395,753
2023-24 (estimate)	\$47,370,712

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

County School Services Fund Multi-Year Projection



Conclusions

Good News:

- Maintaining Positive Certification: Able to meet obligations for current and next two fiscal years.
- SCCOE remains committed to securing additional revenue streams through grants, contracts and partnerships to further strengthen our fiscal position.

Challenges:

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



Santa Clara County
Office of Education

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

2023-24
SECOND INTERIM
FINANCIAL
REPORT

Through January 31, 2024

Presented on
March 6, 2024

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

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

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

Background: Why we do a First and Second Interim?

Education Code Section 1240 requires county offices of education submit two reports to the County Board during each fiscal year. The first interim report reflects actual revenues and expenditures for the period of July 1 through October 31 and includes any updates to budget projections for the remainder of the fiscal year and two subsequent fiscal years. The second report, second interim, reflects actual revenues and expenditures from July 1 through January 31 and includes any updates to budget projections for the remainder of the fiscal year and two subsequent fiscal years.

Introduction: What is the SCCOE's Budget Picture?

As a result of the Local Control Funding Formula, 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. The 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 increases. Unlike school districts, county offices of education would only receive the annual cost of living adjustment on the County Mandated Operations portion of their budget 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 24% of the overall budget at second interim. The Cost-of-Living Adjustment (COLA) for fiscal year 2023-2024 is 8.22% and projected to provide approximately \$2.5 million in one-time funding. Based upon the economic outlook for the upcoming 2024-2025 and 2025-2026 fiscal years, the state is projecting a COLA of 0.76% and 2.73%, respectively. While we are appreciative of the state's efforts to augment the Local Control Funding Formula for basic aid county offices of education, further augmentation is needed to address the negative funding impacts of declining enrollment and the increasing amount of local property taxes returned to the state annually.

The other portion of the budget, approximately three quarters of the Office's budget, is restricted for specific purposes or uses. A majority of these restricted funds are generated from service payments from the 31 K-12 school districts in Santa Clara County for important programs such as special education, early education, alternative education, and professional services. However, over the last few years, expenditures have increased due to increases in cost of living, pension costs, and changes in laws. This has caused ongoing pressures within the budget that require

diligence and proactive management. It also requires sensitivity to the financial impact on the school districts who fund the majority of the programs offered by the SCCOE and face fiscal challenges and limitations. Additionally, declining enrollment trends adversely impact both the SCCOE and its districts.

Through partnership, advocacy, and the hard work and expertise of staff, we have been awarded grants and contracts for key initiatives such as: the School Based Mental Health Services Grant to increase mental health support for children and youth in schools by providing training and creating pathways into school-based mental health fields and high-need local educational agencies (LEAs); the Student Behavioral Health Incentive Program (SBHIP) to create a comprehensive and continuous system of care for Medi-Cal students to access the entire scope of available benefits and to increase the number of TK-12 students enrolled in Medi-Cal receiving behavioral health services through schools, school-affiliated providers, county behavioral health departments, and county offices of education; the Placer County Office of Education agreement to coordinate and support professional learning opportunities for educators with a focus on Universal Design for Learning (UDL) to improve inclusive practices for all pupils, including pupils with disabilities in general education settings; the Educator Workforce investment Grant: Computer Science 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; and other important efforts that align with SCCOE priorities and principles.

Highlights for Second Interim

- Second interim reporting reflects a positive certification, meaning that the SCCOE will meet its financial obligations for the current and two subsequent fiscal years.
- Increased restricted grant and contract revenue of approximately \$6.9 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. We must remain fiscally conservative through strategic and thoughtful investments and continue to leverage grant and contract opportunities and partnerships throughout the community, county and state.

Sincerely,



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

SANTA CLARA COUNTY OFFICE OF EDUCATION

SECOND INTERIM FINANCIAL REPORT

2023-24

INTRODUCTION

Education Code Section 1240(l)(1)(A)(B) requires that the County Office of Education submit two reports during the fiscal year to the County Board of Education. The first report shall cover the actual revenues and expenditures of the County Office of Education for the period from July 1 through October 31, and updated projections for the balance of the year. The second report shall cover the period ending January 31, and updated 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 January 31, 2024, and is referred to as the Second 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 Second Interim report and the Multi-Year Projection. The County School Service Fund (CSSF), which is the Santa Clara County Office of Education's main operating fund, is made up of unrestricted and restricted funds. Unrestricted funds are used for a designated purpose and Restricted funds are earmarked for specific purposes that are subject to restrictions imposed by the grantor. As of Second Interim, the SCCOE is projecting a total Ending Fund Balance of approximately \$53.5 million. Of this amount, \$18.5 million is for Economic Uncertainty (2% is mandated by the State and an additional 2% per Board Policy #3100). Another \$32.4 million is assigned for specific purposes. The remaining unassigned amount is approximately \$2.6 million.

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

Revenue Assumptions

- Lottery revenues are projected as follows:
 Unrestricted at \$177 per Average Daily Attendance (ADA); \$228,843
 Restricted Proposition 20 at \$72 per ADA; \$93,089
 No Cost-Of-Living Adjustment (COLA) applied to FYs 2024-25 and 2025-26 for Lottery funds.
- Community School estimated ADA, percentage of English Learners, Free and Reduced-Price Meals (FRPM) and Foster Youth (Unduplicated), and Base, Supplemental and Concentration per ADA amounts are as follows:

Estimated EL/FRPM/Foster Youth %	81.25%/31.25%
Estimated ADA	105
Base Grant (per ADA)	\$16,395.36
Supplemental / Concentration (per ADA)	\$5,738.38

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

Estimated EL/FRPM/Foster Youth %	100.00%
Estimated ADA	50
Estimated Funded ADA (3-year average)	129.31
Base Grant (per ADA)	\$16,395.36
Supplemental (per ADA)	\$5,738.38
Concentration (per ADA)	\$2,869.19

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

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

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

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

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

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

6. Commencing FY 2023-24, \$200,000 is estimated to be received for County Community School Add On and \$200,000 for Juvenile Court Schools Add On.
7. SCCOE and OYA have elected to receive mandate funding under the Mandated Cost Block Grant and the estimated amount budgeted is \$336,682 for SCCOE and \$11,024 for Opportunity Youth Academy Charter.
8. The county operations ADA was reduced by 1% due to the declining ADA from the prior years. The 1% is estimated at 2,198.86 ADA and is projected to decrease revenue by \$154k and \$157k for FY24-25 and FY25-26, respectively.
9. Interest income is projected to be \$1,929,504.
10. Funding from Proposition 30, the Education Protection Account (EPA), is budgeted at approximately \$31,000 for Alternative Education and approximately \$52,000 for the OYA Charter.
11. \$2.5M of Redevelopment Agency Funds (RDA) revenue is budgeted for FYs 2023-24, 2024-25 and 2025-26.
12. The SCCOE will continue to provide a General Fund contribution for the following programs:
13. Alternative Education programs and the Opportunity Youth Academy Charter:

Program	2023-24 Second Interim Budget	2024-25 Estimated	2025-26 Estimated
County Community Schools	\$437,652	\$240,355	\$201,719
Juvenile Court Schools	\$1,545,499	\$3,027,309	\$3,191,471
Total Alternative Education	\$1,983,151	\$3,267,664	\$3,393,190
Opportunity Youth Academy Charter	\$1,580,544	\$1,148,465	\$1,166,080

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

Program	2023-24 Second Interim Budget	2024-25 Estimated	2025-26 Estimated
County Community Schools	\$3,504,358	\$3,522,593	\$3,588,593
Juvenile Court Schools	\$3,433,128	\$1,797,232	\$1,684,517
Total Alternative Education	\$6,937,486	\$5,319,825	\$5,273,110
Opportunity Youth Academy Charter	\$4,308,033	\$4,318,452	\$4,356,166

- b. Support to other programs in FY 2023-24 includes \$1.7M in Environmental Education and \$630K for services in support to small districts.
- c. The estimated support provided from General Fund for internal services to the Technology and Data Services Division is \$9.6M in FY 2023-24, \$7M in FY 2024-25 and at \$7M in FY 2025-26.

13. Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, Elementary and Secondary School Relief (ESSER III), and Assembly Bill 86 COVID-19 relief, In-Person Instruction funds are budgeted in FY2023-24. This is one-time restricted funding that is being provided to support the safe return of students to in-person instruction, to address learning loss and mental health and wellness of students through supplemental instruction and student supports. This funding expires September 2024 and will be fully expended by June 2024.

COVID Funding Source	Budgeted in 2023-24
ESSER III – American Rescue Plan (ARP)	\$1,260,538
IPI - In Person Instruction Grant	18,126
Total	\$1,278,664

14. SCCOE continues to identify new revenue streams to support essential areas of work with the addition of approximately \$6.9M in grant and contract funds received after first interim reporting:

Grant/Contract	Estimated Revenue
School Based Mental Health (SBMH) grant from the U.S. Department of Education Year 2	\$2,387,318
Mental Health Service Professional Demonstration: Santa Clara County School Behavioral Health Workforce Pipeline Year 2	1,220,794
Placer County Office of Education (PCOE) agreement in support of the California Coalition for Inclusive Learning (CCIL) project	968,931
Education Innovation and Research grant from the U.S. Department of Education	770,103
2023 Educator Workforce Investment Grant for Computer Science (EWIG:CS) from the MOU with the Sacramento County Office of Education	625,270
CalHOPE 3.0 grant from the MOU with the Sacramento County Office of Education (SCOE) Year 1	502,686
California Community Schools Partnership Program (CCSPP) Implementation grant from CDE	237,499
Santa Clara County Quality Matters Early Learning Apprenticeship Cohort 2 service agreement with First 5 Santa Clara County	140,875

Grant/Contract	Estimated Revenue
Steps to Success Campaign Grant from Silicon Valley Community Foundation	50,000
TOTAL	\$ 6,903,476

Expenditure Assumptions

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

Salary Increases		Association of County Educators/CA Teachers Association	Psychologists & Social Workers (PSWA)	Classified Non-Management	Management
FY 22-23	10%	Effective July 1, 2022	Effective July 1, 2022	Effective September 1, 2022	Effective July 1, 2022
FY 23-24	5%	Effective July 1, 2023	Effective July 1, 2023	Effective September 1, 2023	Effective July 1, 2023
FY 23-24 Reopener	3%	Effective July 1, 2023	Effective July 1, 2023	Effective September 1, 2023	Not applicable
FY 24-25	2%	TBD	Effective July 1, 2024	TBD	Effective July 1, 2024
Total	20%				

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

- All full-time employees are eligible to receive SCCOE’s Employer Contribution for Health and Welfare benefits.
- Effective October 1, 2023, the SCCOE Employer contribution amount increased by 24.55% to \$1,620 per full-time employee; effective October 1, 2023, the SCCOE Employer contribution amount increased by 7.20% to \$1,702 per full-time employee.

Fiscal Year	SCCOE Employer Contribution Monthly	SCCOE Employer Contribution Annually	Increase in SCCOE Employer Contribution Monthly	Increase in SCCOE Employer Contribution Annually	Percentage Increase in SCCOE Employer Contribution
2022-23	\$1,588	\$19,056	\$313	\$3,756	24.55%
2023-24	\$1,702	\$20,424	\$114	\$1,368	7.20%

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

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

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

16. STRS rate is 19.10% in FY 2023-24 and the subsequent two fiscal years. STRS on-behalf is included in all three fiscal years estimated at \$5M annually. STRS rates are based on the School Services of California (SSC) Financial Projection Dartboard. No change in the STRS rates from first interim to second interim.
17. PERS rate is at 26.68% in FY 2023-24 for an estimated cost of approximately \$24.3M. The rate will increase to 27.80% in FY 2024-25 for an estimated increase of \$1M; and to 28.50% in FY 2025-26 for an estimated increase of \$638K from the preceding year. PERS rates are based on the School Services of California (SSC) Financial Projection Dartboard. The PERS projected rates slightly increased from first interim to second interim; they increased from 27.70% to 27.80% in FY 2024-25 and 28.30% to \$28.5% in FY 2025-26.
18. Based upon the latest actuarial study, adequate funding is available to cover Other Post-Employment Benefits (OPEB) costs for FY 2023-24 and therefore is not included in the multiyear projections for FY 2024-25 and FY 2025-26.
19. Estimated OASDI (Social Security), Unemployment Insurance (UI) and Medicare rates for FY 2023-24 remains the same for FY 2024-25 and FY 2025-26 at 6.20%, .05% and 1.45%, respectively. Rates are based on the School Services of California (SSC) Financial Projection Dartboard.
20. 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 FY2023-24 and multiyear projections.
21. The calculation for Routine Restricted Maintenance Account (RRMA) contribution is 3% of the total County School Service Funds unrestricted expenditures. The budgeted contribution is \$3.92M for FY 2023-24 and estimated to be \$3.79M for FY 2024-25 and \$3.79M for FY 2025-26.
22. The SCCOE's CDE approved FY 2023-24 indirect cost rate (ICR) is 11.84%. The ICR for FY 2023-24 and multiyear projections are as follows:

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

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

23. Basic aid county offices of education are required to return local property taxes to the state under the current Education Code, section 2575(e) and 2578. Total Return of Local Property Taxes remitted to the State Controller to date is \$237,100,947 for fiscal years 2013-2014

through FY 2021-2022. The FY 2023-24 estimated local property taxes to be returned to the state is budgeted at \$47.37M, \$48.74M for FY 2024-25 and \$47.90M for FY2025-26.

Fiscal Year	Return of Local Property Taxes*
2013-14	\$ 12,295,907
2014-15	\$ 12,873,350
2015-16	\$ 17,459,375
2016-17	\$ 22,140,554
2017-18	\$ 25,225,094
2018-19	\$ 30,723,648
2019-20	\$ 35,113,807
2020-21	\$ 38,668,925
2021-22	\$ 42,600,287
2022-23 estimate	\$ 48,395,753
2023-24 estimate	\$ 47,370,712
2024-25 estimate	\$ 48,895,575
2025-26 estimate	\$ 48,056,249

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

24. The Santa Clara County Board of Education trustee stipend is \$1,170.12 per month effective January 1, 2024, or \$14,041.44 annually. Trustees are also eligible to receive Employer Health and Welfare benefits which is projected to cost \$23,462 per trustee.

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

Expenditure	2023-24 Budget
Administrative Assistant - Classified	\$ 120,027
Director - Classified	208,162
Other Management - Classified	146,176
Other Specialists/Technicians	295,344
Employee Benefits	392,360
Commissioner Benefits	30,361
Materials and Supplies	5,554
Travel and Conferences	4,615
Travel Recruitment	500
Mileage Reimbursement	312
Dues and Memberships	4,565
Print Services	6,877
Contracted Services	5,835
Commissioner Stipends	2,400
Advertising	31,836
Caterers	1,000
Contracted Services - COVID-19	3,200
Communications	100
Cell Phone Stipend - Classified Staff	960
Total	\$ 1,260,184

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

County School Service Funds Balance/Reserves

26. SCCOE's reserve includes 4% for Economic Uncertainties in the amount of \$18,548,868 in FY 2023-24. 2% is mandated by the State and an additional 2% per Board Policy #3100.
27. Per Board Policy #3100, if Facilities Fund ending fund balance per prior year unaudited actuals has fallen below \$3M, annual contribution of up to 1% of the total County School Service Fund unrestricted expenditures is assigned in the reserve to the Facilities Fund if the funds are available. This is to provide for the replacement, renovation, and construction of facilities for SCCOE purposes. This condition has not been met for FY 2024-25 and FY 2025-26.
28. The \$176K reserve for the Board's Legal Fees Designation will be met in FY 2023-24, FY 2024-25, and FY 2025-26.

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

	First Interim Budget 10/31/2023 (A)	Second Interim Budget 01/31/2024 (B)	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$ 100,078,275	\$ 102,272,225	\$ 2,193,950
Federal Revenues	-	-	-
Other State Revenues	622,575	663,666	41,091
Local Revenues	13,594,153	13,594,403	250
TOTAL REVENUES	114,295,003	116,530,294	2,235,291
B) EXPENDITURES			
Certificated Salaries	16,014,074	16,919,385	905,311
Classified Salaries	36,786,203	37,905,465	1,119,262
Employee Benefits	24,492,795	25,422,042	929,247
Books and Supplies	2,896,341	3,046,524	150,183
Services and Operating Expenses	13,725,008	14,096,041	371,033
Capital Outlay	7,053,553	6,535,820	(517,733)
Other Outgo	45,176,762	47,370,712	2,193,950
Direct Support/Indirect Costs	(21,910,219)	(21,460,058)	450,161
TOTAL EXPENDITURES	124,234,517	129,835,931	5,601,414
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(9,939,514)	(13,305,637)	(3,366,123)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer Out	981,750	981,750	-
Contributions	(1,630,873)	(1,575,305)	55,568
TOTAL OTHER FINANCING SOURCES/USES	(2,612,623)	(2,557,055)	55,568
E) NET INCREASE (DECREASE) IN FUND BALANCE	(12,552,137)	(15,862,692)	(3,310,555)
F) BEGINNING FUND BALANCE	49,222,084	49,222,084	(0)
G) ENDING FUND BALANCE	\$ 36,669,947	\$ 33,359,392	\$ (2,387,635)

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

	First Interim Budget 10/31/2023 (A)	Second Interim Budget 01/31/2024 (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	68,191	68,191	-
Facilities	-	-	-
Technology & Data Services	8,586,187	8,586,187	-
Vacation Liability	3,359,066	3,359,066	-
Salary Increase	3,022,224	-	(3,022,224)
Carryover Unspent Funds	-	-	-
Total Designations	\$ 15,236,668	12,214,444	(3,022,224)
b) Reserve:			
State Mandated Reserve	8,722,797	9,274,434	551,637
Board Maintained Reserve	8,722,798	9,274,434	551,636
Undesignated Reserve	3,987,684	2,596,080	(1,391,604)
Total Reserve (\$)	21,433,279	21,144,948	(288,331)
Total Reserve (%)	4.91%	4.56%	-0.35%
ENDING FUND BALANCE (a + b)	\$ 36,669,947	\$ 33,359,392	\$ (3,310,555)

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

	First Interim Budget 10/31/2023 (A)	Second Interim Budget 01/31/2024 (B)	Increase/ (Decrease) (C = B - A)
A) LCFF SOURCES			
State Aid	\$ 15,254,240	\$ 15,254,240	-
Education Protection Account (EPA)	83,000	83,000	-
Property Taxes	221,961,406	227,756,951	5,795,545
Property Taxes Transfer to SELPA	(137,220,371)	(140,821,966)	(3,601,595)
TOTAL LCFF SOURCES	100,078,275	102,272,225	2,193,950
B) FEDERAL REVENUES			
All Other Federal Revenue	-	-	-
TOTAL FEDERAL REVENUES	-	-	-
C) STATE REVENUES			
Mandated Cost Block Grant & Reimbursement	347,706	347,706	-
State Lottery Revenue	191,869	228,843	36,974
All Other State Revenue	83,000	87,117	4,117
TOTAL STATE REVENUES	622,575	663,666	41,091
D) LOCAL REVENUES			
Interest Income	1,929,504	1,929,504	-
Interagency Services	5,273,996	5,273,996	-
Tuition	905,000	905,000	-
All Other Fees & Contract	2,441,118	2,441,118	-
All Other Sales	170,000	170,000	-
All Other Local Revenues	2,874,535	2,874,785	250
TOTAL LOCAL REVENUES	13,594,153	13,594,403	250
TOTAL UNRESTRICTED GENERAL PURPOSE REVENUES	\$ 114,295,003	\$ 116,530,294	\$ 2,235,291

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

	First Interim Budget 10/31/2023 (A)	Second Interim Budget 01/31/2024 (B)	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$ 97,025,286	\$ 94,829,510	\$ (2,195,776)
Federal Revenues	77,288,600	80,908,869	3,620,269
Other State Revenues	48,194,451	48,855,824	661,373
Local Revenues	58,412,788	76,280,601	17,867,813
TOTAL REVENUES	280,921,125	300,874,804	19,953,679
B) EXPENDITURES			
Certificated Salaries	58,583,567	58,135,052	(448,515)
Classified Salaries	52,188,802	53,117,688	928,886
Employee Benefits	58,890,994	60,757,882	1,866,888
Books and Supplies	9,705,711	9,909,066	203,355
Services and Operating Expenses	99,691,988	117,565,135	17,873,147
Capital Outlay	6,580,953	8,487,639	1,906,686
Other Outgo	4,670,066	4,791,858	121,792
Direct Support/Indirect Costs	20,611,524	20,139,689	(471,835)
TOTAL EXPENDITURES	310,923,605	332,904,009	21,980,404
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(30,002,480)	(32,029,205)	(2,026,725)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer out	-	-	-
Transfers In	-	-	-
Contributions/Flexibility Transfers	1,630,873	1,575,305	(55,568)
TOTAL OTHER FINANCING SOURCES/USES	1,630,873	1,575,305	(55,568)
E) NET INCREASE (DECREASE) IN FUND BALANCE	(28,371,607)	(30,453,900)	(2,082,293)
F) BEGINNING FUND BALANCE	50,625,524	50,625,524	0
G) ENDING FUND BALANCE	22,253,917	20,171,624	(2,082,293)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Assigned for:			
All Others	-	-	-
Total Assignments	-	-	-
b) Restricted:			
Carryover of Unspent Funds	22,253,917	20,171,624	(2,082,293)
ENDING FUND BALANCE (A + B)	\$ 22,253,917	\$ 20,171,624	\$ (2,082,293)

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

	First Interim Budget 10/31/2023	Second Interim Budget 01/31/2024	Increase/ (Decrease)
	(A)	(B)	(C = B - A)
A) LCFF SOURCES			
Special Education Property Tax Transfer	97,025,286	94,829,510	(2,195,776)
TOTAL LCFF SOURCES	97,025,286	94,829,510	(2,195,776)
B) FEDERAL REVENUES			
Special Ed IDEA -Basic	2,207,975	2,166,203	(41,772)
Special Ed IDEA -Preschool	55,179	55,179	-
Special Ed Discretionary Grants	30,909	30,909	-
Special Ed Preschool Staff Development	394	394	-
ARP HCY II	-	20,100	20,100
Education Innovation & Research	-	770,103	770,103
Special Education Alt Dispute Resolution	165,854	165,854	-
Head Start Program	27,563,521	27,476,781	(86,740)
Early Head Start	10,038,976	10,125,716	86,740
Special Ed Early Start Part C	813,981	813,981	-
National Science Foundation Grant	511,379	511,379	-
Title I: Part A	937,515	875,014	(62,501)
Title I: Part D Delinquent	1,202,245	1,247,186	44,941
Title I: Migrant Education	8,680,283	8,372,640	(307,643)
SBMH Services	1,661,620	4,048,938	2,387,318
Emergency Assistance to NPS I	17,414,005	17,414,005	-
MHSPD Grant	1,222,455	2,164,300	941,845
Public Charter Schools Grant	151,245	151,245	-
SCCOE Digital Equity Project from Department of Education	1,000,000	1,000,000	-
NOAA/BWET Grant	150,219	150,219	-
Homeless Children & Foster Youth	486,389	496,096	9,707
CPIN - SCOE Contract	238,000	-	(238,000)
Summer School District Operated	-	4,133	4,133
ESSA: CSI	1,081,005	1,081,005	-
ESSER	1,151,034	1,260,538	109,504
DHHS RoKhanna Grant	100,419	100,419	-
Title II: Part A Teacher Quality	29,100	29,100	-
Title III: Limited English Proficiency	67,061	63,142	(3,919)
Title III: Technical Assistance	201,034	199,696	(1,338)
Title III: OYA	16,674	16,712	38
Title IV: Student Support	110,129	97,882	(12,247)
TOTAL FEDERAL REVENUES	77,288,600	80,908,869	3,620,269
C) STATE REVENUES			
Special Education Charter School	581,267	581,267	-
Special Education All Other State Revenue	3,870,021	4,057,042	187,021
Special Education Workability	141,290	141,290	-
Special Education - SELPA Equip/Supplies	611,308	611,308	-
Special Education - RLA Administrative Services	1,754,264	1,840,690	86,426
Lottery: Instructional Materials	78,048	93,088	15,040
SELPA Systems Improvement Lead	920,271	750,000	(170,271)
Local Solution Grant	1,015,400	1,210,446	195,046
Tobacco Use Prevention Education (TUPE)	1,848,719	1,916,531	67,812
IEEEP Grants	1,200,397	1,200,397	-
California Community Schools Partnership Program (CCSPP)	12,300,000	12,562,499	262,499
Foster Youth Programs	1,153,595	1,153,595	-
Teacher Residency Capacity	188,369	188,369	-
In Person Instruction	18,126	18,126	-
CSETCP R2 2021C82 Class Grant	1,200,000	1,200,000	-

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

	First Interim Budget 10/31/2023	Second Interim Budget 01/31/2024	Increase/ (Decrease)
	(A)	(B)	(C = B - A)
CSETCP Grant	1,200,000	1,200,000	-
OYA	500,000	517,800	17,800
OYA College & Career Access Pathway	100,000	100,000	-
K12 Strong Workforce Program	680,244	680,244	-
CA Apprenticeship Program - SPED Teacher K & ES	120,000	120,000	-
CA Apprenticeship Program - Electrician Technician	120,000	120,000	-
CA Apprenticeship Program - Mental Health Counselors	120,000	120,000	-
Geolead	496,876	496,876	-
CA Apprenticeship Program - Water & Wastewater Tech	120,000	120,000	-
EETD Grant	3,353,776	3,353,776	-
Anti-Bias Ed Grant	100,000	100,000	-
Alt Ed Instructional Programs	93,112	93,112	-
Classified School Employee Teacher Credentialing	28,754	28,754	-
STRS On-Behalf	5,040,614	5,040,614	-
TRIE Grant	1,000,000	1,000,000	-
SRTAC Grant	8,000,000	8,000,000	-
CA Apprenticeship Program - Social & Human Service Asst	120,000	120,000	-
CA Apprenticeship Program - Childcare Worker Grant	120,000	120,000	-
TOTAL STATE REVENUES	48,194,451	48,855,824	661,373

D) OTHER LOCAL REVENUE

Special Education Interagency Services between LEA	-	-	-
Special Education Trsf Apportionment from District	12,797,931	18,192,670	5,394,739
Special Ed Non Public Schools Trsf Apportionment from District	3,387,330	3,387,330	-
Special Ed - Facilities	12,636	12,636	-
Community Redevelopment Funds (RDA)	2,500,000	2,818,468	318,468
Special Ed - Tuition	-	1,412,160	1,412,160
SELPA Staff Development	17,000	17,000	-
SELPA Equipment/Supplies	50,000	50,000	-
Walden West All other Fees and Contracts	3,209,105	3,209,105	-
Walden West Food Service Sales/Leases/Other	82,000	82,000	-
All Other Fees & Contracts-SCOE CalHope Student Support	220,000	220,000	-
All Other Fees & Contracts-SCOE CalHope Wellness Mindfulness	-	502,686	502,686
Placer COE Professional Learning	-	968,931	968,931
All Other Fees & Contracts - R&R Trustline	3,232	2,000	(1,232)
All Other Fees & Contracts - R&R Trustline CalWorks	-	1,232	1,232
Digital Divide Donations	50	60	10
Special Education Donations	881	881	-
AED Donations	250	250	-
Deputy Superintendent Donations	21,500	21,500	-
All Other Fees & Contracts - UCLA - Stipend	900	900	-
All Other Fees & Contracts - Teacher Recognition Day	3,750	3,750	-
All Other Local revenue - Teacher Recognition Day	11,500	11,500	-
Head Start Staff Donations	7	7	-
CTE Donations	1,000	1,000	-
All Other Local Revenue-Silicon Valley Found Childcare	40,000	40,000	-
SVCF Equity Playbook	6,642	6,642	-
SVCF Steps to Success	8,180	58,180	50,000
SVCF Early Learning	55,728	55,728	-
All Other Local Revenue - Calshape	93,540	93,540	-
School Linked Services Initiative	-	100,000	100,000
Interagency Services/LEA's- Early Math	200,000	200,000	-

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

	First Interim Budget 10/31/2023	Second Interim Budget 01/31/2024	Increase/ (Decrease)
	(A)	(B)	(C = B - A)
All Other Fees & Contracts-P3 Alignment and Workforce	52,250	52,250	-
All Other Local-MediCal Billing Option	771,126	3,262,721	2,491,595
Educational Services Support	-	19,719	19,719
All Other Fees & Contracts - Emergency Childcare Bridge Program	139,381	139,381	-
Interagency Services/LEA's- District Support	-	1,070	1,070
OTHER LOCAL REVENUE CONTINUED			
All Other Local Revenue-Warmenhaven Donation	100,000	100,000	-
Interagency Services/LEA's-Applicant Fingerprint Services	50,000	50,000	-
All Other Fees & Contracts-Applicant Fingerprint Services	9,469	9,469	-
All Other Fees & Contracts-First 5 CSPP QRIS Block Grant	385,344	385,344	-
All Other Local Revenue - SCC Educational Manager Program	1,273,284	1,273,284	-
Superintendent's Office Contracts	19,000	19,000	-
All Other Fees & Contracts-Packard Foundation	40,520	40,520	-
All Other Fees & Contracts-Shortino Family Foundation	47,719	47,719	-
All Other Local Revenue - San Antonio Youth Garden	455	455	-
All Other Local Revenue - Stanford Healthy Drinks Project	18,000	18,000	-
All Other Local Revenue - MOU CalECSE CVUSD	20,000	20,000	-
Interagency Services/LEA's - SCC College Liason	336,799	336,799	-
Interagency Services/LEA's - MTSS Phase 3	49,633	49,633	-
All Other Fees & Contracts-Simplified Acquisition Proposal	239,817	239,817	-
All Other Fees & Contracts-PDG-R Parent Café Work	11,610	11,610	-
SMCOE EWIG Grant	6,303	6,303	-
SCOE 2023 EWIG MOU	-	625,270	625,270
All Other Local-Digital Divide Program	76,773	76,773	-
All Other Local-Digital Divide Connectivity	6,507	6,507	-
First 5 Inclusion Collaborative Warmline	194,814	194,814	-
Interagency Services/LEA's-Inclusion Collaborative	410,724	416,138	5,414
All Other Fees & Contracts/Sales- Inclusion collaborative	128,376	114,182	(14,194)
All Other Fees & Contracts- SUMS Partner Entity Region 4	439,351	439,351	-
All Other Fees & Contracts- SUMS Partner Entity Region 5	439,344	439,344	-
SCCCTE Instructional Programs	429,814	429,814	-
SCC Career Technical Education	-	229,062	229,062
All Other Fees & Contracts-First 5 Inclusion Collaborative Grant	189,000	189,000	-
First 5 Apprentice Pilot	11,020	11,020	-
All Other Local Revenue - SCC BOS Food Security Fund	972,979	972,979	-
All Other Fees & Contracts-CCLA	5,373,920	5,382,920	9,000
All Other Sales - Inclusion Collaborative	35,000	35,032	32
All Other Local-Silicon Valley Creates	115,055	205,910	90,855
All Other Fees & Contracts-SBHIP Blue Cross	1,797,425	1,797,425	-
All Other Fees & Contracts-SCFHP SBHIP MOU	3,498,745	8,699,351	5,200,606
All Other Local Revenue-Hewlett Arts	284,273	284,273	-
All Other Fees & Contracts-MTSS Partner Equity Grant	1,123,212	1,123,212	-
All Other Fees & Contracts-K12 SWP Round 4	434,642	434,642	-
All Other Fees & Contracts-WV/Mission CCD	197,552	197,552	-
All Other Fees & Contracts-SJ/Evergreen CCD	194,336	194,336	-
All Other Fees & Contracts-Gavilan CCD	208,201	208,201	-
All Other Fees & Contracts-Foothill CCD	138,528	138,528	-
All Other Fees & Contracts- iSteam Local Revenue	12,200	12,200	-
Interagency Services/LEA's - iSteam Local Revenue	100,517	100,517	-
All Other Fees & Contracts-QCDE Model Curriculum	15,196	15,196	-
All Other Fees & Contracts-SCC MOU FYSS	1,094,051	1,094,051	-
All Other Fees & Contracts-SCC Behavioral Health	5,427,684	5,427,684	-

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

	First Interim Budget 10/31/2023	Second Interim Budget 01/31/2024	Increase/ (Decrease)
	(A)	(B)	(C = B - A)
All Other Local Revenue - Bay Area UASI	716,577	716,577	-
All Other Local Revenue - SJPLF - SJ Learns	69,092	69,092	-
All Other Local - CCSESA	20,222	20,222	-
First 5 Quality Matters Early Learning Apprenticeship Cohort	-	206,590	206,590
CPIN Service Fee	40,150	40,150	-
CPIN - SCOE Grant	-	238,000	238,000
All Other Fees & Contracts-Safe & Healthy Schools	65,000	65,000	-
Pilot School Health Demo Project	3,291,015	3,291,015	-
All Other Fees & Contracts - Go Kids	13,500	20,800	7,300
All Other Fees & Contracts-Community Stabilize	600,000	600,000	-
All Other Local-Packard Digital Eq	21,337	21,337	-
Interagency Services/LEA's-Positive Behavior Intervention	402,900	402,900	-
OTHER LOCAL REVENUE CONTINUED			
Educational Prog Reentry Clients	475,148	475,148	-
IASA-TITLE I PARTA-Juvenile Hall	8,750	8,750	-
Interagency Services/LEA's-Educator Preparation Programs	264,000	264,000	-
All Other Fees & Contracts-Educator Preparation Programs	2,589,850	2,589,850	-
Interagency Services/LEA's-Multilingual & Humanities	106,000	106,000	-
All Other Fees & Contracts-Multilingual & Humanities	28,200	28,200	-
All Other Local Revenue-Recreation Pilot Program	15,000	15,000	-
All Other Fees & Contracts-Bay Area UASI - PLISD	42,936	42,936	-
Power of Partnership Event	-	10,500	10,500
TOTAL LOCAL REVENUES	58,412,788	76,280,601	17,867,813
TOTAL RESTRICTED PROGRAM REVENUES	\$ 280,921,125	\$ 300,874,804	\$ 19,953,679

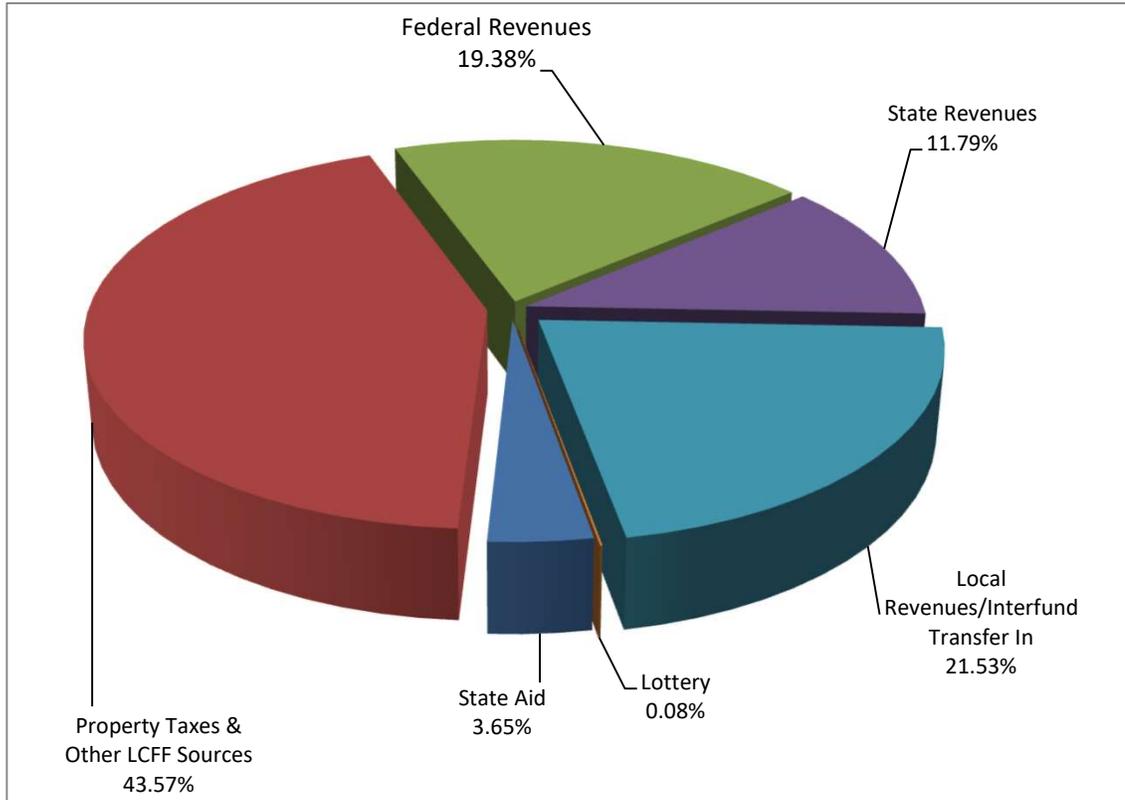
SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - COMBINED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2023-24 SECOND INTERIM BUDGET

	First Interim Budget 10/31/2023 (A)	Second Interim Budget 01/31/2024 (B)	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$ 197,103,561	\$ 197,101,735	\$ (1,826)
Federal Revenues	77,288,600	80,908,869	3,620,269
Other State Revenues	48,817,026	49,519,490	702,464
Local Revenues	72,006,941	89,875,004	17,868,063
TOTAL REVENUES	395,216,128	417,405,098	22,188,970
B) EXPENDITURES			
Certificated Salaries	74,597,641	75,054,437	456,796
Classified Salaries	88,975,005	91,023,153	2,048,148
Employee Benefits	83,383,789	86,179,924	2,796,135
Books and Supplies	12,602,052	12,955,590	353,538
Services and Operating Expenses	113,416,996	131,661,176	18,244,180
Capital Outlay	13,634,506	15,023,459	1,388,953
Other Outgo	49,846,828	52,162,570	2,315,742
Direct Support/Indirect Costs	(1,298,695)	(1,320,369)	(21,674)
TOTAL EXPENDITURES	435,158,122	462,739,940	27,581,818
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(39,941,994)	(45,334,842)	(5,392,848)
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	-	-	-
Interfund Transfer Out	981,750	981,750	-
TOTAL OTHER FINANCING SOURCES/USES	(981,750)	(981,750)	-
E) NET INCREASE (DECREASE) IN FUND BALANCE	(40,923,744)	(46,316,592)	(5,392,848)
F) BEGINNING FUND BALANCE	99,847,608	99,847,608	0
G) ENDING FUND BALANCE	\$ 58,923,864	\$ 53,531,017	\$ (5,392,848)

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

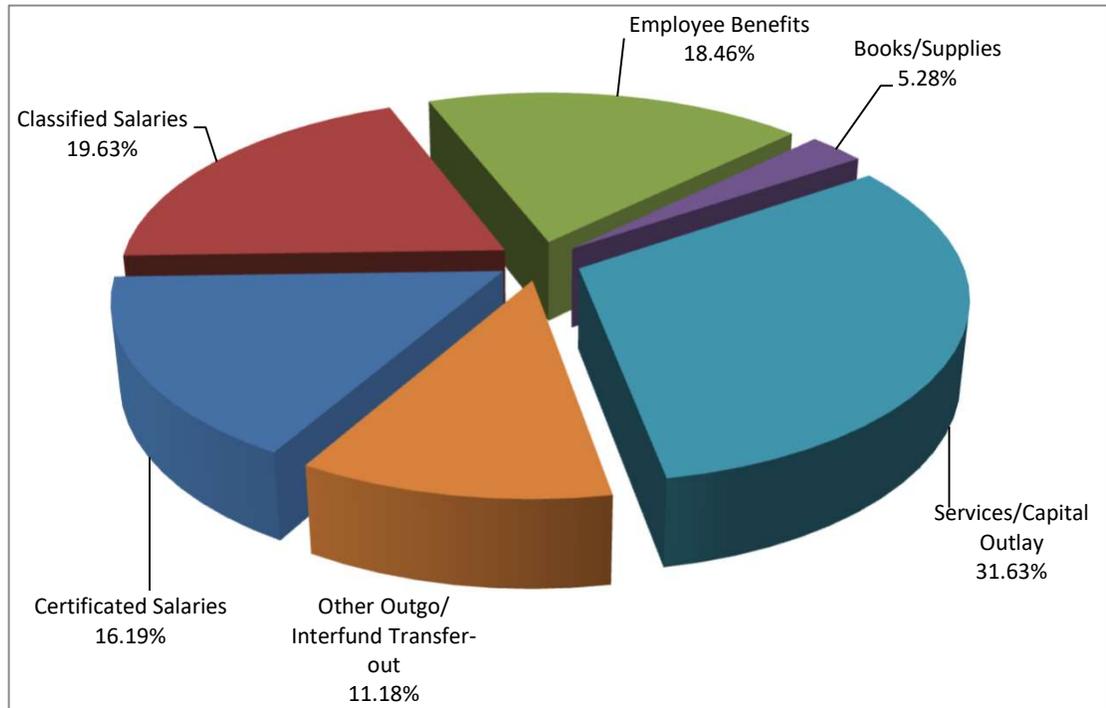
	First Interim Budget 10/31/2023 (A)	Second Interim Budget 01/31/2024 (B)	Increase/ (Decrease) (C = B - A)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Nonspendable			
Revolving Cash	\$ 25,000	\$ 25,000	\$ -
b) Restricted	22,253,917	20,171,624	(2,082,293)
c) Assigned			
Board Designation (Legal)	176,000	176,000	-
Deferred Maintenance	68,191	68,191	-
Technology & Data Services	8,586,187	8,586,187	-
Vacation Liability	3,359,066	3,359,066	-
Salary Increase	3,022,224	-	(3,022,224)
Carryover Unspent Funds	-	-	-
Total Designations (a+b+c)	37,490,585	32,386,068.36	(5,104,517)
d) Reserve for Economic Uncertainty:			
State Mandated Reserve	8,722,797	9,274,434	551,637
Board Maintained Reserve	8,722,798	9,274,434	551,636
e) Unassigned/Undesignated Amount	3,987,684	2,596,080	(1,391,604)
Total Reserve (\$)	21,433,279	21,144,948	(288,331)
Total Reserve (%)	4.91%	4.56%	-0.35%
ENDING FUND BALANCE (a thru e)	\$ 58,923,864	\$ 53,531,016	\$ (5,392,848)

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



Revenue Category	2023-24	
	Second Interim Budget	% of Total
State Aid	\$ 15,254,240	3.65%
Property Taxes & Other LCFF Sources	181,847,495	43.57%
Federal Revenues	80,908,869	19.38%
State Revenues	49,197,559	11.79%
Local Revenues/Interfund Transfer In	89,875,004	21.53%
Lottery	321,931	0.08%
Total Revenue	\$ 417,405,098	100.00%

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



Expenditures Category	2023-24 Second Interim	
	Budget	% of Total
Certificated Salaries	\$ 75,054,437	16.19%
Classified Salaries	91,023,153	19.63%
Employee Benefits	86,179,924	18.58%
Sub-total Salaries & Benefits	252,257,514	54.40%
Books/Supplies	12,955,590	2.79%
Services/Capital Outlay	146,684,635	31.63%
Other Outgo/ Interfund Transfer-out	51,823,951	11.18%
Total Expenditures	\$ 463,721,690	100.00%

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

		Unaudited Actuals	Second Interim Budget	MYP	MYP
		2022-23	2023-24	2024-25	2025-26
REVENUES AND OTHER FINANCING SOURCES					
LCFF Sources	8010-8099	92,835,882	\$ 102,272,225	103,043,474	104,020,789
Federal Revenues	8100-8299	-	-	-	-
Other State Revenues	8300-8599	597,043	663,666	663,666	663,666
Other Local Revenues	8600-8799	15,633,610	13,594,403	17,138,701	17,463,281
Other Financing Sources/Transfers In	8900-8999	4	-	-	-
Contributions	8980/8990	(1,072,711)	(1,575,305)	(1,149,776)	(162,605)
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$107,993,828	\$ 114,954,989	\$ 119,696,065	\$ 121,985,131
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries					
Base Salaries		\$13,846,891	\$ 16,919,385	\$ 16,919,385	\$ 16,367,459
Step & Column Adjustment				169,195	163,676
Cost-of-Living Adjustment				233,528	-
Other Adjustments				(954,649)	(35,384)
Total Certificated Salaries		\$13,846,891	\$ 16,919,385	\$ 16,367,459	\$ 16,495,751
Classified Salaries					
Base Salaries		\$31,361,452	\$ 37,905,465	\$ 37,905,465	37,827,633
Step & Column Adjustment				379,055	378,278
Cost-of-Living Adjustment				249,215	-
Other Adjustments				(706,102)	(750,000)
Total Classified Salaries		\$31,361,452	\$ 37,905,465	\$ 37,827,633	\$ 37,455,911
Employee Benefits		\$19,869,437	\$ 25,422,042	\$ 25,660,417	\$ 25,660,598
Books & Supplies		1,825,297	3,046,524	2,246,786	2,189,405
Services & Other Operating Expenses		7,922,044	14,096,041	10,169,359	9,978,068
Capital Outlay		3,203,821	6,535,820	1,069,128	1,002,587
Other Outgo		48,397,653	47,370,712	48,895,575	48,056,249
Direct Support/Indirect Costs		(15,443,052)	(21,460,058)	(15,815,379)	(15,774,005)
Other Financing Uses/Transfers Out		976,000	981,750	-	-
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$111,959,542	\$ 130,817,681	\$ 126,420,978	\$ 125,064,564
NET INCREASE/(DECREASE) IN FUND BALANCE		(\$3,965,714)	\$ (15,862,692)	\$ (6,724,913)	\$ (3,079,433)

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

	Unaudited Actuals 2022-23	Second Interim Budget 2023-24	MYP 2024-25	MYP 2025-26
BEGINNING FUND BALANCE	\$53,187,798	\$ 49,222,084	\$ 33,359,392	\$ 26,634,479
PROPERTY TAX ACCOUNTING ADJUSTMENT	-	-	-	-
ENDING FUND BALANCE	<u>\$49,222,084</u>	<u>\$33,359,392</u>	<u>\$ 26,634,479</u>	<u>\$ 23,555,046</u>
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Prepaid Expenditures	5,110	-	-	-
Board Designation (Legal)	176,000	176,000	176,000	176,000
Facilities	5,539,184	-	-	-
Technology & Data Services	10,517,313	8,586,187	6,482,620	4,308,877
Vacation Liability	3,359,066	3,359,066	3,359,066	3,359,066
3% Negotiated Salary Increases	-	-	-	-
Carryover of Unspent Funds	5,052,917	-	-	-
Deferred Maintenance	846,148	68,191	-	-
Total Assignments	<u>\$ 25,520,738</u>	<u>\$ 12,214,444</u>	<u>\$ 10,042,686</u>	<u>\$ 7,868,943</u>
b) Reserve:				
Reserve for Economic Uncertainties	\$ 13,439,279	\$ 18,548,868	\$ 14,336,833	\$ 14,059,397
Undesignated Reserve	10,262,067	2,596,080	2,254,960	1,626,706
Total Reserve (\$)	<u>\$ 23,701,346</u>	<u>\$ 21,144,948</u>	<u>\$ 16,591,793</u>	<u>\$ 15,686,103</u>
Total Reserve (%)	7.05%	4.56%	4.63%	4.46%
ENDING FUND BALANCE (a + b)	<u>\$ 49,222,084</u>	<u>\$ 33,359,392</u>	<u>\$ 26,634,479</u>	<u>\$ 23,555,046</u>

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

		Unaudited Actuals	Second Interim Budget	MYP	MYP
		2022-23	2023-24	2024-25	2025-26
REVENUES AND OTHER FINANCING SOURCES					
LCFF Sources	8010-8099	\$ 91,383,982	\$ 94,829,510	\$ 94,831,891	\$ 94,840,505
Federal Revenues	8100-8299	61,340,315	80,908,869	56,324,313	55,860,401
Other State Revenues	8300-8599	32,208,897	48,855,824	27,970,409	27,380,733
Other Local Revenues	8600-8799	46,417,750	76,280,601	48,811,905	49,902,840
Other Financing Sources/Transfers In	8900-8999	-	-	-	-
Contributions	8980/8990	1,072,711	1,575,305	1,149,776	162,605
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 232,423,654	\$ 302,450,109	\$ 229,088,294	\$ 228,147,084
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries					
Base Salaries		\$ 48,811,168	\$ 58,135,052	\$ 58,135,052	\$ 49,794,096
Step & Column Adjustment				581,353	\$ 620,493
Cost-of-Living Adjustment				299,074	-
Other Adjustments				(9,221,383)	\$ (725,619)
Total Certificated Salaries		\$ 48,811,168	\$ 58,135,052	\$ 49,794,096	\$ 49,688,970
Classified Salaries					
Base Salaries		\$ 45,921,218	\$ 53,117,688	\$ 53,117,688	\$ 49,912,222
Step & Column Adjustment				531,119	\$ 499,124
Cost-of-Living Adjustment				68,357	-
Other Adjustments				(3,804,942)	\$ (32,693)
Total Classified Salaries		\$ 45,921,218	\$ 53,117,688	\$ 49,912,222	\$ 50,378,653
Employee Benefits		\$ 50,296,167	\$ 60,757,882	\$ 56,419,212	\$ 56,879,169
Books & Supplies		5,105,213	9,909,066	4,659,740	\$ 4,290,838
Services & Other Operating Expenses		49,128,157	117,565,135	46,604,804	\$ 45,299,767
Capital Outlay		5,618,198	8,487,639	5,288,629	\$ 605,085
Other Outgo		4,476,470	4,791,858	4,495,648	\$ 4,495,648
Direct Support/Indirect Costs		14,668,401	20,139,689	14,825,500	\$ 14,782,240
Other Financing Uses/Transfers Out		-	-	-	-
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 224,024,992	\$ 332,904,009	\$ 231,999,851	\$ 226,420,370
NET INCREASE/(DECREASE) IN FUND BALANCE		8,398,662	(30,453,900)	(2,911,557)	1,726,714

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

	Unaudited Actuals 2022-23	Second Interim Budget 2023-24	MYP 2024-25	MYP 2025-26
BEGINNING FUND BALANCE	\$ 42,226,862	\$ 50,625,524	\$ 20,171,624	\$ 17,260,067
ENDING FUND BALANCE	\$ 50,625,524	\$ 20,171,624	\$ 17,260,067	\$ 18,986,781
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ -	\$ -	\$ -	\$ -
Stores/Prepaid Expenditures	53,145	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Carryover of Unspent Funds	50,572,379	20,171,624	17,260,067	18,986,781
Total Assignments	\$ 50,625,524	\$ 20,171,624	\$ 17,260,067	\$ 18,986,781
b) Reserve:				
Reserve for Economic Uncertainties	\$ -	\$ -	\$ -	\$ -
Undesignated Reserve	-	-	-	-
Total Reserve (\$)	\$ -	\$ -	\$ -	\$ -
Total Reserve (%)	0.00%	0.00%	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$ 50,625,524	\$ 20,171,624	\$ 17,260,067	\$ 18,986,781

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

	Unaudited Actuals 2022-23	Second Interim Budget 2023-24	MYP 2024-25	MYP 2025-26
REVENUES AND OTHER FINANCING SOURCES				
LCFF Sources	\$ 184,219,863	\$ 197,101,735	\$ 197,875,365	\$ 198,861,294
Federal Revenues	61,340,315	80,908,869	56,324,313	55,860,401
Other State Revenues	32,805,940	49,519,490	28,634,075	28,044,399
Other Local Revenues	62,051,360	89,875,004	65,950,606	67,366,121
Other Financing Sources/Transfers In	4	-	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 340,417,482	\$ 417,405,098	\$ 348,784,359	\$ 350,132,215
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	\$ 62,658,058	\$ 75,054,437	\$ 75,054,437	\$ 66,161,555
Step & Column Adjustments			750,548	784,169
COLA			532,602	-
Other Adjustments			(10,176,032)	(761,003)
Total Certificated Salaries	\$ 62,658,058	\$ 75,054,437	\$ 66,161,555	\$ 66,184,721
Classified Salaries				
Base Salaries	\$ 77,282,670	\$ 91,023,153	\$ 91,023,153	\$ 87,739,855
Step & Column Adjustments			910,174	877,402
COLA			317,572	-
Other Adjustments			(4,511,044)	(782,693)
Total Classified Salaries	\$ 77,282,670	\$ 91,023,153	\$ 87,739,855	\$ 87,834,564
Employee Benefits	\$ 70,165,603	\$ 86,179,924	\$ 82,079,629	\$ 82,539,767
Books & Supplies	6,930,510	12,955,590	6,906,526	6,480,243
Services & Other Operating Expenses	57,050,200	131,661,176	56,774,163	55,277,835
Capital Outlay	8,822,019	15,023,459	6,357,757	1,607,672
Other Outgo	52,874,123	52,162,570	53,391,223	52,551,897
Direct Support/Indirect Costs	(774,651)	(1,320,369)	(989,879)	(991,765)
Other Financing Uses/Transfers Out	976,000	981,750	-	-
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 335,984,534	\$ 463,721,690	\$ 358,420,829	\$ 351,484,934
NET INCREASE/(DECREASE) IN FUND BALANCE	4,432,948	(46,316,592)	(9,636,470)	(1,352,719)

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

	Unaudited Actuals 2022-23	Second Interim Budget 2023-24	MYP 2024-25	MYP 2025-26
BEGINNING FUND BALANCE	\$ 95,414,660	\$ 99,847,608	\$ 53,531,016	\$ 43,894,546
PROPERTY TAX ACCOUNTING ADJUSTMENT	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 99,847,608	\$ 53,531,016	\$ 43,894,546	\$ 42,541,827
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Stores/Prepaid Expenditures	58,255	-	-	-
Board Designation (Legal)	176,000	176,000	176,000	176,000
Facilities	5,539,184	-	-	-
Technology & Data Services	10,517,313	8,586,187	6,482,620	4,308,877
Vacation Liability	3,359,066	3,359,066	3,359,066	3,359,066
3% Negotiated Salary Increases	-	-	-	-
Carryover of Unspent Funds	55,625,296	20,171,624	17,260,067	18,986,781
Deferred Maintenance	846,148	68,191	-	-
Total Assignments	\$ 76,146,262	\$ 32,386,068	\$ 27,302,753	\$ 26,855,724
b) Reserve:				
Reserve for Economic Uncertainties	\$ 13,439,279	\$ 18,548,868	\$ 14,336,833	\$ 14,059,397
Undesignated Reserve	10,262,067	2,596,080	2,254,960	1,626,706
Total Reserve (\$)	\$ 23,701,346	\$ 21,144,948	\$ 16,591,793	\$ 15,686,103
Total Reserve (%)	7.05%	4.56%	4.63%	4.46%
ENDING FUND BALANCE (a + b)	\$ 99,847,608	\$ 53,531,016	\$ 43,894,546	\$ 42,541,827

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

Signed: Mary Ann DeLeon
County Superintendent or Designee

Date: 3/7/2024

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: March 06, 2024

Signed: Mary Ann DeLeon
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: INTERIM DIRECTOR, INTERNAL BUSINESS SERVICES E-mail: LaNguyen@sccoe.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since first interim.	X	
CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Local Control Funding Formula (LCFF) Revenue	Projected LCFF revenue for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		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 first interim.	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 first interim.		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 first interim.		X
5	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim 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 first interim 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 first interim 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 first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X
SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2022-23) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim 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 first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certified? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	99,808,666.00	102,272,225.00	62,013,631.01	102,272,225.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	614,987.00	663,666.00	507,337.02	663,666.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,348,128.00	13,594,403.00	14,349,762.30	13,594,403.00	0.00	0.0%
5) TOTAL, REVENUES			113,771,781.00	116,530,294.00	76,870,730.33	116,530,294.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	15,729,182.00	16,919,385.00	9,286,415.08	16,919,385.00	0.00	0.0%
2) Classified Salaries		2000-2999	35,599,562.00	37,905,465.00	21,736,056.94	37,905,465.00	0.00	0.0%
3) Employee Benefits		3000-3999	23,799,403.00	25,422,042.00	13,924,534.91	25,422,042.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,412,418.00	3,046,524.40	667,399.06	3,046,524.40	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	11,633,455.00	14,096,040.60	6,177,812.19	14,096,040.60	0.00	0.0%
6) Capital Outlay		6000-6999	2,151,240.00	6,535,820.00	553,414.04	6,535,820.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	47,042,811.00	47,370,712.00	(48,397,315.00)	47,370,712.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(17,290,011.00)	(21,460,058.00)	(7,786,635.16)	(21,460,058.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			121,078,060.00	129,835,931.00	(3,838,317.94)	129,835,931.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,306,279.00)	(13,305,637.00)	80,709,048.27	(13,305,637.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	981,750.00	981,750.00	23,375.00	981,750.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,462,015.00)	(1,575,305.00)	(150,333.00)	(1,575,305.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,443,765.00)	(2,557,055.00)	(173,708.00)	(2,557,055.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(9,750,044.00)	(15,862,692.00)	80,535,340.27	(15,862,692.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	49,222,083.83	49,222,083.83		49,222,083.83	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			49,222,083.83	49,222,083.83		49,222,083.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			49,222,083.83	49,222,083.83		49,222,083.83		
2) Ending Balance, June 30 (E + F1e)			39,472,039.83	33,359,391.83		33,359,391.83		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	15,145,174.00	12,189,444.00		12,189,444.00		
Board Designation	0000	9780	176,000.00					
Technology and Data Services	0000	9780	7,302,725.00					
Vacation Liability	0000	9780	3,692,128.00					
Deferred Maintenance	0000	9780	784,248.00					
Carryover of Unspent funds	0000	9780	3,190,073.00					
Board Designation (Legal)	0000	9780		176,000.00				
Technology & Data Services	0000	9780		8,586,187.00				
Vacation Liability	0000	9780		3,359,066.00				
Deferred Maintenance	0000	9780		68,191.00				
Board Designation (Legal)	0000	9780				176,000.00		
Technology and Data Services	0000	9780				8,586,187.00		
Vacation Liability	0000	9780				3,359,066.00		
Deferred Maintenance	0000	9780				68,191.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	14,383,473.00	18,548,868.00		18,548,868.00		
Unassigned/Unappropriated Amount		9790	9,918,392.83	2,596,079.83		2,596,079.83		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	14,984,631.00	15,254,240.00	5,225,644.00	15,254,240.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	83,000.00	83,000.00	29,305.00	83,000.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	644,469.00	623,918.00	310,974.57	623,918.00	0.00	0.0%
Timber Yield Tax		8022	189.00	100.00	200.15	100.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	195,341,280.00	198,186,806.00	107,824,813.22	198,186,806.00	0.00	0.0%
Unsecured Roll Taxes		8042	10,330,444.00	11,778,679.00	10,706,953.36	11,778,679.00	0.00	0.0%
Prior Years' Taxes		8043	878.00	2,661.00	845.29	2,661.00	0.00	0.0%
Supplemental Taxes		8044	4,737,600.00	5,245,000.00	3,043,430.25	5,245,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	9,754,759.00	10,768,000.00	5,379,563.92	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			235,877,250.00	241,942,404.00	132,521,729.76	241,942,404.00	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	1,151,787.00	1,151,787.00	(97,107.75)	1,151,787.00	0.00	0.0%
Property Taxes Transfers		8097	(137,220,371.00)	(140,821,966.00)	(70,410,991.00)	(140,821,966.00)	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			99,808,666.00	102,272,225.00	62,013,631.01	102,272,225.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182,							
Other NCLB / Every Student Succeeds Act	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%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	347,706.00	347,706.00	346,702.00	347,706.00	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)
Lottery - Unrestricted and Instructional Materials		8560	184,281.00	228,843.00	145,520.60	228,843.00	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	87,117.00	15,114.42	87,117.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			614,987.00	663,666.00	507,337.02	663,666.00	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	158,272.82	170,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,929,504.00	1,929,504.00	1,171,013.34	1,929,504.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	5,042,333.58	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	5,271,996.00	5,273,996.00	4,764,355.92	5,273,996.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	2,441,118.00	2,441,118.00	1,189,673.84	2,441,118.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	2,630,510.00	2,874,785.00	2,009,047.80	2,874,785.00	0.00	0.0%
Tuition		8710	905,000.00	905,000.00	15,065.00	905,000.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,348,128.00	13,594,403.00	14,349,762.30	13,594,403.00	0.00	0.0%
TOTAL, REVENUES			113,771,781.00	116,530,294.00	76,870,730.33	116,530,294.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,956,461.00	4,755,097.00	2,703,503.86	4,755,097.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	488,671.00	742,533.00	359,739.63	742,533.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,220,569.00	11,279,852.00	6,122,356.71	11,279,852.00	0.00	0.0%
Other Certificated Salaries		1900	63,481.00	141,903.00	100,814.88	141,903.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			15,729,182.00	16,919,385.00	9,286,415.08	16,919,385.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	462,382.00	908,005.00	450,296.04	908,005.00	0.00	0.0%
Classified Support Salaries		2200	4,564,328.00	4,883,317.00	2,847,940.29	4,883,317.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	11,928,032.00	12,460,725.00	6,999,299.25	12,460,725.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	17,642,239.00	18,343,077.00	10,625,821.33	18,343,077.00	0.00	0.0%
Other Classified Salaries		2900	1,002,581.00	1,310,341.00	812,700.03	1,310,341.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			35,599,562.00	37,905,465.00	21,736,056.94	37,905,465.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,909,503.00	3,102,318.00	1,677,157.82	3,102,318.00	0.00	0.0%
PERS		3201-3202	9,433,058.00	10,003,607.00	5,360,909.61	10,003,607.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,883,085.00	3,104,204.00	1,725,338.24	3,104,204.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,016,648.00	8,612,180.00	4,821,422.94	8,612,180.00	0.00	0.0%
Unemployment Insurance		3501-3502	26,903.00	35,762.00	20,767.39	35,762.00	0.00	0.0%
Workers' Compensation		3601-3602	530,206.00	563,791.00	318,833.91	563,791.00	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	180.00	105.00	180.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			23,799,403.00	25,422,042.00	13,924,534.91	25,422,042.00	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)
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	47,089.00	76,705.00	42,475.46	76,705.00	0.00	0.0%
Books and Other Reference Materials		4200	123,279.00	141,261.00	70,961.04	141,261.00	0.00	0.0%
Materials and Supplies		4300	1,758,929.00	2,260,697.00	452,038.37	2,260,697.00	0.00	0.0%
Noncapitalized Equipment		4400	478,954.00	563,317.40	97,181.09	563,317.40	0.00	0.0%
Food		4700	4,167.00	4,544.00	4,743.10	4,544.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,412,418.00	3,046,524.40	667,399.06	3,046,524.40	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	83,160.00	128,218.00	71,010.00	128,218.00	0.00	0.0%
Travel and Conferences		5200	699,555.00	829,795.00	270,972.99	829,795.00	0.00	0.0%
Dues and Memberships		5300	256,192.00	296,439.00	172,533.26	296,439.00	0.00	0.0%
Insurance		5400-5450	623,598.00	623,598.00	3,083,338.61	623,598.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,127,493.00	1,101,171.00	692,765.43	1,101,171.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	908,419.00	1,083,282.00	320,890.44	1,083,282.00	0.00	0.0%
Transfers of Direct Costs		5710	(2,578,353.00)	(3,207,805.00)	(1,566,388.38)	(3,207,805.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(588,984.00)	(629,417.00)	(368,886.49)	(629,417.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,572,262.00	13,310,063.60	3,205,600.31	13,310,063.60	0.00	0.0%
Communications		5900	530,113.00	560,696.00	295,976.02	560,696.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,633,455.00	14,096,040.60	6,177,812.19	14,096,040.60	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	722,000.00	0.00	722,000.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	889,143.00	3,910,368.00	280,530.40	3,910,368.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	958,492.00	902,536.00	247,529.24	902,536.00	0.00	0.0%
Equipment Replacement		6500	303,605.00	1,000,916.00	25,354.40	1,000,916.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,151,240.00	6,535,820.00	553,414.04	6,535,820.00	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%
		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
		7141	0.00	0.00	0.00	0.00	0.00	0.0%
		7142	0.00	0.00	0.00	0.00	0.00	0.0%
		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
		7211	0.00	0.00	0.00	0.00	0.00	0.0%
		7212	0.00	0.00	0.00	0.00	0.00	0.0%
		7213	0.00	0.00	0.00	0.00	0.00	0.0%

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Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	47,042,811.00	47,370,712.00	(48,397,315.00)	47,370,712.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			47,042,811.00	47,370,712.00	(48,397,315.00)	47,370,712.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(15,346,911.00)	(20,139,689.00)	(7,301,502.58)	(20,139,689.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,943,100.00)	(1,320,369.00)	(485,132.58)	(1,320,369.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(17,290,011.00)	(21,460,058.00)	(7,786,635.16)	(21,460,058.00)	0.00	0.0%
TOTAL, EXPENDITURES			121,078,060.00	129,835,931.00	(3,838,317.94)	129,835,931.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	981,750.00	981,750.00	23,375.00	981,750.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			981,750.00	981,750.00	23,375.00	981,750.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
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%

Description	Resource Codes	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 Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(2,637,588.00)	(2,788,775.00)	(225,000.00)	(2,788,775.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	1,175,573.00	1,213,470.00	74,667.00	1,213,470.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,462,015.00)	(1,575,305.00)	(150,333.00)	(1,575,305.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,443,765.00)	(2,557,055.00)	(173,708.00)	(2,557,055.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	93,258,747.00	94,829,510.00	44,076,923.00	94,829,510.00	0.00	0.0%
2) Federal Revenue		8100-8299	70,524,488.00	80,908,869.00	30,947,054.50	80,908,869.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,474,968.00	48,855,824.00	9,697,174.41	48,855,824.00	0.00	0.0%
4) Other Local Revenue		8600-8799	43,033,126.00	76,280,601.00	19,988,002.33	76,280,601.00	0.00	0.0%
5) TOTAL, REVENUES			225,291,329.00	300,874,804.00	104,709,154.24	300,874,804.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	55,376,463.00	58,135,052.00	30,012,932.34	58,135,052.00	0.00	0.0%
2) Classified Salaries		2000-2999	50,368,229.00	53,117,688.00	29,523,357.63	53,117,688.00	0.00	0.0%
3) Employee Benefits		3000-3999	57,289,605.00	60,757,882.00	29,431,017.22	60,757,882.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,685,795.00	9,909,066.00	1,711,723.39	9,909,066.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	48,035,877.00	117,565,135.00	24,007,774.44	117,565,135.00	0.00	0.0%
6) Capital Outlay		6000-6999	3,334,169.00	8,487,639.00	1,079,727.54	8,487,639.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,089,960.00	4,791,858.00	11,067.02	4,791,858.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	15,346,911.00	20,139,689.00	7,301,502.58	20,139,689.00	0.00	0.0%
9) TOTAL, EXPENDITURES			237,527,009.00	332,904,009.00	123,079,102.16	332,904,009.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(12,235,680.00)	(32,029,205.00)	(18,369,947.92)	(32,029,205.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,462,015.00	1,575,305.00	150,333.00	1,575,305.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,462,015.00	1,575,305.00	150,333.00	1,575,305.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,773,665.00)	(30,453,900.00)	(18,219,614.92)	(30,453,900.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	50,625,524.36	50,625,524.36		50,625,524.36	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			50,625,524.36	50,625,524.36		50,625,524.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			50,625,524.36	50,625,524.36		50,625,524.36		
2) Ending Balance, June 30 (E + F1e)			39,851,859.36	20,171,624.36		20,171,624.36		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	39,851,859.36	20,171,624.36		20,171,624.36		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(.21)		(.21)		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF								
(50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	93,258,747.00	94,829,510.00	44,076,923.00	94,829,510.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			93,258,747.00	94,829,510.00	44,076,923.00	94,829,510.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,145,437.00	2,166,203.00	(1,840,473.00)	2,166,203.00	0.00	0.0%
Special Education Discretionary Grants		8182	974,884.00	1,066,317.00	(902,546.50)	1,066,317.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	238,000.00	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	860,309.00	1,030,281.00	354,416.35	1,030,281.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	656,802.00	1,202,245.00	182,826.96	1,202,245.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	27,156.00	29,100.00	0.00	29,100.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	55,294.00	83,987.00	26,558.92	83,987.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	151,245.00	3,318.00	151,245.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	9,990,923.00	9,954,060.00	603,813.46	9,954,060.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	55,575,683.00	65,225,431.00	32,519,140.31	65,225,431.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			70,524,488.00	80,908,869.00	30,947,054.50	80,908,869.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	2,509,387.00	2,862,944.00	236,887.09	2,862,944.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	3,870,021.00	3,870,021.00	2,254,347.00	3,870,021.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	72,629.00	93,088.00	23,185.38	93,088.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	93,112.00	0.00	93,112.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	1,602,642.00	1,916,531.00	(146,481.72)	1,916,531.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,420,289.00	40,020,128.00	7,329,236.66	40,020,128.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, OTHER STATE REVENUE			18,474,968.00	48,855,824.00	9,697,174.41	48,855,824.00	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	2,818,468.00	2,818,468.45	2,818,468.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	52,000.00	52,000.00	39,733.27	52,000.00	0.00	0.0%
All Other Sales		8639	45,000.00	65,352.00	71,646.47	65,352.00	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	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	1,308,182.00	1,909,977.00	545,683.43	1,909,977.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	17,154,030.00	41,233,415.00	10,335,346.24	41,233,415.00	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	91,667.00	0.00	91,667.00	0.00	0.0%
All Other Local Revenue		8699	1,936,604.00	7,117,562.00	7,014,360.16	7,117,562.00	0.00	0.0%
Tuition		8710	506,509.00	1,412,160.00	(1,444,487.00)	1,412,160.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	19,530,801.00	21,580,000.00	607,251.31	21,580,000.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			43,033,126.00	76,280,601.00	19,988,002.33	76,280,601.00	0.00	0.0%
TOTAL, REVENUES			225,291,329.00	300,874,804.00	104,709,154.24	300,874,804.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	29,024,036.00	27,513,588.00	15,184,809.16	27,513,588.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	9,785,736.00	9,093,233.00	5,109,529.41	9,093,233.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	12,478,656.00	15,609,425.00	7,044,409.30	15,609,425.00	0.00	0.0%
Other Certificated Salaries		1900	4,088,035.00	5,918,806.00	2,674,184.47	5,918,806.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			55,376,463.00	58,135,052.00	30,012,932.34	58,135,052.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	26,201,990.00	26,690,760.00	15,616,881.17	26,690,760.00	0.00	0.0%
Classified Support Salaries		2200	11,693,985.00	11,738,590.00	6,639,575.09	11,738,590.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,871,934.00	3,596,491.00	1,646,109.29	3,596,491.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,516,454.00	8,314,825.00	4,265,319.74	8,314,825.00	0.00	0.0%
Other Classified Salaries		2900	2,083,866.00	2,777,022.00	1,355,472.34	2,777,022.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			50,368,229.00	53,117,688.00	29,523,357.63	53,117,688.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	15,090,219.00	15,470,924.00	5,171,054.92	15,470,924.00	0.00	0.0%
PERS		3201-3202	13,621,188.00	14,297,983.00	7,502,565.27	14,297,983.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,819,708.00	5,090,214.00	2,780,292.20	5,090,214.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	21,019,577.00	23,152,217.00	12,631,174.03	23,152,217.00	0.00	0.0%
Unemployment Insurance		3501-3502	62,065.00	62,101.00	29,640.36	62,101.00	0.00	0.0%
Workers' Compensation		3601-3602	2,676,848.00	2,684,443.00	1,316,290.44	2,684,443.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			57,289,605.00	60,757,882.00	29,431,017.22	60,757,882.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	34,067.00	18,713.62	34,067.00	0.00	0.0%
Books and Other Reference Materials		4200	23,217.00	247,562.00	75,079.38	247,562.00	0.00	0.0%
Materials and Supplies		4300	3,052,100.00	8,519,067.00	1,075,976.48	8,519,067.00	0.00	0.0%
Noncapitalized Equipment		4400	610,478.00	1,099,855.00	540,871.44	1,099,855.00	0.00	0.0%
Food		4700	0.00	8,515.00	1,082.47	8,515.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,685,795.00	9,909,066.00	1,711,723.39	9,909,066.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	31,304,999.00	63,831,365.00	15,623,090.52	63,831,365.00	0.00	0.0%
Travel and Conferences		5200	867,328.00	1,632,656.00	469,825.03	1,632,656.00	0.00	0.0%
Dues and Memberships		5300	50,070.00	68,760.00	22,152.27	68,760.00	0.00	0.0%
Insurance		5400-5450	8,332.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	841,525.00	1,010,892.00	409,121.39	1,010,892.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	744,995.00	991,994.00	327,257.05	991,994.00	0.00	0.0%
Transfers of Direct Costs		5710	2,578,353.00	3,207,805.00	1,566,388.38	3,207,805.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Direct Costs - Interfund		5750	307,729.00	324,802.00	163,645.66	324,802.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,959,438.00	46,084,047.00	5,335,716.62	46,084,047.00	0.00	0.0%
Communications		5900	373,108.00	412,814.00	90,577.52	412,814.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			48,035,877.00	117,565,135.00	24,007,774.44	117,565,135.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	2,082,205.00	28,737.49	2,082,205.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	3,165,599.00	4,692,954.00	710,867.83	4,692,954.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	168,570.00	1,651,655.00	286,829.65	1,651,655.00	0.00	0.0%
Equipment Replacement		6500	0.00	60,825.00	53,292.57	60,825.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,334,169.00	8,487,639.00	1,079,727.54	8,487,639.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements								
		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools								
		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools								
		7141	1,419,042.00	1,419,042.00	0.00	1,419,042.00	0.00	0.0%
Payments to County Offices								
		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs								
		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools								
		7211	0.00	91,667.00	0.00	91,667.00	0.00	0.0%
To County Offices								
		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs								
		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools								
	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices								
	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs								
	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools								
	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices								
	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs								
	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers								
		7281-7283	30,909.00	30,909.00	0.00	30,909.00	0.00	0.0%
All Other Transfers Out to All Others								
		7299	2,640,009.00	3,250,240.00	11,067.02	3,250,240.00	0.00	0.0%
Debt Service								
Debt Service - Interest								
		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal								
		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,089,960.00	4,791,858.00	11,067.02	4,791,858.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Transfers of Indirect Costs		7310	15,346,911.00	20,139,689.00	7,301,502.58	20,139,689.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			15,346,911.00	20,139,689.00	7,301,502.58	20,139,689.00	0.00	0.0%
TOTAL, EXPENDITURES			237,527,009.00	332,904,009.00	123,079,102.16	332,904,009.00	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	2,637,588.00	2,788,775.00	225,000.00	2,788,775.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(1,175,573.00)	(1,213,470.00)	(74,667.00)	(1,213,470.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,462,015.00	1,575,305.00	150,333.00	1,575,305.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,462,015.00	1,575,305.00	150,333.00	1,575,305.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	193,067,413.00	197,101,735.00	106,090,554.01	197,101,735.00	0.00	0.0%
2) Federal Revenue		8100-8299	70,524,488.00	80,908,869.00	30,947,054.50	80,908,869.00	0.00	0.0%
3) Other State Revenue		8300-8599	19,089,955.00	49,519,490.00	10,204,511.43	49,519,490.00	0.00	0.0%
4) Other Local Revenue		8600-8799	56,381,254.00	89,875,004.00	34,337,764.63	89,875,004.00	0.00	0.0%
5) TOTAL, REVENUES			339,063,110.00	417,405,098.00	181,579,884.57	417,405,098.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	71,105,645.00	75,054,437.00	39,299,347.42	75,054,437.00	0.00	0.0%
2) Classified Salaries		2000-2999	85,967,791.00	91,023,153.00	51,259,414.57	91,023,153.00	0.00	0.0%
3) Employee Benefits		3000-3999	81,089,008.00	86,179,924.00	43,355,552.13	86,179,924.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,098,213.00	12,955,590.40	2,379,122.45	12,955,590.40	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	59,669,332.00	131,661,175.60	30,185,586.63	131,661,175.60	0.00	0.0%
6) Capital Outlay		6000-6999	5,485,409.00	15,023,459.00	1,633,141.58	15,023,459.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	51,132,771.00	52,162,570.00	(48,386,247.98)	52,162,570.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,943,100.00)	(1,320,369.00)	(485,132.58)	(1,320,369.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			358,605,069.00	462,739,940.00	119,240,784.22	462,739,940.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,541,959.00)	(45,334,842.00)	62,339,100.35	(45,334,842.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	981,750.00	981,750.00	23,375.00	981,750.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(981,750.00)	(981,750.00)	(23,375.00)	(981,750.00)		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,523,709.00)	(46,316,592.00)	62,315,725.35	(46,316,592.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	99,847,608.19	99,847,608.19		99,847,608.19	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			99,847,608.19	99,847,608.19		99,847,608.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			99,847,608.19	99,847,608.19		99,847,608.19		
2) Ending Balance, June 30 (E + F1e)			79,323,899.19	53,531,016.19		53,531,016.19		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	39,851,859.36	20,171,624.57		20,171,624.57		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	15,145,174.00	12,189,444.00		12,189,444.00		
Board Designation	0000	9780	176,000.00					
Technology and Data Services	0000	9780	7,302,725.00					
Vacation Liability	0000	9780	3,692,128.00					
Deferred Maintenance	0000	9780	784,248.00					
Carry over of Unspent funds	0000	9780	3,190,073.00					
Board Designation (Legal)	0000	9780		176,000.00				
Technology & Data Services	0000	9780		8,586,187.00				
Vacation Liability	0000	9780		3,359,066.00				
Deferred Maintenance	0000	9780		68,191.00				
Board Designation (Legal)	0000	9780				176,000.00		
Technology and Data Services	0000	9780				8,586,187.00		
Vacation Liability	0000	9780				3,359,066.00		
Deferred Maintenance	0000	9780				68,191.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	14,383,473.00	18,548,868.00		18,548,868.00		
Unassigned/Unappropriated Amount		9790	9,918,392.83	2,596,079.62		2,596,079.62		
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	14,984,631.00	15,254,240.00	5,225,644.00	15,254,240.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	83,000.00	83,000.00	29,305.00	83,000.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	644,469.00	623,918.00	310,974.57	623,918.00	0.00	0.0%
Timber Yield Tax		8022	189.00	100.00	200.15	100.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	195,341,280.00	198,186,806.00	107,824,813.22	198,186,806.00	0.00	0.0%
Unsecured Roll Taxes		8042	10,330,444.00	11,778,679.00	10,706,953.36	11,778,679.00	0.00	0.0%
Prior Years' Taxes		8043	878.00	2,661.00	845.29	2,661.00	0.00	0.0%
Supplemental Taxes		8044	4,737,600.00	5,245,000.00	3,043,430.25	5,245,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	9,754,759.00	10,768,000.00	5,379,563.92	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			235,877,250.00	241,942,404.00	132,521,729.76	241,942,404.00	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%

Description	Resource Codes	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 to Charter Schools in Lieu of Property Taxes		8096	1,151,787.00	1,151,787.00	(97,107.75)	1,151,787.00	0.00	0.0%
Property Taxes Transfers		8097	(43,961,624.00)	(45,992,456.00)	(26,334,068.00)	(45,992,456.00)	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			193,067,413.00	197,101,735.00	106,090,554.01	197,101,735.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,145,437.00	2,166,203.00	(1,840,473.00)	2,166,203.00	0.00	0.0%
Special Education Discretionary Grants		8182	974,884.00	1,066,317.00	(902,546.50)	1,066,317.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	238,000.00	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	860,309.00	1,030,281.00	354,416.35	1,030,281.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	656,802.00	1,202,245.00	182,826.96	1,202,245.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	27,156.00	29,100.00	0.00	29,100.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	55,294.00	83,987.00	26,558.92	83,987.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	151,245.00	3,318.00	151,245.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4038, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	9,990,923.00	9,954,060.00	603,813.46	9,954,060.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	55,575,683.00	65,225,431.00	32,519,140.31	65,225,431.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			70,524,488.00	80,908,869.00	30,947,054.50	80,908,869.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	2,509,387.00	2,862,944.00	236,887.09	2,862,944.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	3,870,021.00	3,870,021.00	2,254,347.00	3,870,021.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	347,706.00	347,706.00	346,702.00	347,706.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	256,910.00	321,931.00	168,705.98	321,931.00	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%

Description	Resource Codes	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 State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	93,112.00	0.00	93,112.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	1,602,642.00	1,916,531.00	(146,481.72)	1,916,531.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,503,289.00	40,107,245.00	7,344,351.08	40,107,245.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			19,089,955.00	49,519,490.00	10,204,511.43	49,519,490.00	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	2,818,468.00	2,818,468.45	2,818,468.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	52,000.00	52,000.00	39,733.27	52,000.00	0.00	0.0%
All Other Sales		8639	215,000.00	235,352.00	229,919.29	235,352.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,929,504.00	1,929,504.00	1,171,013.34	1,929,504.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	5,042,333.58	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	6,580,178.00	7,183,973.00	5,310,039.35	7,183,973.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	19,595,148.00	43,674,533.00	11,525,020.08	43,674,533.00	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	91,667.00	0.00	91,667.00	0.00	0.0%
All Other Local Revenue		8699	4,567,114.00	9,992,347.00	9,023,407.96	9,992,347.00	0.00	0.0%
Tuition		8710	1,411,509.00	2,317,160.00	(1,429,422.00)	2,317,160.00	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 Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	19,530,801.00	21,580,000.00	607,251.31	21,580,000.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			56,381,254.00	89,875,004.00	34,337,764.63	89,875,004.00	0.00	0.0%
TOTAL, REVENUES			339,063,110.00	417,405,098.00	181,579,884.57	417,405,098.00	0.00	0.0%
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	32,980,497.00	32,268,685.00	17,888,313.02	32,268,685.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	10,274,407.00	9,835,766.00	5,469,269.04	9,835,766.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	23,699,225.00	26,889,277.00	13,166,766.01	26,889,277.00	0.00	0.0%
Other Certificated Salaries		1900	4,151,516.00	6,060,709.00	2,774,999.35	6,060,709.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			71,105,645.00	75,054,437.00	39,299,347.42	75,054,437.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	26,664,372.00	27,598,765.00	16,067,177.21	27,598,765.00	0.00	0.0%
Classified Support Salaries		2200	16,258,313.00	16,621,907.00	9,487,515.38	16,621,907.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	14,799,966.00	16,057,216.00	8,645,408.54	16,057,216.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	25,158,693.00	26,657,902.00	14,891,141.07	26,657,902.00	0.00	0.0%
Other Classified Salaries		2900	3,086,447.00	4,087,363.00	2,168,172.37	4,087,363.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			85,967,791.00	91,023,153.00	51,259,414.57	91,023,153.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	17,999,722.00	18,573,242.00	6,848,212.74	18,573,242.00	0.00	0.0%
PERS		3201-3202	23,054,246.00	24,301,590.00	12,863,474.88	24,301,590.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	7,702,793.00	8,194,418.00	4,505,630.44	8,194,418.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	29,036,225.00	31,764,397.00	17,452,596.97	31,764,397.00	0.00	0.0%
Unemployment Insurance		3501-3502	88,968.00	97,863.00	50,407.75	97,863.00	0.00	0.0%
Workers' Compensation		3601-3602	3,207,054.00	3,248,234.00	1,635,124.35	3,248,234.00	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	180.00	105.00	180.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			81,089,008.00	86,179,924.00	43,355,552.13	86,179,924.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	47,089.00	110,772.00	61,189.08	110,772.00	0.00	0.0%
Books and Other Reference Materials		4200	146,496.00	388,823.00	146,040.42	388,823.00	0.00	0.0%
Materials and Supplies		4300	4,811,029.00	10,779,764.00	1,528,014.85	10,779,764.00	0.00	0.0%
Noncapitalized Equipment		4400	1,089,432.00	1,663,172.40	638,052.53	1,663,172.40	0.00	0.0%

2023-24 Second 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)
Food		4700	4,167.00	13,059.00	5,825.57	13,059.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,098,213.00	12,955,590.40	2,379,122.45	12,955,590.40	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	31,388,159.00	63,959,583.00	15,694,100.52	63,959,583.00	0.00	0.0%
Travel and Conferences		5200	1,566,883.00	2,462,451.00	740,798.02	2,462,451.00	0.00	0.0%
Dues and Memberships		5300	306,262.00	365,199.00	194,685.53	365,199.00	0.00	0.0%
Insurance		5400-5450	631,930.00	623,598.00	3,083,338.61	623,598.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,969,018.00	2,112,063.00	1,101,886.82	2,112,063.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,653,414.00	2,075,276.00	648,147.49	2,075,276.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(281,255.00)	(304,615.00)	(205,240.83)	(304,615.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	21,531,700.00	59,394,110.60	8,541,316.93	59,394,110.60	0.00	0.0%
Communications		5900	903,221.00	973,510.00	386,553.54	973,510.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			59,669,332.00	131,661,175.60	30,185,586.63	131,661,175.60	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	2,804,205.00	28,737.49	2,804,205.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,054,742.00	8,603,322.00	991,398.23	8,603,322.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,127,062.00	2,554,191.00	534,358.89	2,554,191.00	0.00	0.0%
Equipment Replacement		6500	303,605.00	1,061,741.00	78,646.97	1,061,741.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
Subscription Assets		6700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,485,409.00	15,023,459.00	1,633,141.58	15,023,459.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict								
Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	1,419,042.00	1,419,042.00	0.00	1,419,042.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	91,667.00	0.00	91,667.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	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	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	30,909.00	30,909.00	0.00	30,909.00	0.00	0.0%
All Other Transfers Out to All Others		7299	49,682,820.00	50,620,952.00	(48,386,247.98)	50,620,952.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			51,132,771.00	52,162,570.00	(48,386,247.98)	52,162,570.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,943,100.00)	(1,320,369.00)	(485,132.58)	(1,320,369.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,943,100.00)	(1,320,369.00)	(485,132.58)	(1,320,369.00)	0.00	0.0%
TOTAL, EXPENDITURES			358,605,069.00	462,739,940.00	119,240,784.22	462,739,940.00	0.00	0.0%
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	981,750.00	981,750.00	23,375.00	981,750.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			981,750.00	981,750.00	23,375.00	981,750.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
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%

Description	Resource Codes	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)
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(981,750.00)	(981,750.00)	(23,375.00)	(981,750.00)	0.00	0.0%

Resource	Description	2023-24 Projected Totals
5810	Other Restricted Federal	614.00
6266	Educator Effectiveness, FY 2021-22	.09
6318	Antibias Education Grant	.32
6332	CA Community Schools Partnership Act - Implementation Grant	.50
6500	Special Education	.80
6762	Arts, Music, and Instructional Materials Discretionary Block Grant	.44
7085	Learning Communities for School Success Program	.37
7311	Classified School Employee Professional Development Block Grant	164,562.00
7430	COVID Mitigation for Counties	50,000.00
7435	Learning Recovery Emergency Block Grant	.41
8150	Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75)	8,202,320.50
9010	Other Restricted Local	11,754,125.14
Total, Restricted Balance		20,171,624.57

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	27,845,886.00	61,145,774.00	16,451,596.00	61,145,774.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,647,615.00	2,647,615.00	3,405,472.85	2,647,615.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	135,980.72	0.00	0.00	0.0%
5) TOTAL, REVENUES			30,493,501.00	63,793,389.00	19,993,049.57	63,793,389.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299,7400-7499	30,493,501.00	63,793,389.00	18,629,876.11	63,793,389.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,493,501.00	63,793,389.00	18,629,876.11	63,793,389.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	1,363,173.46	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	1,363,173.46	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(103,801.54)	(103,801.54)		(103,801.54)	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(103,801.54)	(103,801.54)		(103,801.54)		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(103,801.54)	(103,801.54)		(103,801.54)		
2) Ending Balance, June 30 (E + F1e)			(103,801.54)	(103,801.54)		(103,801.54)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(103,801.54)	(103,801.54)		(103,801.54)		
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources								
TOTAL, FEDERAL REVENUE			27,845,886.00	61,145,774.00	16,451,596.00	61,145,774.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan								
Current Year	6500	8311	2,647,615.00	2,647,615.00	3,405,472.85	2,647,615.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,647,615.00	2,647,615.00	3,405,472.85	2,647,615.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest								
		8660	0.00	0.00	34,503.59	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	103,801.54	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources								
		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	(2,324.41)	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	135,980.72	0.00	0.00	0.0%
TOTAL, REVENUES			30,493,501.00	63,793,389.00	19,993,049.57	63,793,389.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	27,845,886.00	61,145,774.00	16,369,546.00	61,145,774.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	2,647,615.00	2,647,615.00	2,260,330.11	2,647,615.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			30,493,501.00	63,793,389.00	18,629,876.11	63,793,389.00	0.00	0.0%
TOTAL, EXPENDITURES			30,493,501.00	63,793,389.00	18,629,876.11	63,793,389.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,054,302.00	2,059,755.00	812,173.39	2,059,755.00	0.00	0.0%
3) Other State Revenue		8300-8599	28,377,459.00	32,711,850.00	12,521,322.76	32,711,850.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	1,433.00	131,858.18	1,433.00	0.00	0.0%
5) TOTAL, REVENUES			30,431,761.00	34,773,038.00	13,465,354.33	34,773,038.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,508,318.00	2,293,804.00	1,395,588.84	2,293,804.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,053,291.00	3,919,483.00	2,202,066.68	3,919,483.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,550,045.00	3,556,648.00	1,901,992.17	3,556,648.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,056,100.00	774,621.00	144,395.92	774,621.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,661,323.00	24,158,654.00	1,498,131.49	24,158,654.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	176,114.00	25,614.61	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	1,943,100.00	1,320,369.00	485,132.58	1,320,369.00	0.00	0.0%
9) TOTAL, EXPENDITURES			30,772,177.00	36,199,693.00	7,652,922.29	36,199,693.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(340,416.00)	(1,426,655.00)	5,812,432.04	(1,426,655.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(340,416.00)	(1,426,655.00)	5,812,432.04	(1,426,655.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,310,207.42	2,310,207.42		2,310,207.42	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,310,207.42	2,310,207.42		2,310,207.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,310,207.42	2,310,207.42		2,310,207.42		
2) Ending Balance, June 30 (E + F1e)			1,969,791.42	883,552.42		883,552.42		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,059,930.63	973,692.19		973,692.19		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(90,139.21)	(90,139.77)		(90,139.77)		
FEDERAL REVENUE								
Child Nutrition Programs		8220	620,283.00	490,692.00	212,139.46	490,692.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,434,019.00	1,569,063.00	600,033.93	1,569,063.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,054,302.00	2,059,755.00	812,173.39	2,059,755.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	37,226.00	26,394.00	12,412.12	26,394.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	26,103,739.00	26,103,739.00	7,989,396.89	26,103,739.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,236,494.00	6,581,717.00	4,519,513.75	6,581,717.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			28,377,459.00	32,711,850.00	12,521,322.76	32,711,850.00	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	40,286.12	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	90,139.21	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	1,433.00	1,432.85	1,433.00	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	1,433.00	131,858.18	1,433.00	0.00	0.0%
TOTAL, REVENUES			30,431,761.00	34,773,038.00	13,465,354.33	34,773,038.00		
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,331,296.00	1,123,214.00	692,845.15	1,123,214.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,177,022.00	1,170,590.00	698,402.19	1,170,590.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	4,341.50	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,508,318.00	2,293,804.00	1,395,588.84	2,293,804.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,745,860.00	1,551,369.00	859,245.36	1,551,369.00	0.00	0.0%
Classified Support Salaries		2200	282,356.00	280,176.00	164,861.73	280,176.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Classified Supervisors' and Administrators' Salaries		2300	785,643.00	706,539.00	422,901.34	706,539.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,204,762.00	1,346,729.00	743,618.25	1,346,729.00	0.00	0.0%
Other Classified Salaries		2900	34,670.00	34,670.00	11,440.00	34,670.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,053,291.00	3,919,483.00	2,202,066.68	3,919,483.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	419,184.00	371,618.00	224,312.60	371,618.00	0.00	0.0%
PERS		3201-3202	1,168,367.00	1,144,040.00	609,789.97	1,144,040.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	362,722.00	362,110.00	197,921.03	362,110.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,418,531.00	1,507,583.00	781,769.56	1,507,583.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,300.00	3,182.00	1,782.73	3,182.00	0.00	0.0%
Workers' Compensation		3601-3602	177,941.00	168,115.00	86,416.28	168,115.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,550,045.00	3,556,648.00	1,901,992.17	3,556,648.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	8,003.00	15,996.00	7,512.14	15,996.00	0.00	0.0%
Materials and Supplies		4300	5,862,774.00	482,366.00	121,040.02	482,366.00	0.00	0.0%
Noncapitalized Equipment		4400	77,000.00	193,936.00	15,761.65	193,936.00	0.00	0.0%
Food		4700	108,323.00	82,323.00	82.11	82,323.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,056,100.00	774,621.00	144,395.92	774,621.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,757,914.00	18,609,361.00	99,742.46	18,609,361.00	0.00	0.0%
Travel and Conferences		5200	23,428.00	65,101.00	23,411.38	65,101.00	0.00	0.0%
Dues and Memberships		5300	24,699.00	25,074.00	23,956.20	25,074.00	0.00	0.0%
Insurance		5400-5450	12,600.00	12,600.00	0.00	12,600.00	0.00	0.0%
Operations and Housekeeping Services		5500	81,769.00	162,333.00	56,588.97	162,333.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	41,882.00	336,253.00	19,173.76	336,253.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	281,055.00	304,178.00	204,804.66	304,178.00	0.00	0.0%
Professional/Consulting Services and								
Operating Expenditures		5800	8,403,646.00	4,560,938.00	1,051,684.79	4,560,938.00	0.00	0.0%
Communications		5900	34,330.00	82,816.00	18,769.27	82,816.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,661,323.00	24,158,654.00	1,498,131.49	24,158,654.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	116,060.00	25,484.19	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	0.00	54,426.00	0.00	54,426.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	5,628.00	130.42	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%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
TOTAL, CAPITAL OUTLAY			0.00	176,114.00	25,614.61	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	1,943,100.00	1,320,369.00	485,132.58	1,320,369.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,943,100.00	1,320,369.00	485,132.58	1,320,369.00	0.00	0.0%
TOTAL, EXPENDITURES			30,772,177.00	36,199,693.00	7,652,922.29	36,199,693.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2023-24 Projected Totals
6129	Child Development: Center-Based Reserve Account for Department of Social Services Programs	56,981.18
6130	Child Development: Center-Based Reserve Account	916,711.01
Total, Restricted Balance		973,692.19

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(.31)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(.31)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	981,750.00	981,750.00	23,375.00	981,750.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			981,750.00	981,750.00	23,375.00	981,750.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(981,750.00)	(981,750.00)	(23,375.31)	(981,750.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	981,750.00	981,750.00	23,375.00	981,750.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			981,750.00	981,750.00	23,375.00	981,750.00		
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(.31)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		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)
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	(.31)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(.31)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(.31)	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	46,750.00	46,750.00	23,375.00	46,750.00	0.00	0.0%
Other Debt Service - Principal		7439	935,000.00	935,000.00	0.00	935,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			981,750.00	981,750.00	23,375.00	981,750.00	0.00	0.0%
TOTAL, EXPENDITURES			981,750.00	981,750.00	23,375.00	981,750.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	981,750.00	981,750.00	23,375.00	981,750.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			981,750.00	981,750.00	23,375.00	981,750.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			981,750.00	981,750.00	23,375.00	981,750.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,784,313.00	6,784,313.00	3,957,369.21	6,784,313.00	0.00	0.0%
5) TOTAL, REVENUES			6,784,313.00	6,784,313.00	3,957,369.21	6,784,313.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	256,906.00	256,906.00	90,193.48	256,906.00	0.00	0.0%
3) Employee Benefits		3000-3999	129,073.00	128,251.00	39,716.19	128,251.00	0.00	0.0%
4) Books and Supplies		4000-4999	67,840.00	68,425.00	340.59	68,425.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	8,997,239.00	8,997,476.00	3,568,720.63	8,997,476.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			9,451,058.00	9,451,058.00	3,698,970.89	9,451,058.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES(A5 -B9)			(2,666,745.00)	(2,666,745.00)	258,398.32	(2,666,745.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,666,745.00)	(2,666,745.00)	258,398.32	(2,666,745.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	22,564,821.26	22,564,821.26		22,564,821.26	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
c) As of July 1 - Audited (F1a + F1b)			22,564,821.26	22,564,821.26		22,564,821.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			22,564,821.26	22,564,821.26		22,564,821.26		
2) Ending Net Position, June 30 (E + F1e)			19,898,076.26	19,898,076.26		19,898,076.26		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	19,898,076.26	19,898,076.26		19,898,076.26		
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	430,926.00	430,926.00	249,460.09	430,926.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	999,908.38	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	6,118,222.00	6,118,222.00	2,587,661.91	6,118,222.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	235,165.00	235,165.00	120,338.83	235,165.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,784,313.00	6,784,313.00	3,957,369.21	6,784,313.00	0.00	0.0%
TOTAL, REVENUES			6,784,313.00	6,784,313.00	3,957,369.21	6,784,313.00		
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	212,448.00	212,448.00	64,125.52	212,448.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	44,458.00	44,458.00	26,067.96	44,458.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			256,906.00	256,906.00	90,193.48	256,906.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	69,365.00	68,543.00	17,658.46	68,543.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	19,653.00	19,653.00	6,194.31	19,653.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	37,270.00	37,270.00	14,886.40	37,270.00	0.00	0.0%
Unemployment Insurance		3501-3502	129.00	129.00	45.09	129.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Workers' Compensation		3601-3602	2,656.00	2,656.00	931.93	2,656.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			129,073.00	128,251.00	39,716.19	128,251.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	64,840.00	65,425.00	340.59	65,425.00	0.00	0.0%
Noncapitalized Equipment		4400	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			67,840.00	68,425.00	340.59	68,425.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,049.00	2,049.00	0.00	2,049.00	0.00	0.0%
Dues and Memberships		5300	150.00	150.00	0.00	150.00	0.00	0.0%
Insurance		5400-5450	4,044,996.00	4,044,996.00	2,258,011.07	4,044,996.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	200.00	437.00	436.17	437.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,948,884.00	4,948,884.00	1,309,994.19	4,948,884.00	0.00	0.0%
Communications		5900	960.00	960.00	279.20	960.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			8,997,239.00	8,997,476.00	3,568,720.63	8,997,476.00	0.00	0.0%
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Subscription Assets		6920	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			9,451,058.00	9,451,058.00	3,698,970.89	9,451,058.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a-b+e)			0.00	0.00	0.00	0.00		

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

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils					0.00	
b. Juvenile Halls, Homes, and Camps	50.00	129.31	50.00	129.31	0.00	0.0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	105.00	105.00	105.00	105.00	0.00	0.0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	155.00	234.31	155.00	234.31	0.00	0.0%
2. District Funded County Program ADA						
a. County Community Schools					0.00	
b. Special Education-Special Day Class	773.13	776.80	776.80	776.80	0.00	0.0%
c. Special Education-NPS/LCI	17.95	18.26	18.26	18.26	0.00	0.0%
d. Special Education Extended Year	66.99	99.40	99.40	99.40	0.00	0.0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools					0.00	
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]					0.00	
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	858.07	894.46	894.46	894.46	0.00	0.0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,013.07	1,128.77	1,049.46	1,128.77	0.00	0.0%
4. Adults in Correctional Facilities					0.00	
5. County Operations Grant ADA	219,264.05	219,886.24	219,886.24	219,886.24	0.00	0.0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			166,098,108.00	147,539,072.00	129,957,546.00	120,956,832.00	127,186,797.00	150,000,958.00	178,031,260.00	166,699,336.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		482,504.00	460,162.00	873,482.00	855,106.00	855,106.00	873,482.00	855,106.00	1,474,676.00
Property Taxes	8020-8079		851,493.00	292,738.00	310,383.00	10,953,594.00	33,547,802.00	44,211,288.00	37,099,483.00	31,441,467.00
Miscellaneous Funds	8080-8099		0.00	0.00	77,220.00	117,574.00	9,552.00	0.00	(26,635,522.00)	51,567.00
Federal Revenue	8100-8299		360,952.00	7,144,800.00	7,216,787.00	4,125,656.00	3,359,767.00	4,972,187.00	3,766,905.00	4,870,714.00
Other State Revenue	8300-8599		(521,752.00)	(8,229,604.00)	5,453,352.00	10,828,138.00	1,170,509.00	598,155.00	905,714.00	3,421,797.00
Other Local Revenue	8600-8799		1,779,418.00	1,137,423.00	10,994,289.00	4,901,309.00	6,266,668.00	3,240,625.00	6,018,032.00	5,109,394.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			2,952,615.00	805,519.00	24,925,513.00	31,781,377.00	45,209,404.00	53,895,737.00	22,009,718.00	46,369,615.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		4,345,000.00	5,750,109.00	5,548,244.00	5,697,012.00	5,703,640.00	5,919,784.00	6,335,562.00	6,101,926.00
Classified Salaries	2000-2999		7,241,057.00	6,911,418.00	7,116,959.00	7,281,777.00	7,385,968.00	7,154,108.00	8,168,127.00	7,017,885.00
Employee Benefits	3000-3999		5,255,036.00	5,837,911.00	6,232,211.00	6,425,666.00	6,300,986.00	6,348,984.00	7,087,868.00	6,834,068.00
Books and Supplies	4000-4999		57,910.00	241,554.00	537,518.00	583,444.00	455,957.00	267,632.00	235,108.00	594,014.00
Services	5000-5999		3,229,778.00	(3,277,671.00)	2,844,432.00	7,289,016.00	2,800,279.00	6,033,401.00	11,266,350.00	9,282,113.00
Capital Outlay	6000-6999		9,420.00	141,744.00	156,737.00	97,178.00	76,864.00	411,243.00	739,955.00	474,741.00
Other Outgo	7000-7499		0.00	(48,570,223.00)	(182,802.00)	62,413.00	(18,895.00)	(149,825.00)	(76,187.00)	(53,384.00)

Description	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
Interfund Transfers Out	7600-7629				23,375.00					
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			20,138,201.00	(32,965,158.00)	22,276,674.00	27,436,506.00	22,704,799.00	25,985,327.00	33,756,783.00	30,251,363.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	(5,016,121.00)	(896.00)	0.00	(5,041,438.00)	0.00	0.00	0.00	0.00	(26,872.00)
Accounts Receivable	9200-9299	50,182,086.00	5,408,589.00	31,416,827.00	11,306,910.00	746,487.00	7,040.00	10,089.00	314,480.00	(111,457.00)
Due From Other Funds	9310	1,348,596.00	10,605,318.00	0.00	(9,256,723.00)	0.00	0.00	0.00	0.00	0.00
Stores	9320									
Prepaid Expenditures	9330	58,255.00		56,438.00	1,817.00					
Other Current Assets	9340		0.00	0.00	0.00	0.00				
Lease Receivable	9380									
Deferred Outflows of Resources	9490									
SUBTOTAL		46,572,816.00	16,013,011.00	31,473,265.00	(2,989,434.00)	746,487.00	7,040.00	10,089.00	314,480.00	(138,329.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	80,510,692.00	18,755,648.00	60,314,834.00	737,120.00	177,376.00	(155,864.00)	115,835.00	(7,147.00)	(19,299.00)
Due To Other Funds	9610	3,838,727.00			3,838,722.00		0.00	0.00	0.00	
Current Loans	9640		0.00	0.00	0.00	0.00				
Unearned Revenues	9650	28,473,898.00	1,007,280.00	23,351,875.00	4,799,936.00	(839,211.00)	0.00		0.00	53,535.00
Deferred Inflows of Resources	9690									
SUBTOTAL		112,823,317.00	19,762,928.00	83,666,709.00	9,375,778.00	(661,835.00)	(155,864.00)	115,835.00	(7,147.00)	34,236.00
<u>Nonoperating</u>										
Suspense Clearing	9910		2,376,467.00	841,241.00	715,659.00	476,772.00	146,652.00	225,638.00	93,514.00	113,756.00
TOTAL BALANCE SHEET ITEMS		(66,250,501.00)	(1,373,450.00)	(51,352,203.00)	(11,649,553.00)	1,885,094.00	309,556.00	119,892.00	415,141.00	(58,809.00)
E. NET INCREASE/DECREASE (B - C + D)			(18,559,036.00)	(17,581,526.00)	(9,000,714.00)	6,229,965.00	22,814,161.00	28,030,302.00	(11,331,924.00)	16,059,443.00
F. ENDING CASH (A + E)			147,539,072.00	129,957,546.00	120,956,832.00	127,186,797.00	150,000,958.00	178,031,260.00	166,699,336.00	182,758,779.00
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		182,758,779.00	141,561,966.00	153,402,773.00	123,386,125.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,495,381.00	1,474,676.00	1,474,676.00	4,162,883.00	0.00		15,337,240.00	15,337,240.00
Property Taxes	8020-8079	(7,987,832.00)	44,958,465.00	1,336,970.00	29,589,313.00			226,605,164.00	226,605,164.00
Miscellaneous Funds	8080-8099	3,174,719.00	197,299.00	(10,923,187.00)	(10,909,891.00)			(44,840,669.00)	(44,840,669.00)
Federal Revenue	8100-8299	4,142,534.00	9,025,384.00	4,834,306.00	27,088,877.00			80,908,869.00	80,908,869.00
Other State Revenue	8300-8599	710,605.00	4,238,868.00	2,468,547.00	28,475,161.00			49,519,490.00	49,519,490.00
Other Local Revenue	8600-8799	9,881,757.00	4,983,569.00	11,481,532.00	24,080,988.00			89,875,004.00	89,875,004.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		11,417,164.00	64,878,261.00	10,672,844.00	102,487,331.00	0.00	0.00	417,405,098.00	417,405,098.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,233,271.00	6,435,918.00	6,225,766.00	10,758,205.00	0.00		75,054,437.00	75,054,437.00
Classified Salaries	2000-2999	9,507,368.00	8,055,549.00	7,655,047.00	7,527,890.00			91,023,153.00	91,023,153.00
Employee Benefits	3000-3999	7,394,237.00	6,816,832.00	7,023,664.00	14,622,461.00			86,179,924.00	86,179,924.00
Books and Supplies	4000-4999	1,517,100.00	834,988.00	1,219,121.00	6,411,244.40			12,955,590.40	12,955,590.40
Services	5000-5999	12,705,303.00	9,104,370.00	16,233,823.00	54,149,981.60			131,661,175.60	131,661,175.60
Capital Outlay	6000-6999	735,398.00	1,216,900.00	2,538,965.00	8,424,314.00			15,023,459.00	15,023,459.00
Other Outgo	7000-7499	13,437,267.00	15,497,522.00	592,988.00	70,303,327.00			50,842,201.00	50,842,201.00
Interfund Transfers Out	7600-7629	925,545.00			32,830.00			981,750.00	981,750.00
All Other Financing Uses	7630-7699							0.00	0.00

Description	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
TOTAL DISBURSEMENTS		52,455,489.00	47,962,079.00	41,489,374.00	172,230,253.00	0.00	0.00	463,721,690.00	463,721,690.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	11,369.00	17,726.00	84,042.00	2,639,876.00			(2,316,193.00)	
Accounts Receivable	9200-9299	(277,826.00)	495,516.00	(248,637.00)	(33,003,976.00)			16,064,042.00	
Due From Other Funds	9310	0.00	(4,699.00)	(19,495.00)	(624,895.00)			699,506.00	
Stores	9320							0.00	
Prepaid Expenditures	9330				(19,418.00)			38,837.00	
Other Current Assets	9340						0.00	0.00	
Lease Receivable	9380							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(266,457.00)	508,543.00	(184,090.00)	(31,008,413.00)	0.00	0.00	14,486,192.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(13,295.00)	5,708,984.00	(19,317.00)	(65,054,462.00)			20,540,413.00	
Due To Other Funds	9610			(135,807.00)	(2,952,913.00)			750,002.00	
Current Loans	9640							0.00	
Unearned Revenues	9650				(13,973,993.00)			14,399,422.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(13,295.00)	5,708,984.00	(155,124.00)	(81,981,368.00)	0.00	0.00	35,689,837.00	
<u>Nonoperating</u>									
Suspense Clearing	9910	94,674.00	125,066.00	828,848.00	(4,558,458.00)			1,479,829.00	
TOTAL BALANCE SHEET ITEMS		(158,488.00)	(5,075,375.00)	799,882.00	46,414,497.00	0.00	0.00	(19,723,816.00)	
E. NET INCREASE/DECREASE (B - C + D)		(41,196,813.00)	11,840,807.00	(30,016,648.00)	(23,328,425.00)	0.00	0.00	(66,040,408.00)	(46,316,592.00)
F. ENDING CASH (A + E)		141,561,966.00	153,402,773.00	123,386,125.00	100,057,700.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								100,057,700.00	

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) 23,504,534.00
- 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) 228,752,980.00

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) 10.28%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

**Entry
required**

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

A. Indirect Costs

- 1. Other General Administration, less portion charged to restricted resources or specific goals
 (Functions 7200-7600, objects 1000-5999, minus Line B9) 20,964,291.00
- 2. Centralized Data Processing, less portion charged to restricted resources or specific goals
 (Function 7700, objects 1000-5999, minus Line B10) 7,843,839.00

3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000 - 5999)	59,750.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000 - 5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	996,141.56
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	29,864,021.56
9. Carry-Forward Adjustment (Part IV, Line F)	(5,979,285.08)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	23,884,736.49
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	109,699,533.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	71,646,243.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	61,388,471.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	6,990,588.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	318,702.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	14,690,009.00
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)	19,851,180.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	8,917,820.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	8,693,951.44
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	335,181.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	16,011,526.00
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)	318,543,204.44
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment	
(For information only - not for use when claiming/recovering indirect costs)	
(Line A8 divided by Line B19)	9.38%
D. Preliminary Proposed Indirect Cost Rate	
(For final approved fixed-with-carry-forward rate for use in 2025-26 see www.cde.ca.gov/fg/ac/ic)	
(Line A10 divided by Line B19)	7.50%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates

the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

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

A. Indirect costs incurred in the current year (Part III, Line A8)	29,864,021.56
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	1,872,208.77
2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (11.84%) times Part III, Line B19); zero if negative	0.00
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (11.84%) times Part III, Line B19) or (the highest rate used to recover costs from any program (11.84%) times Part III, Line B19); zero if positive	(5,979,285.08)
D. Preliminary carry-forward adjustment (Line C1 or C2)	(5,979,285.08)
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	7.50%
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-2989642.54) is applied to the current year calculation and the remainder (\$-2989642.54) is deferred to one or more future years:	8.44%
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1993095.03) is applied to the current year calculation and the remainder (\$-3986190.05) is deferred to one or more future years:	8.75%
LEA request for Option 1, Option 2, or Option 3	1
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	(5,979,285.08)

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	214,969.00	13,874.00	6.45%
01	3010	944,577.00	94,454.00	10.00%
01	3025	1,092,951.00	109,294.00	10.00%
01	3060	4,918,540.00	393,483.00	8.00%
01	3182	689,755.00	68,974.00	10.00%
01	3183	292,978.00	29,298.00	10.00%
01	3213	99,549.00	9,955.00	10.00%
01	3310	1,464,488.00	111,514.00	7.61%
01	3315	51,091.00	4,088.00	8.00%
01	3345	365.00	29.00	7.95%
01	3385	739,983.00	73,998.00	10.00%
01	3395	153,568.00	12,286.00	8.00%
01	4035	26,455.00	2,645.00	10.00%
01	4127	100,117.00	10,012.00	10.00%
01	4203	76,352.00	7,635.00	10.00%
01	4204	172,278.00	17,228.00	10.00%
01	4610	137,495.00	13,750.00	10.00%
01	5210	29,665,078.00	2,884,270.00	9.72%
01	5630	154,319.00	18,271.00	11.84%
01	5632	98,121.00	9,812.00	10.00%
01	5634	18,273.00	1,827.00	10.00%
01	5810	9,160,254.00	792,613.00	8.65%
01	6054	3,003,289.00	350,487.00	11.67%
01	6128	686,586.00	69,282.00	10.09%
01	6266	1,411,496.00	141,149.00	10.00%
01	6318	181,643.00	18,164.00	10.00%
01	6332	3,408,826.00	403,604.00	11.84%
01	6333	659,090.00	65,910.00	10.00%
01	6334	4,560,086.00	539,914.00	11.84%
01	6387	84,647.00	8,465.00	10.00%
01	6388	273,657.00	10,946.00	4.00%
01	6500	99,808,983.00	7,969,539.00	7.98%
01	6510	3,520,313.00	281,625.00	8.00%
01	6520	128,446.00	12,844.00	10.00%
01	6545	750,625.00	85,801.00	11.43%
01	6680	113,825.00	13,477.00	11.84%
01	6685	90,104.00	10,668.00	11.84%
01	6690	1,479,176.00	175,134.00	11.84%

01	6762	627,688.00	62,768.00	10.00%
01	7085	161,611.00	19,135.00	11.84%
01	7339	89,413.00	10,587.00	11.84%
01	7366	623,823.00	62,349.00	9.99%
01	7368	400,385.00	40,038.00	10.00%
01	7412	159,772.00	15,977.00	10.00%
01	7413	136,364.00	13,636.00	10.00%
01	7422	16,207.00	1,919.00	11.84%
01	7435	1,036,638.00	103,663.00	10.00%
01	7505	444,274.00	52,602.00	11.84%
01	7810	8,125,004.00	423,714.00	5.21%
01	8150	1,424,080.00	144,709.00	10.16%
01	9010	45,868,052.00	4,366,147.00	9.52%
12	5025	95,361.00	7,153.00	7.50%
12	5035	466,737.00	46,674.00	10.00%
12	5055	51,497.00	5,150.00	10.00%
12	5059	2,380.00	179.00	7.52%
12	5160	638,556.00	58,895.00	9.22%
12	5320	472,989.00	23,934.00	5.06%
12	5340	19,193.00	970.00	5.05%
12	5460	94,804.00	11,225.00	11.84%
12	6045	7,920.00	792.00	10.00%
12	6052	9,302.00	698.00	7.50%
12	6057	1,198,243.00	119,824.00	10.00%
12	6100	4,026.00	403.00	10.01%
12	6102	277,687.00	27,769.00	10.00%
12	6105	10,264,394.00	776,005.00	7.56%
12	6110	1,076,472.00	107,647.00	10.00%
12	6123	29,487.00	2,949.00	10.00%
12	6127	1,296,633.00	129,663.00	10.00%
12	6160	5,181.00	389.00	7.51%
12	7810	664.00	50.00	7.53%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		219,886.24	(1.00%)	217,687.38	0.00%	217,687.38
(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	102,272,225.00	.75%	103,043,474.00	.95%	104,020,789.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	663,666.00	0.00%	663,666.00	0.00%	663,666.00
4. Other Local Revenues	8600-8799	13,594,403.00	26.07%	17,138,701.00	1.89%	17,463,281.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,575,305.00)	(27.01%)	(1,149,776.00)	(85.86%)	(162,605.00)
6. Total (Sum lines A1 thru A5c)		114,954,989.00	4.12%	119,696,065.00	1.91%	121,985,131.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				16,919,385.00		16,367,459.00
b. Step & Column Adjustment				169,195.00		163,676.00
c. Cost-of-Living Adjustment				233,528.00		
d. Other Adjustments				(954,649.00)		(35,384.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,919,385.00	(3.26%)	16,367,459.00	.78%	16,495,751.00
2. Classified Salaries						
a. Base Salaries				37,905,465.00		37,827,633.00
b. Step & Column Adjustment				379,055.00		378,278.00
c. Cost-of-Living Adjustment				249,215.00		
d. Other Adjustments				(706,102.00)		(750,000.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	37,905,465.00	(.21%)	37,827,633.00	(.98%)	37,455,911.00
3. Employee Benefits	3000-3999	25,422,042.00	.94%	25,660,417.00	0.00%	25,660,598.00
4. Books and Supplies	4000-4999	3,046,524.40	(26.25%)	2,246,786.00	(2.55%)	2,189,405.00
5. Services and Other Operating Expenditures	5000-5999	14,096,040.60	(27.86%)	10,169,359.00	(1.88%)	9,978,068.00
6. Capital Outlay	6000-6999	6,535,820.00	(83.64%)	1,069,128.00	(6.22%)	1,002,587.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	47,370,712.00	3.22%	48,895,575.00	(1.72%)	48,056,249.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(21,460,058.00)	(26.30%)	(15,815,379.00)	(.26%)	(15,774,005.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	981,750.00	(100.00%)	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		130,817,681.00	(3.36%)	126,420,978.00	(1.07%)	125,064,564.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(15,862,692.00)		(6,724,913.00)		(3,079,433.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		49,222,083.83		33,359,391.83		26,634,478.83
2. Ending Fund Balance (Sum lines C and D1)		33,359,391.83		26,634,478.83		23,555,045.83
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
d. Assigned	9780	12,189,444.00		10,017,686.00		7,843,943.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	18,548,868.00		14,336,833.00		14,059,397.00
2. Unassigned/Unappropriated	9790	2,596,079.83		2,254,959.83		1,626,705.83
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		33,359,391.83		26,634,478.83		23,555,045.83
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	18,548,868.00		14,336,833.00		14,059,397.00
c. Unassigned/Unappropriated	9790	2,596,079.83		2,254,959.83		1,626,705.83
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		21,144,947.83		16,591,792.83		15,686,102.83
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
About 750K in certificated and 634K in classified will be moved to restricted accounts in the 2 outyears. Around 422K is for non-permanent positions.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	94,829,510.00	0.00%	94,831,891.00	.01%	94,840,505.00
2. Federal Revenues	8100-8299	80,908,869.00	(30.39%)	56,324,313.00	(.82%)	55,860,401.00
3. Other State Revenues	8300-8599	48,855,824.00	(42.75%)	27,970,409.00	(2.11%)	27,380,733.00
4. Other Local Revenues	8600-8799	76,280,601.00	(36.01%)	48,811,905.00	2.23%	49,902,840.00
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	1,575,305.00	(27.01%)	1,149,776.00	(85.86%)	162,605.00
6. Total (Sum lines A1 thru A5c)		302,450,109.00	(24.26%)	229,088,294.00	(.41%)	228,147,084.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				58,135,052.00		49,794,096.00
b. Step & Column Adjustment				581,353.00		620,493.00
c. Cost-of-Living Adjustment				299,074.00		
d. Other Adjustments				(9,221,383.00)		(725,619.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	58,135,052.00	(14.35%)	49,794,096.00	(.21%)	49,688,970.00
2. Classified Salaries						
a. Base Salaries				53,117,688.00		49,912,222.00
b. Step & Column Adjustment				531,119.00		499,124.00
c. Cost-of-Living Adjustment				68,357.00		
d. Other Adjustments				(3,804,942.00)		(32,693.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	53,117,688.00	(6.03%)	49,912,222.00	.93%	50,378,653.00
3. Employee Benefits	3000-3999	60,757,882.00	(7.14%)	56,419,212.00	.82%	56,879,169.00
4. Books and Supplies	4000-4999	9,909,066.00	(52.97%)	4,659,740.00	(7.92%)	4,290,838.00
5. Services and Other Operating Expenditures	5000-5999	117,565,135.00	(60.36%)	46,604,804.00	(2.80%)	45,299,767.00
6. Capital Outlay	6000-6999	8,487,639.00	(37.69%)	5,288,629.00	(88.56%)	605,085.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,791,858.00	(6.18%)	4,495,648.00	0.00%	4,495,648.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	20,139,689.00	(26.39%)	14,825,500.00	(.29%)	14,782,240.00
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 (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		332,904,009.00	(30.31%)	231,999,851.00	(2.40%)	226,420,370.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(30,453,900.00)		(2,911,557.00)		1,726,714.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		50,625,524.36		20,171,624.36		17,260,067.36
2. Ending Fund Balance (Sum lines C and D1)		20,171,624.36		17,260,067.36		18,986,781.36
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	20,171,624.57		17,260,067.36		18,986,781.36
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(.21)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		20,171,624.36		17,260,067.36		18,986,781.36
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
<p>B1d and B2d are adjustments in certificated and classified salaries funded by multi year one time funding expiring in the current year or in the out years. Around \$41.6M is currently in the holding account which are reserved for the grants out years.</p>						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		219,886.24	(1.00%)	217,687.38	0.00%	217,687.38
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	197,101,735.00	.39%	197,875,365.00	.50%	198,861,294.00
2. Federal Revenues	8100-8299	80,908,869.00	(30.39%)	56,324,313.00	(.82%)	55,860,401.00
3. Other State Revenues	8300-8599	49,519,490.00	(42.18%)	28,634,075.00	(2.06%)	28,044,399.00
4. Other Local Revenues	8600-8799	89,875,004.00	(26.62%)	65,950,606.00	2.15%	67,366,121.00
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)		417,405,098.00	(16.44%)	348,784,359.00	.39%	350,132,215.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				75,054,437.00		66,161,555.00
b. Step & Column Adjustment				750,548.00		784,169.00
c. Cost-of-Living Adjustment				532,602.00		0.00
d. Other Adjustments				(10,176,032.00)		(761,003.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	75,054,437.00	(11.85%)	66,161,555.00	.04%	66,184,721.00
2. Classified Salaries						
a. Base Salaries				91,023,153.00		87,739,855.00
b. Step & Column Adjustment				910,174.00		877,402.00
c. Cost-of-Living Adjustment				317,572.00		0.00
d. Other Adjustments				(4,511,044.00)		(782,693.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	91,023,153.00	(3.61%)	87,739,855.00	.11%	87,834,564.00
3. Employee Benefits	3000-3999	86,179,924.00	(4.76%)	82,079,629.00	.56%	82,539,767.00
4. Books and Supplies	4000-4999	12,955,590.40	(46.69%)	6,906,526.00	(6.17%)	6,480,243.00
5. Services and Other Operating Expenditures	5000-5999	131,661,175.60	(56.88%)	56,774,163.00	(2.64%)	55,277,835.00
6. Capital Outlay	6000-6999	15,023,459.00	(57.68%)	6,357,757.00	(74.71%)	1,607,672.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	52,162,570.00	2.36%	53,391,223.00	(1.57%)	52,551,897.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,320,369.00)	(25.03%)	(989,879.00)	.19%	(991,765.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	981,750.00	(100.00%)	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		463,721,690.00	(22.71%)	358,420,829.00	(1.94%)	351,484,934.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(46,316,592.00)		(9,636,470.00)		(1,352,719.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		99,847,608.19		53,531,016.19		43,894,546.19
2. Ending Fund Balance (Sum lines C and D1)		53,531,016.19		43,894,546.19		42,541,827.19
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740	20,171,624.57		17,260,067.36		18,986,781.36
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2024-25 Projection (C)	% Change (Cols. E-C/C) (D)	2025-26 Projection (E)
d. Assigned	9780	12,189,444.00		10,017,686.00		7,843,943.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	18,548,868.00		14,336,833.00		14,059,397.00
2. Unassigned/Unappropriated	9790	2,596,079.62		2,254,959.83		1,626,705.83
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		53,531,016.19		43,894,546.19		42,541,827.19
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	18,548,868.00		14,336,833.00		14,059,397.00
c. Unassigned/Unappropriated	9790	2,596,079.83		2,254,959.83		1,626,705.83
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(.21)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		21,144,947.62		16,591,792.83		15,686,102.83
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.56%		4.63%		4.46%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	Santa Clara County Area 1, 2, 3, 4 & 7 SELPA					
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546 objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		63,793,389.00		63,793,389.00		63,793,389.00
2. County Office's Total Expenditures and Other Financing Uses (Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No))						
		463,721,690.00		358,420,829.00		351,484,934.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		463,721,690.00		358,420,829.00		351,484,934.00
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)		463,721,690.00		358,420,829.00		351,484,934.00
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)		9,274,433.80		7,168,416.58		7,029,698.68
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		2,387,000.00		2,387,000.00		2,387,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		9,274,433.80		7,168,416.58		7,029,698.68
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2023-24 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	463,721,690.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	80,103,638.00
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	318,702.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999 except 6600, 6910	12,847,610.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	49,917,875.00
5. Interfund Transfers Out	All	9300	7600-7629	981,750.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	10,034,705.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	2,317,160.00

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)				76,417,802.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	0.00
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				307,200,250.00
Section II - Expenditures Per ADA				2023-24 Annual ADA/Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*				494.31
B. Expenditures per ADA (Line I.E divided by Line II.A)				621,472.86
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total			Per ADA

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

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(304,615.00)	0.00	(1,320,369.00)				
Other Sources/Uses Detail					0.00	981,750.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	304,178.00	0.00	1,320,369.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
161 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	304,615.00	(304,615.00)	1,320,369.00	(1,320,369.00)	981,750.00	981,750.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

County Office ADA Standard Percentage Range:

1A. Calculating the County Office's ADA Variances

DATA ENTRY: First Interim 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. Second 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
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)				
Current Year (2023-24)	294.31	294.31	0.0%	Met
1st Subsequent Year (2024-25)	228.40	228.40	0.0%	Met
2nd Subsequent Year (2025-26)	222.36	222.36	0.0%	Met
District Funded County Program ADA (Form AI, Line B2g)				
Current Year (2023-24)	894.46	894.46	0.0%	Met
1st Subsequent Year (2024-25)	894.46	894.46	0.0%	Met
2nd Subsequent Year (2025-26)	894.46	894.46	0.0%	Met
County Operations Grant ADA (Form AI, Line B5)				
Current Year (2023-24)	219,886.24	219,886.24	0.0%	Met
1st Subsequent Year (2024-25)	219,886.24	217,687.38	-1.0%	Met
2nd Subsequent Year (2025-26)	219,886.24	217,687.38	-1.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)				
Current Year (2023-24)	200.00	200.00	0.0%	Met
1st Subsequent Year (2024-25)	200.00	200.00	0.0%	Met
2nd Subsequent Year (2025-26)	200.00	200.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: LCFF Revenue

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

County Office LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue		Percent Change	Status
	(Fund 01, Objects 8011, 8012, 8020-8089)			
	First Interim (Form 01CSI, Item 2A)	Second Interim Projected Year Totals		
Current Year (2023-24)	236,146,859.00	241,942,404.00	2.5%	Not Met
1st Subsequent Year (2024-25)	238,052,583.00	242,713,653.00	2.0%	Met
2nd Subsequent Year (2025-26)	239,267,068.00	243,690,968.00	1.8%	Met

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

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

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

Explanation:
 (required if NOT met)

Updated the estimated property taxes using 23-24 P-1.

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 first interim projections.

County Office Salaries and Benefits Standard Percentage Range:

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second 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
	First Interim	Second Interim		
	(Form 011, Objects 1000-3999) (Form 01CSI, Item 3A)	Projected Year Totals (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2023-24)	246,956,435.00	252,257,514.00	2.1%	Met
1st Subsequent Year (2024-25)	231,676,068.00	235,981,039.00	1.9%	Met
2nd Subsequent Year (2025-26)	233,648,872.00	236,559,052.00	1.2%	Met

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

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

1a. STANDARD MET - Total salaries and benefits have not changed since first interim 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 first interim projections.

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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for Current Year are extracted. If Second 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	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2023-24)	77,288,600.00	80,908,869.00	4.7%	No
1st Subsequent Year (2024-25)	52,026,302.00	56,324,313.00	8.3%	Yes
2nd Subsequent Year (2025-26)	51,605,504.00	55,860,401.00	8.2%	Yes

Explanation: (required if Yes) The increase from first to second interim are for the inclusion of grants received from US Department of Education for School Based Mental Health (SBMH) Services grants for about 3.6M and 800K for the Education Innovation & Research Grant.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2023-24)	48,817,026.00	49,519,490.00	1.4%	No
1st Subsequent Year (2024-25)	28,570,946.00	28,634,075.00	.2%	No
2nd Subsequent Year (2025-26)	28,016,429.00	28,044,399.00	-.1%	No

Explanation: (required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2023-24)	72,006,941.00	89,875,004.00	24.8%	Yes
1st Subsequent Year (2024-25)	52,420,094.00	65,950,606.00	25.8%	Yes
2nd Subsequent Year (2025-26)	53,053,785.00	67,366,121.00	27.0%	Yes

Explanation: (required if Yes) The \$17.9M increase in 2023-24 are for 6.8M for Special Ed (SPED) program, 5.2M for Student Behavioral Health Incentive Program (SBHIP), 2.5M for SPED Medi-Cal Billing Options, 2.3M for MOUs with Sacramento COE and Placer COE, RDA and from Santa Clara County. For 24-25, the increase of \$13.5M include realignment for SPED for around 9.9M, 1.7M for MOUs with Sacramento COE and Placer COE, 608K estimated increase for Environmental Education, the RDA increase. The 25-26 increase of 14.3M is for SPED of about 11M, 1.7M for Environmental Ed, RDA and the Placer COE MOU which is multi year.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2023-24)	12,602,052.00	12,955,590.40	2.8%	No
1st Subsequent Year (2024-25)	6,078,045.00	6,906,526.00	13.6%	Yes
2nd Subsequent Year (2025-26)	5,936,820.00	6,480,243.00	9.2%	Yes

Explanation: (required if Yes) The increase in the two out years are for RRMA and Special Ed program's estimated increase in this expenditure category.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2023-24)	113,416,996.00	131,661,175.60	16.1%	Yes
1st Subsequent Year (2024-25)	50,320,805.00	56,774,163.00	12.8%	Yes
2nd Subsequent Year (2025-26)	49,435,981.00	55,277,835.00	11.8%	Yes

Explanation: (required if Yes) The increase of about 18.2M in 2023-24, 6.5M in 2024-25 and 5.8M in 2025-26 are due to the following. In the current year, 4.4M for SPED (including MEDI-CAL), 1.6M for Head Start, 3.23M for other federal funded grants (SBMH Services for 1.9M & 807K Mental Health Service Professional Demonstration (MHSPD) Grant), 2M for other state funded grants (for CA Community Schools Partnership Program (CCSPP) and Statewide Residency Technical Assistance Center) and 6M for other local funded grants (4.3M for Santa Clara Family Health Plan for Student Behavioral Health Incentive Program, about 1M for the Placer COE & Sacramento COE MOUs and others). The increases in the two out years includes 1M for SPED, 1.6M for Head Start in each fiscal year.

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	First Interim	Second Interim	Percent Change	Status
	Projected Year Totals	Projected Year Totals		
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2023-24)	198,112,567.00	220,303,363.00	11.2%	Not Met
1st Subsequent Year (2024-25)	133,017,342.00	150,908,994.00	13.5%	Not Met
2nd Subsequent Year (2025-26)	132,675,718.00	151,270,921.00	14.0%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2023-24)	126,019,048.00	144,616,766.00	14.8%	Not Met
1st Subsequent Year (2024-25)	56,398,850.00	63,680,689.00	12.9%	Not Met
2nd Subsequent Year (2025-26)	55,372,801.00	61,758,078.00	11.5%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected total operating revenues have changed since first interim projections 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.

<p>Explanation: Federal Revenue (linked from 4A if NOT met)</p>	<p>The increase from first to second interim are for the inclusion of grants received from US Department of Education for School Based Mental Health (SBMH) Services grants for about 3.6M and 800K for the Education Innovation & Research Grant.</p>
<p>Explanation: Other State Revenue (linked from 4A if NOT met)</p>	<p></p>
<p>Explanation: Other Local Revenue (linked from 4A if NOT met)</p>	<p>The \$17.9M increase in 2023-24 are for 6.8M for Special Ed (SPED) program, 5.2M for Student Behavioral Health Incentive Program (SBHIP), 2.5M for SPED Medi-Cal Billing Options, 2.3M for MOUs with Sacramento COE and Placer COE, RDA and from Santa Clara County. For 24-25, the increase of \$13.5M include realignment for SPED for around 9.9M, 1.7M for MOUs with Sacramento COE and Placer COE, 608K estimated increase for Environmental Education, the RDA increase. The 25-26 increase of 14.3M is for SPED of about 11M, 1.7M for Environmental Ed, RDA and the Placer COE MOU which is multi year.</p>

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed since first interim projections 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.

<p>Explanation: Books and Supplies (linked from 4A if NOT met)</p>	<p>The increase in the two out years are for RRMA and Special Ed program's estimated increase in this expenditure category.</p>
<p>Explanation: Services and Other Exps (linked from 4A if NOT met)</p>	<p>The increase of about 18.2M in 2023-24, 6.5M in 2024-25 and 5.8M in 2025-26 are due to the following. In the current year, 4.4M for SPED (including MEDI-CAL), 1.6M for Head Start, 3.23M for other federal funded grants (SBMH Services for 1.9M & 807K Mental Health Service Professional Demonstration (MHSPD) Grant), 2M for other state funded grants (for CA Community Schools Partnership Program (CCSPP) and Statewide Residency Technical Assistance Center) and 6M for other local funded grants (4.3M for Santa Clara Family Health Plan for Student Behavioral Health Incentive Program, about 1M for the Placer COE & Sacramento COE MOUs and others). The increases in the two out years includes 1M for SPED, 1.6M for Head Start in each fiscal year.</p>

5. **CRITERION: Facilities Maintenance**

STANDARD: Identify changes that have occurred since first interim projections 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 First Interim data does not exist. First Interim data that exist will be extracted; otherwise, enter First Interim data into lines 1, if applicable, and 2. All other data are extracted.

	Required Minimum Contribution	Second Interim Contribution		Status
		Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)		
1. OMMA/RMA Contribution	3,924,530.00	3,924,530.00		Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		3,756,488.00		

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

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

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

6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	4.6%	4.6%	4.5%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	1.5%	1.5%	1.5%

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

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

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

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

Yes

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

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

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

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

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2023-24)	(15,862,692.00)	130,817,681.00	12.1%	Not Met
1st Subsequent Year (2024-25)	(6,724,913.00)	126,420,978.00	5.3%	Not Met
2nd Subsequent Year (2025-26)	(3,079,433.00)	125,064,564.00	2.5%	Not Met

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

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

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

Explanation:
(required if NOT met)

Fund balance is allocated for designated purposes.

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance	
	County School Service Fund	
	Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2)	
		Status
Current Year (2023-24)	53,531,016.19	Met
1st Subsequent Year (2024-25)	43,894,546.19	Met
2nd Subsequent Year (2025-26)	42,541,827.19	Met

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

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

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

Explanation:
 (required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance	
	County School Service Fund	
	(Form CASH, Line F, June Column)	
		Status
Current Year (2023-24)	100,057,700.00	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 \$80,000 (greater of)	0 to \$7,072,999
4% or \$354,000 (greater of)	\$7,073,000 to \$17,684,999
3% or \$707,000 (greater of)	\$17,685,000 to \$79,581,000
2% or \$2,387,000 (greater of)	\$79,581,001 and over

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

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

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

	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
County Office's Expenditures and Other Financing Uses(Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	463,721,690.00	358,420,829.00	351,484,934.00
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

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

		Current Year		
		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
1.	Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	463,721,690.00	358,420,829.00	351,484,934.00
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)	463,721,690.00	358,420,829.00	351,484,934.00
4.	Reserve Standard Percentage Level	2%	2%	2%
5.	Reserve Standard - by Percent (Line A3 times Line A4)	9,274,433.80	7,168,416.58	7,029,698.68
6.	Reserve Standard - by Amount (From percentage level chart above)	2,387,000.00	2,387,000.00	2,387,000.00
7.	County Office's Reserve Standard (Greater of Line A5 or Line A6)	9,274,433.80	7,168,416.58	7,029,698.68

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)		Current Year		
		Projected Year Totals	1st Subsequent Year	2nd Subsequent Year
		(2023-24)	(2024-25)	(2025-26)
1.	County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2.	County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	18,548,868.00	14,336,833.00	14,059,397.00
3.	County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,596,079.83	2,254,959.83	1,626,705.83
4.	County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(.21)	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8.	County Office's Available Reserve Amount (Lines B1 thru B7)	21,144,947.62	16,591,792.83	15,686,102.83
9.	County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	4.56%	4.63%	4.46%
County Office's Reserve Standard				
(Section 8A, Line 7):		9,274,433.80	7,168,416.58	7,029,698.68
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 first interim projections 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 first interim projections 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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second Interim Contributions for the 1st and 2nd Subsequent Years. For Transfers In and Transfers Out, the Second Interim's Current Year data will be extracted. If Form MYPI exists, the data will be extracted into the Second 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	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2023-24)	(2,726,082.00)	(2,788,775.00)	2.3%	62,693.00	Met
1st Subsequent Year (2024-25)	(3,030,882.00)	(2,410,780.00)	-20.5%	(620,102.00)	Not Met
2nd Subsequent Year (2025-26)	(2,884,990.00)	(1,421,536.00)	-50.7%	(1,463,454.00)	Not Met
1b. Transfers In, County School Service Fund *					
Current Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2023-24)	981,750.00	981,750.00	0.0%	0.00	Met
1st Subsequent Year (2024-25)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2025-26)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections 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 first interim projections 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: The decrease in the contributions is due to the estimated increase in local revenues for the Environmental Ed program.
(required if NOT met)

1b. MET - Projected transfers in have not changed since first interim projections 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 first interim projections 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 first interim projections that may impact the county school service fund operational budget.

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second 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 first interim in OPEB liabilities?

No

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

No

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
3 OPEB Contributions		
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2023-24)	0.00	0.00
1st Subsequent Year (2024-25)	0.00	0.00
2nd Subsequent Year (2025-26)	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2023-24)	0.00	0.00
1st Subsequent Year (2024-25)	0.00	0.00
2nd Subsequent Year (2025-26)	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2023-24)	555,008.00	555,008.00
1st Subsequent Year (2024-25)	617,108.00	617,108.00
2nd Subsequent Year (2025-26)	702,387.00	702,387.00
d. Number of retirees receiving OPEB benefits		
Current Year (2023-24)	54.00	54.00
1st Subsequent Year (2024-25)	54.00	54.00
2nd Subsequent Year (2025-26)	54.00	54.00

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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 first interim in self-insurance liabilities?

No

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

No

2 Self-Insurance Liabilities

a. Accrued liability for self-insurance programs

b. Unfunded liability for self-insurance programs

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	11,233,000.00	11,233,000.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3 Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs	8,942,975.00	8,942,975.00
Current Year (2023-24)	8,942,975.00	8,942,975.00
1st Subsequent Year (2024-25)	8,942,975.00	8,942,975.00
2nd Subsequent Year (2025-26)	8,942,975.00	8,942,975.00

b. Amount contributed (funded) for self-insurance programs

Current Year (2023-24)

1st Subsequent Year (2024-25)

2nd Subsequent Year (2025-26)

b. Amount contributed (funded) for self-insurance programs	8,942,975.00	8,942,975.00
Current Year (2023-24)	8,942,975.00	8,942,975.00
1st Subsequent Year (2024-25)	8,942,975.00	8,942,975.00
2nd Subsequent Year (2025-26)	8,942,975.00	8,942,975.00

4 Comments:

SCCOE is self-insured for Workers Compensation. 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 first interim projections, 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 first interim projections?

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of certificated (non-management) full-time-equivalent (FTE) positions	347.1	326.0	326.0	326.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

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

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since First Interim Projections

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

[]

3. Period covered by the agreement:

Begin Date:

[]

End Date:

[]

4. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

[]

Negotiations Not Settled

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

[]

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

6. Amount included for any tentative salary schedule increases

--	--	--

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

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

--	--	--

2. Total cost of H&W benefits

--	--	--

3. Percent of H&W cost paid by employer

--	--	--

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

--	--	--

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

--	--	--

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections 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 first interim projections?

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

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of classified (non-management) FTE positions	1,010.9	967.4	967.4	967.4

1a. Have any salary and benefit negotiations been settled since first interim projections?

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.

n/a

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since First Interim Projections

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

[]

3. Period covered by the agreement:

Begin Date: []

End Date: []

4. Salary settlement:

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

--	--	--

One Year Agreement

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

--	--	--

or

Multiyear Agreement

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

--	--	--

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

[]

Negotiations Not Settled

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

[]

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

6. Amount included for any tentative salary schedule increases

--	--	--

Current Year
(2023-24)

1st Subsequent Year
(2024-25)

2nd Subsequent Year
(2025-26)

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

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

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

--	--	--

[]

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

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

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim 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 first interim projections?

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) (2022-23)	Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Number of management, supervisor, and confidential FTE positions	232.7	239.6	239.6	239.6

1a. Have any salary and benefit negotiations been settled since first interim projections?

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 First Interim Projections

2. Salary settlement:

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?		
Total cost of salary settlement		
Change in salary schedule from prior year (may enter text, such as "Reopener")		

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

Total cost of salary settlement

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

Negotiations Not Settled

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

--

4. Amount included for any tentative salary schedule increases

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

Management/Supervisor/Confidential

Health and Welfare (H&W) Benefits

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Management/Supervisor/Confidential

Step and Column Adjustments

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

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

Management/Supervisor/Confidential

Other Benefits (mileage, bonuses, etc.)

Current Year (2023-24)	1st Subsequent Year (2024-25)	2nd Subsequent Year (2025-26)
1. Are costs of other benefits included in the interim and MYPs?		
2. Total cost of other benefits		
3. Percent change in cost of other benefits over prior year		

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

S9.

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

1.

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

No

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

2.

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

End of County Office Second Interim Criteria and Standards Review

Second Interim
Actuals to Date 2023-24
Technical Review Checks
Phase - All
Display - All Technical Checks

Santa Clara County Office of Education

Santa Clara County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

INTRAFD-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**

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

Santa Clara County Office of Education

Santa Clara County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

Exception

FUND	RESOURCE	NEG. EFB
10	0000	(\$103,801.54)
Explanation: Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY2023-24, thus clearing the negative balance in the fund.		
Total of negative resource balances for Fund 10		(\$103,801.54)
12	9010	(\$90,139.21)
Explanation: Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY2023-24, thus clearing the negative balance in the fund.		
Total of negative resource balances for Fund 12		(\$90,139.21)
67	9010	(\$999,908.38)
Explanation: Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY2023-24, thus clearing the negative balance in the fund.		
Total of negative resource balances for Fund 67		(\$999,908.38)

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

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

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

Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY2023-24, thus clearing the negative balance in the fund.

12	9010	9790	(\$90,139.21)
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Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY2023-24, thus clearing the negative balance in the fund.

67	9010	9790	(\$999,908.38)
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Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY2023-24, thus clearing the negative balance in the fund.

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

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

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

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

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

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

EXPORT VALIDATION CHECKS

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

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

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

Second Interim
Board Approved Operating Budget 2023-24

Technical Review Checks

Phase - All

Display - All Technical Checks

Santa Clara County Office of Education

Santa Clara County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

Exception

FUND	RESOURCE	NEG. EFB
10	0000	(\$103,801.54)
Explanation: Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY2023-24, thus clearing the negative balance in the fund.		
Total of negative resource balances for Fund 10		(\$103,801.54)
12	9010	(\$90,139.21)
Explanation: Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY2023-24, thus clearing the negative balance in the fund.		
Total of negative resource balances for Fund 12		(\$90,139.21)
67	9010	(\$999,908.38)
Explanation: Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY2023-24, thus clearing the negative balance in the fund.		
Total of negative resource balances for Fund 67		(\$999,908.38)

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Exception

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

Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY2023-24, thus clearing the negative balance in the fund.

12	9010	9790	(\$90,139.21)
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Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY2023-24, thus clearing the negative balance in the fund.

67	9010	9790	(\$999,908.38)
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Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY2023-24, thus clearing the negative balance in the fund.

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

EXPORT VALIDATION CHECKS

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

Passed

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

Passed

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

Passed

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

Santa Clara County Office of Education

Santa Clara County

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

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

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

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

IMPORT CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

Exception

FUND	RESOURCE	NEG. EFB
10	0000	(\$103,801.54)
Explanation: Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY2023-24, thus clearing the negative balance in the fund.		
Total of negative resource balances for Fund 10		(\$103,801.54)
12	9010	(\$90,139.21)
Explanation: Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY2023-24, thus clearing the negative balance in the fund.		
Total of negative resource balances for Fund 12		(\$90,139.21)
67	9010	(\$999,908.38)
Explanation: Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY2023-24, thus clearing the negative balance in the fund.		
Total of negative resource balances for Fund 67		(\$999,908.38)

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

Passed

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

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

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

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

Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY2023-24, thus clearing the negative balance in the fund.

12	9010	9790	(\$90,139.21)
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Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY2023-24, thus clearing the negative balance in the fund.

67	9010	9790	(\$999,908.38)
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Explanation: As a result of GASB31 we now have to report all investments held by governmental external investment pools, in this case, it is the county controller. Last year we had a net decrease in the Fair Value of adjustment to Cash in the County Treasury resulting in a negative fund balance. These amounts are booked in the investment account 9111 and was relieved in the new year FY2023-24, thus clearing the negative balance in the fund.

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

EXPORT VALIDATION CHECKS

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