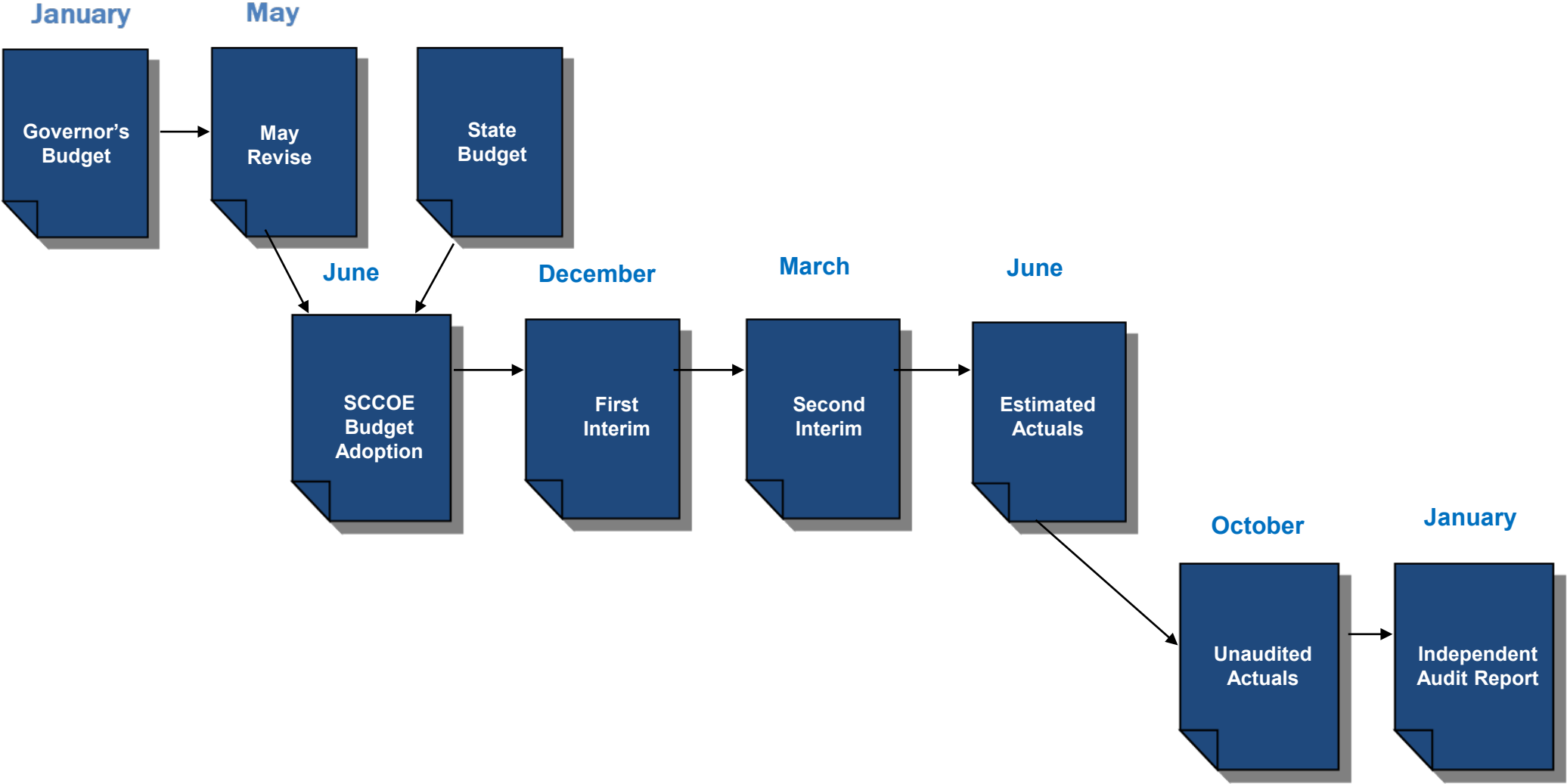


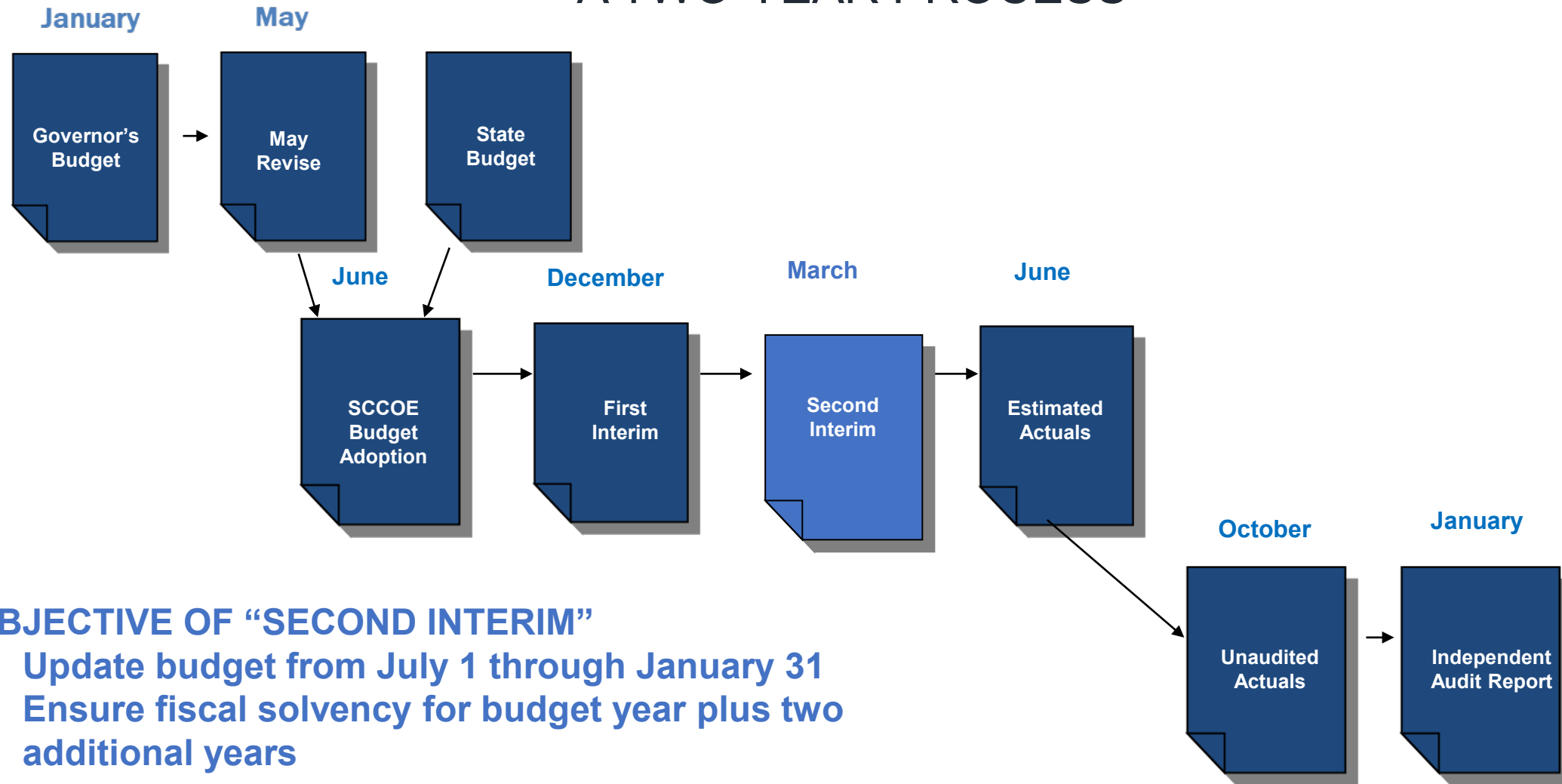
2021-22 Second Interim Budget Report

March 16, 2022

BUDGETING AND FINANCIAL REPORTING A TWO-YEAR PROCESS



BUDGETING AND FINANCIAL REPORTING A TWO-YEAR PROCESS



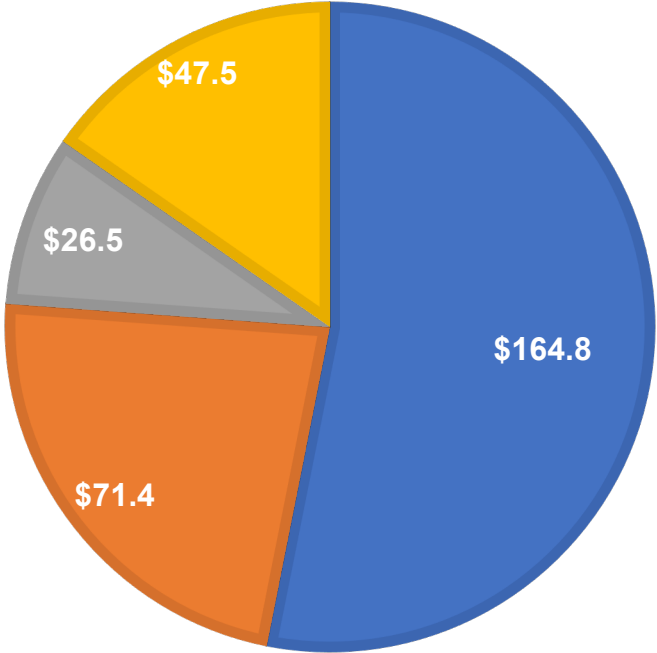
OBJECTIVE OF “SECOND INTERIM”

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

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

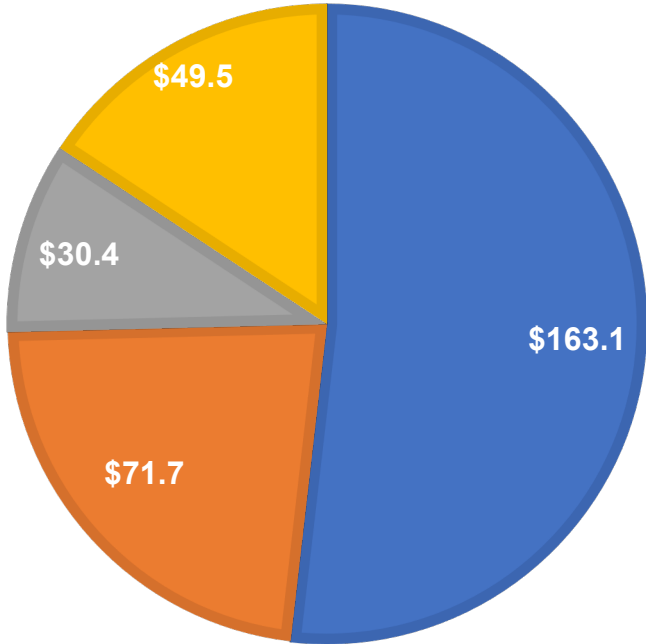
FIRST INTERIM \$310.2M

■ LCFF and State Aid ■ Federal ■ State ■ Local



SECOND INTERIM \$314.7

■ LCFF and State Aid ■ Federal ■ State ■ Local

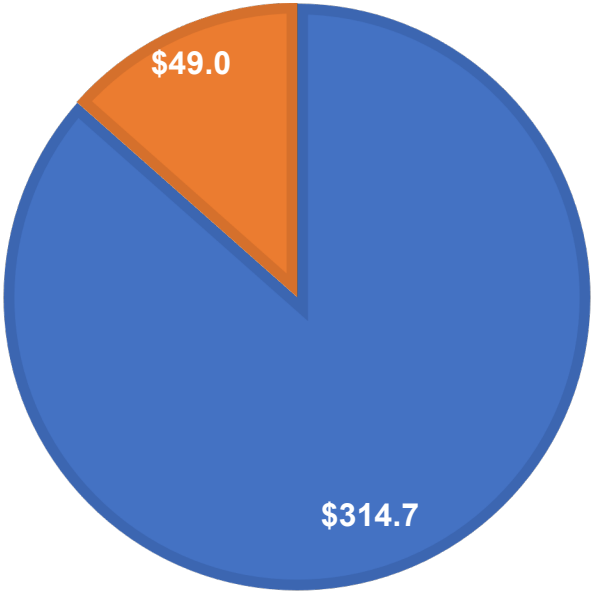


County School Service Fund Combined Unrestricted and Restricted Revenues 2021-22 – Second Interim (in millions)

SUMMARY OF FUNDING

■ Current Year Revenues ■ Prior Year Funding

Current Year Revenues	\$314.7
Prior Year Funding	\$49.0
Total Funding Budgeted	\$363.7

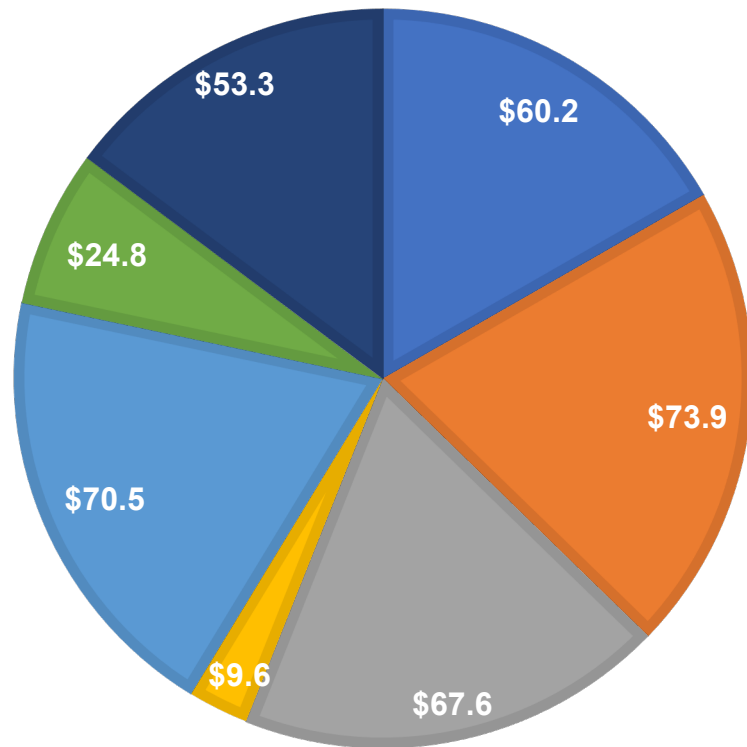


Second Interim Revenue Changes from First Interim

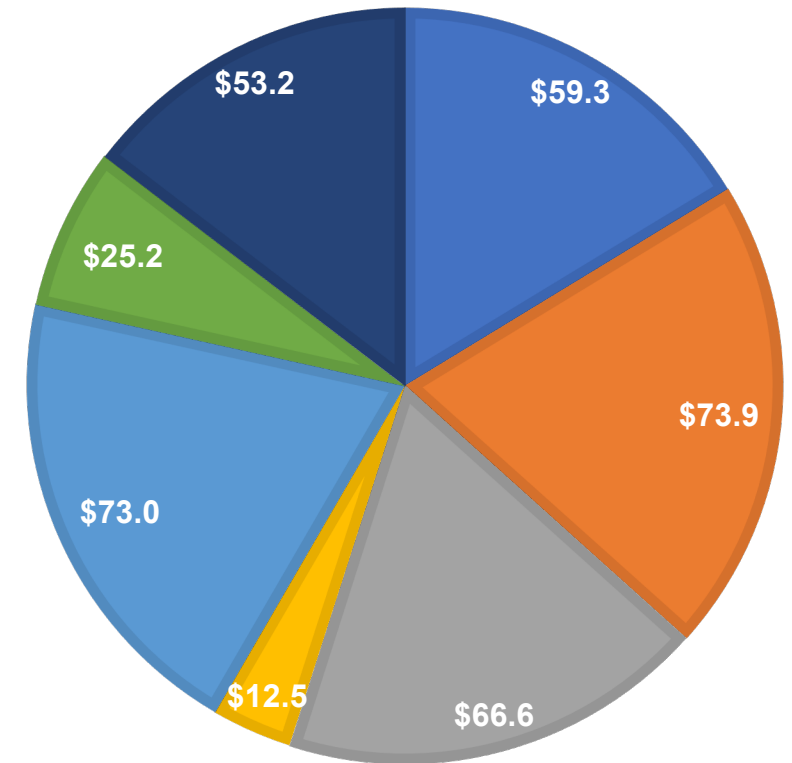
Description	Increase/(Decrease)
Decrease in LCFF Sources (Special Education Program)	(\$1,706,089)
Increase in Federal Sources (Head Start Program - Embedded Instruction California Grant)	\$266,486
Increase in State Sources (Educator Effectiveness Block Grant and COVID Mitigation for Counties Grant Funding)	\$3,854,473
Increase in Other Local Sources (Special Education Program)	\$2,054,813

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

**FIRST INTERIM
\$359.9M**



**SECOND INTERIM
\$363.7M**



- CERT SALARIES
- CLASS SALARIES
- BENEFITS
- BOOKS/SUPPLIES
- SERVICES
- CAPITAL OUTLAY
- OTHER

Second Interim Expenditure Changes from First Interim

Description	Increase/(Decrease)
Certificated Salaries	(\$895,673)
Classified Salaries	(\$7,712)
Employee Benefits	(\$973,372)
Books/Supplies	\$2,939,877
Services and Other Operating	\$2,600,573
Capital Outlay	\$339,913
Other Outgo (Return of Local Property Taxes, Indirect)	(\$135,276)

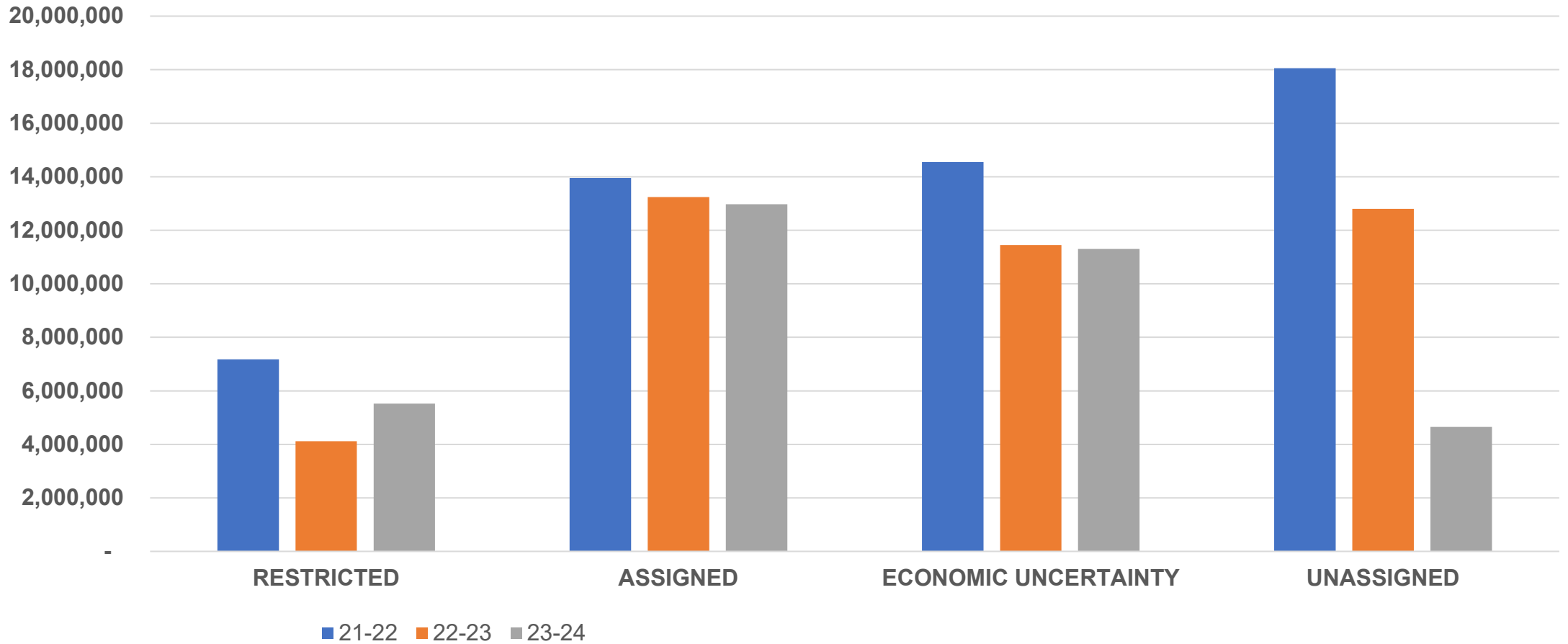
2021-22 Estimated Return of Local Property Taxes

- Estimated Return of local property taxes to be returned to the state for 2021-22 is \$41.9 M. This amount is required pursuant to Education Code section 2575(e) and 2578. The following chart shows the local property taxes the SCCOE was required to return in prior years.
- Total Return of Local Property Taxes remitted to the State Controller to date is **\$183,089,875** for fiscal years 2013-2014 through 2020-21.

Fiscal Year	Return of Local Property Taxes
2013-14	\$12,295,907
2014-15	\$12,873,350
2015-16	\$17,459,375
2016-17	\$22,140,554
2017-18	\$25,225,094
2018-19	\$27,258,140
2019-20	\$30,723,648
2020-21*	\$35,113,807
2021-22	\$38,668,925

*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



Conclusion

Good News:

- Maintaining Positive Certification: Able to meet obligations for current and next two fiscal years.
- 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.
- Return of local property taxes returned to state annually continues to grow and legislative change is needed to retain these funds to benefit students in the community.
- Projected increases in STRS and PERS



Santa Clara County
Office of Education

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

2021-22
SECOND INTERIM
FINANCIAL
REPORT

Through January 31, 2022

Presented on
March 16, 2022

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



The County Superintendent's Executive Summary to the Board of Trustees for the Second Interim Financial Report of the 2021-22 School Year

Background: Why we do a First and Second Interim?

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

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

Introduction: What is the SCCOE's Budget Picture?

As a result of the Local Control Funding Formula, established in 2013, the Santa Clara County Office of Education (SCCOE) is flat funded and receives essentially the same amount of revenue for county services from the state annually. SCCOE is also a basic aid county office that is required to return local property taxes in excess of the funding received under the Local Control Funding Formula to the state pursuant to Education Code section 2575(e) and 2578. The other portion of the budget, approximately 75% of the Office's budget, is restricted for specific purposes or uses. A majority of these restricted funds are generated from service fees paid by the 31 K-12 school districts in Santa Clara County for requested programs and services such as special education, early education, alternative education, and professional services. 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 for the SCCOE budgets that require diligence and proactive management. It also requires awareness of the

financial impact on the school districts who fund the majority of the programs we offer and face fiscal challenges, declining enrollment, and other budget limitations. It is important to note that declining enrollment trends adversely impact both the SCCOE programs and its districts.

In response to the current economic situation and the impact of COVID-19, we have endeavored to keep critical county programs supported while remaining steadfast in our efforts to provide students with safe and equitable learning environments. Continuous support has been provided to students, families and school districts as they continue to navigate through the challenges of the COVID-19 pandemic by providing the necessary resources to assist in keeping schools open through collaboration with the Governor's Office of Emergency Services Cal OES to provide personal protective equipment (PPE), the California Department of Public Health (CDPH) and the County of Santa Clara Public Health Department to provide COVID-19 testing resources and support and facilitating dozens of COVID-19 vaccination clinics at school campuses in partnership with many partners including AACI, Safeway, BACH, and the County of Santa Clara Public Health Department.

Through partnership, advocacy, and the hard work and expertise of staff, we have been awarded grants and contracts for key initiatives such as: Child Care Initiative Project (CCIP), Stabilization of Family Child Care Homes to increase access to high quality childcare in Santa Clara County, COVID-19 Mitigation Funding, Digital Equity leadership, Youth Health and Wellness, Foster Youth Support, and other important efforts that align with the SCCOE and SCCBOE priorities and our core principles.

- Donations from community and new business in support of our coordination roles, in digital equity, childcare, COVID-19 PPE distribution, meals distributions and feminine care product distributions.
- Partnership with the County of Santa Clara to address Chronic Absenteeism.
- Increased student access to Wellness Centers throughout the County of Santa Clara.

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 \$6.32 million designated solely for specific actions and deliverables.

Conclusion: Next Steps

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

Sincerely,



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

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

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

INTRODUCTION

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

The information presented in this document covers the financial and budgetary status of the County Office of Education for the period ending January 31, 2022 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. Restricted funds are accounted separately because they are earmarked dollars and restricted for specific purposes. As of the Second Interim, the SCCOE is projecting a total Ending Fund Balance of approximately \$53.8M. Of this amount, \$14.5M is for Economic Uncertainty (2% is mandated by the State and an additional 2% per Board Policy #3100). Another \$21.1M is assigned for specific purposes. The remaining unassigned amount is approximately \$18.1M.

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

Revenue Assumptions

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

Estimated EL/FRPM/Foster Youth %	74.44%/24.44%
Estimated ADA	40
Base Grant (per ADA)	\$12,934.44
Supplemental / Concentration (per ADA)	\$4,527.05

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

Estimated EL/FRPM/Foster Youth %	100.00%
Estimated ADA	90
Base Grant (per ADA)	\$12,934.44
Supplemental (per ADA)	\$4,527.05
Concentration (per ADA)	\$2,263.53

4. Opportunity Youth Academy’s (OYA) estimated ADA is 50 probations referred and 150 District of Residence. Charter School Funded County Program ADA is funded with Charter Schools in Lieu of Property Taxes, and state aid. Charter School County Program Alternative Education ADA is funded with SCCOE property taxes. Beginning FY 2021-22, the concentration grant add-on increased from 50% to 65% for an estimated increase of \$33,953.

Estimated EL/FRPM/Foster Youth %	74.44%/39.44%
Estimated ADA	50
Base Grant (per ADA)	\$12,934.44
Supplemental / Concentration (per ADA)	\$4,527.05

5. The projected Cost-of-living adjustment (COLA) Local Control Funding Formula (LCFF) revenues for Alternative Education and Opportunity Youth Academy (OYA) Charter is 5.07% for FY 2021-22, 5.33% for FY 2022-23 and 3.61% for FY 2023-24 based on School Services of California (SSC) Financial Projection Dartboard dated January 17, 2022.
6. County offices of education are not “held” harmless to the FY 2019-2020 ADA funding levels for the Alternative Education Program (Court and Community Schools) for FY 2021-22. The ADA is based on the estimates for FY 2021-22. The estimated ADA changed from the first interim report to second interim as follows: Community Schools from 50 to 40, Court School from 104 to 90 and OYA from 61 to 50 based on current ADA and enrollment.

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

Program	2021-22 Second Interim	2022-23 Estimated	2023-24 Estimated
County Community Schools	\$1,128,773	\$1,294,840	\$1,284,458
Juvenile Court Schools	\$2,082,106	\$2,212,215	\$2,179,475
Total Alternative Education	\$3,210,879	\$3,507,055	\$3,463,933
Opportunity Youth Academy Charter	\$1,192,741	\$1,233,892	\$1,226,917

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

Program	2021-22 Second Interim	2022-23 Estimated	2023-24 Estimated
County Community Schools	\$1,326,181	\$1,361,711	\$1,387,368
Juvenile Court Schools	\$1,538,811	\$1,620,830	\$1,679,342
Total Alternative Education	\$2,864,992	\$2,982,541	\$3,066,710
Opportunity Youth Academy Charter	\$2,673,989	\$2,721,627	\$2,755,999

- b. Support to other programs in FY 2021-22 includes \$1.9M in Environmental Education, \$325K in Early Learning Services and \$549K for services in support to smaller districts.
 - c. The estimated support provided from General Fund for internal services to the Technology and Data Services Division is estimated at \$7.2M in FY 2021-22, \$6.19M each in FY 2022-23 and FY 2023-24.
11. Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act, which includes the Elementary and Secondary School Relief (ESSER II and III) and Assembly Bill 86 COVID-19 relief funding, which includes In-Person Instruction and Expanded Learning Opportunities Grant funding is included in the budget. This is one-time restricted funding that is being provided to support the safe return of students to in-person instruction and to address learning loss and mental health and wellness of students through supplemental instruction and student supports.

Funding Source	Estimated Allocation
COVID Mitigation for Counties	\$1,637,730
Total	\$1,637,730

12. SCCOE continues to identify new revenue streams to support essential areas of work with the addition of approximately \$6.3 million in grant and contract funds as of first interim:

Grant/Contract	Grant Amount
Educator Effectiveness grant from California Department of Education (CDE)	\$ 2,493,104
California State Preschool Program (CSPP) grant contract amendment from CDE	1,467,994
Child Care Initiative Project (CCIP) Expansion grant from California Department of Social Services (CDSS)	539,365
Child Care Resource and Referral Program (CRRP) grant contract amendment from CDE	437,504
K-12 Strong Workforce Program (SWP) Pathway Coordinators grant from Cabrillo Community College District	390,000
Chronic Absenteeism agreement with the County of Santa Clara	200,000
Educare California Silicon Valley grant from the David and Lucile Packard Foundation	150,000
City of San Jose Family Scholarship Funds from First 5 Santa Clara County	107,905
Digital Equity grant from the David and Lucile Packard Foundation	100,000
CalHOPE Student Support project agreement from Sacramento County Office of Education (SCOE)	85,000
Multi-Tiered System of Support (MTSS) training services due to new Memorandums of Understanding (MOU's) from various school districts	65,000
Embedded Instruction California (EICA) grant from CDE	60,000
SJ Learns Grant Program from the San Jose Public Library Foundation (SJPLF)	51,063
Educator Effectiveness grant from CDE - Opportunity Youth Academy	50,732
Early Head Start - Child Care Partnership (CCP) grant	47,134
Inclusion Collaborative - Professional Development contract from First 5 Santa Clara County	37,750
California Preschool Instructional Network (CPIN) funding new contract	21,337
Multilingual & Humanities Education (MHE) program from the Martin Luther King, Jr. Freedom Center	19,000
Title I, Part A Probation contract from the County of Santa Clara	2,787
TOTAL	\$ 6,325,675

Expenditure Assumptions

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

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

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

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

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

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

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

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

14. STRS rates are projected to change from 16.92% in 2021-22 to 19.10% in 2022-23 and 2023-24. Estimated total cost increase is approximately \$1.5M in 2022-23 and 2023-24. STRS on-behalf has been included in all three fiscal years estimated at \$5.69M annually. Rates based on the SSC Financial Projection Dartboard.
15. PERS rates are projected to increase from 22.91% in 2021-22 to 26.10% in 2022-23 and to 27.10% in 2023-24. Estimated total cost increase is \$2.17M in 2022-23 and \$.69M in 2023-24. Rates based on the SSC Financial Projection Dartboard.

16. Based upon the latest actuarial study, adequate funding is available to cover Other Post-Employment Benefits (OPEB) costs for FY 21-22 and will not be collected and is not included in the multiyear projections for 2022-23 and 2023-24.
17. Estimated OASDI (Social Security), Medicare and State Unemployment Insurance (UI) rates for 2021-22 remains the same for 2022-23 and 2023-24 at 6.20%, 1.45% and 0.5%, respectively except for the UI rate which is estimated to decrease from .5% to .2% in 2023-24. Rates based on the SSC Financial Projection Dartboard.
18. Worker’s Compensation rates are based on claim costs associated with the utilization of workers compensation. Certain classifications have higher claims utilization. For these high incidence classifications, such as Special Education, Head Start, and Child Development, we allocate a rate of 4.28%. All other low incidence classifications are allocated at a rate of 1.03%. The above rates remain the same from the first interim and in the multiyear projections.
19. The calculation for Routine Restricted Maintenance Account (RRMA) contribution is 3% of the total CSSF unrestricted expenditures. The budgeted contribution is \$3.19M for 2021-22 and estimated \$3.1M for 2022-23 and 2023-24. The RRMA contribution has decreased by \$15,470 from first interim to second interim.; estimated to decrease by approximately \$88,622 in FY 2022-23 and increase by \$4,632 in FY 2023-24 based on the projected unrestricted expenditures.
20. The SCCOE’s internal approved 2021-22 standard indirect cost rate is 9.67%. The indirect cost rates (ICR) for FY 2021-22 are as follows:

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

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

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

21. Basic aid county offices of education are required to return local property taxes to the state under current Education Code. Total Return of Local Property Taxes remitted to the State Controller to date is \$183,089,875 for fiscal years 2013-2014 through 2020-2021. The 2021-22 estimated local property taxes to be returned to the state is budgeted at \$41.9 million.

Fiscal Year	Return of Local Property Taxes*
2013-14	\$12,295,907
2014-15	\$12,873,350
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2016-17	\$22,140,554
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2019-20	\$30,723,648
2020-21	\$35,113,807
2021-22	\$38,668,925

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

22. The Santa Clara County Board of Trustees compensation is \$1,061.33 per month for the 2022 calendar year effective January 2022 or \$12,735.96 annually. Trustees are also eligible to receive Employer Health and Welfare benefits which is projected to cost \$17,458 per trustee.

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

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

County School Service Funds Balance/Reserves

- 24.** SCCOE's reserve includes 4% for Economic Uncertainties in the amount of \$14,549,704 in FY 2021-22. 2% is mandated by the State and an additional 2% per Board Policy #3100.
- 25.** Per Board Policy #3100, if Facilities Fund ending fund balance per prior year unaudited actuals has fallen below \$3M, annual contribution of up to 1% of the total County School Service Fund unrestricted expenditures is assigned in the reserve to the Facilities Fund if the funds are available. This is to provide for the replacement, renovation, and construction of facilities for SCCOE purposes. This condition has been met for 2021-22, 2022-23 and 2023-24.
- 26.** The \$176K reserve for the Board's Legal Fees Designation will be met in 2021-22, 2022-23 and 2023-24.

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

	First Interim Budget 10/31/2021 (A)	Second Interim Budget 1/31/2022 (B)	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$ 83,184,627	\$ 83,078,456	\$ (106,171)
Federal Revenues	-	-	-
Other State Revenues	716,176	716,176	-
Local Revenues	10,674,487	10,675,447	960
TOTAL REVENUES	94,575,290	94,470,079	(105,211)
B) EXPENDITURES			
Certificated Salaries	13,016,487	12,664,178	(352,309)
Classified Salaries	29,931,168	29,751,130	(180,038)
Employee Benefits	18,156,698	17,985,025	(171,673)
Books and Supplies	3,062,542	3,139,844	77,302
Services and Operating Expenses	10,577,756	11,173,571	595,815
Capital Outlay	5,550,254	5,550,064	(190)
Other Outgo	41,621,637	41,621,637	-
Direct Support/Indirect Costs	(16,187,909)	(16,672,482)	(484,573)
TOTAL EXPENDITURES	105,728,633	105,212,967	(515,666)
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(11,153,343)	(10,742,888)	410,455
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer Out	983,500	983,500	-
Contributions	(2,015,191)	(1,824,293)	190,898
TOTAL OTHER FINANCING SOURCES/USES	(2,998,691)	(2,807,793)	190,898
E) NET INCREASE (DECREASE) IN FUND BALANCE	(14,152,034)	(13,550,681)	601,353
F) BEGINNING FUND BALANCE	60,139,682	60,139,682	-
G) ENDING FUND BALANCE	\$ 45,987,648	\$ 46,589,001	\$ 601,353

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

	First Interim Budget 10/31/2021 (A)	Second Interim Budget 1/31/2022 (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	249,506	249,506	-
Facilities	890,652	890,652	-
Technology & Data Services	9,326,727	9,326,727	-
Leave Liability	3,027,609	3,027,609	-
Alt Ed - Community Schools	285,400	285,400	-
Routine Restricted Maintenance Account Contingency	-	-	-
Carryover Unspent Funds	-	-	-
Total Designations	\$13,980,894	13,980,894	-
b) Reserve:			
State Mandated Reserve	7,197,486	7,274,852	77,366
Board Maintained Reserve	7,197,486	7,274,852	77,366
Undesignated Reserve	17,611,782	18,058,403	446,621
Total Reserve (\$)	32,006,754	32,608,107	601,353
Total Reserve (%)	8.89%	8.96%	0.07%
ENDING FUND BALANCE (a + b)	\$ 45,987,648	\$ 46,589,001	\$ 601,353

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

	First Interim Budget 10/31/2021 (A)	Second Interim Budget 1/31/2022 (B)	Increase/ (Decrease) (C = B - A)
A) LCFF SOURCES			
State Aid	\$ 8,569,571	\$ 8,463,400	(106,171)
Education Protection Account (EPA)	113,026	113,026	-
Property Taxes	195,314,014	195,314,014	-
LCFF Transfer to Special Education (SELPA)	(120,811,984)	(120,811,984)	-
TOTAL LCFF SOURCES	83,184,627	83,078,456	(106,171)
B) FEDERAL REVENUES			
Medi-Cal Administrative Activities (MAA)	-	-	-
TOTAL FEDERAL REVENUES	-	-	-
C) STATE REVENUES			
Mandated Cost Block Grant & Reimbursement	355,242	355,242	-
State Lottery Revenue	277,934	277,934	-
All Other State Revenue	83,000	83,000	-
TOTAL STATE REVENUES	716,176	716,176	-
D) LOCAL REVENUES			
Interest Income	800,000	800,000	-
Interagency Services	5,252,967	5,252,967	-
Tuition	650,000	650,000	-
All Other Fees & Contract	1,477,275	1,477,275	-
All Other Sales	170,000	170,000	-
Other Transfers In	-	960	960
All Other Local Revenues	2,324,245	2,324,245	-
TOTAL LOCAL REVENUES	10,674,487	10,675,447	960
TOTAL UNRESTRICTED GENERAL PURPOSE REVENUES	\$ 94,575,290	\$ 94,470,079	\$ (105,211)

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

	First Interim Budget 10/31/2021 (A)	Second Interim Budget 1/31/2022 (B)	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$ 81,637,861	\$ 80,037,943	\$ (1,599,918)
Federal Revenues	71,386,437	71,652,923	266,486
Other State Revenues	25,819,398	29,673,871	3,854,473
Local Revenues	36,792,305	38,846,158	2,053,853
TOTAL REVENUES	215,636,001	220,210,895	4,574,894
B) EXPENDITURES			
Certificated Salaries	47,200,626	46,657,262	(543,364)
Classified Salaries	43,968,959	44,141,285	172,326
Employee Benefits	49,443,550	48,641,851	(801,699)
Books and Supplies	6,502,518	9,365,093	2,862,575
Services and Operating Expenses	59,875,944	61,880,702	2,004,758
Capital Outlay	19,268,892	19,608,995	340,103
Other Outgo	11,269,832	11,279,994	10,162
Direct Support/Indirect Costs	15,631,825	15,970,960	339,135
TOTAL EXPENDITURES	253,162,146	257,546,142	4,383,996
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(37,526,145)	(37,335,247)	190,898
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer out	-	-	-
Transfers In	-	-	-
Contributions	2,015,191	1,824,293	(190,898)
TOTAL OTHER FINANCING SOURCES/USES	2,015,191	1,824,293	(190,898)
E) NET INCREASE (DECREASE) IN FUND BALANCE	(35,510,954)	(35,510,954)	-
F) BEGINNING FUND BALANCE	42,688,371	42,688,371	-
G) ENDING FUND BALANCE	7,177,417	7,177,417	-
H) COMPONENTS OF ENDING FUND BALANCE			
a) Designated for:			
Restricted	7,177,417	7,177,417	-
Total Designations	7,177,417	7,177,417	-
b) Carryover of Unspent Funds	-	-	-
ENDING FUND BALANCE (A + B)	\$ 7,177,417	\$ 7,177,417	\$ -

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

	First Interim Budget 10/31/2021 (A)	Second Interim Budget 1/31/2022 (B)	Increase/ (Decrease) (C = B - A)
A) LCFF SOURCES			
Special Education Property Tax Transfer	81,637,861	80,037,943	(1,599,918)
TOTAL LCFF SOURCES	81,637,861	80,037,943	(1,599,918)
B) FEDERAL REVENUES			
Special Ed IDEA -Basic	2,493,853	2,400,859	(92,994)
Special Ed IDEA -Preschool	90,355	90,355	-
Special Ed Discretionary Grants	198,387	198,387	-
Special Ed Preschool Staff Development	-	-	-
Special Ed Admin	-	-	-
Special Ed IDEA Early Intervention	787,560	787,560	-
Special Education Alt Dispute Resolution	82,190	82,190	-
Alt Ed Admin	-	-	-
Child Nutrition Reimbursement	-	-	-
Head Start Program	28,377,504	28,377,504	-
Early Head Start	9,231,778	9,415,858	184,080
Head Start Program COVID Instruction	-	-	-
Early Head Start COVID Instruction	-	-	-
Title I: NCLB/Pass Through	-	-	-
National Science Foundation Grant	921,377	921,377	-
Title I: OYA Admin	360,141	360,141	-
Title I: Part A	803,099	1,073,271	270,172
Title I: Part D Delinquent	1,136,894	1,134,458	(2,436)
Title I: Migrant Education	9,620,147	9,620,147	-
Title I:	-	-	-
Title I: Even Start Migrant Education	-	-	-
Embedded Instruction	-	60,000	60,000
COVID Funding ESSER Funds	14,627,824	14,627,824	-
COVID Funding Learning Loss Mitigation Fund (LLMF)	-	-	-
Homeless Children & Foster Youth	618,531	445,578	(172,953)
CPIN - SCOE Contract	228,704	250,041	21,337
ESSA: CSI	1,079,120	1,079,120	-
GEER Learning Loss Mitigation	109,437	109,437	-
Title II: Part A Teacher Quality	109,468	109,468	-
Title III: Limited English Proficiency	128,367	128,367	-
Title III: Technical Assistance	198,706	197,986	(720)
Title III: OYA	31,128	31,128	-
Title IV: Student Support	151,867	151,867	-
Indian Education	-	-	-
Medi-Cal Billing Option	-	-	-
TOTAL FEDERAL REVENUES	71,386,437	71,652,923	266,486
C) STATE REVENUES			
Special Education Charter School	914,151	587,058	(327,093)
Special Education All Other State Revenue	4,227,666	4,227,666	-
Special Education Workability	141,290	141,290	-
Special Education-Non Public Schools	-	-	-
Special Education-Mental Health	-	-	-
Special Education-Master Plan	-	-	-
Special Education-Non Public Schools	1,308,224	1,308,224	-
Special Education - SELPA Equip/Supplies	568,601	568,601	-
Special Education - RLA Administrative Services	1,259,114	1,259,114	-
Educator Effectiveness Block Grant	-	2,543,836	2,543,836
Lottery: Instructional Materials	110,832	110,832	-
SELPA DPDR	419,319	419,319	-
Local Solution Grant	2,000,000	2,000,000	-
Tobacco Use Prevention Education (TUPE)	1,522,140	1,522,140	-
IEEEP Grants	4,985,033	4,985,033	-
Alt Ed Instructional Programs	50,731	50,731	-

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

	First Interim Budget 10/31/2021 (A)	Second Interim Budget 1/31/2022 (B)	Increase/ (Decrease) (C = B - A)
Foster Youth Programs	512,406	512,406	-
In Person Instruction	923,381	923,381	-
COVID Mitigation Funds	-	1,637,730	1,637,730
Classified School Employee Teacher Cred	37,816	37,816	-
Safe School for All	300,000	300,000	-
LCSSP Cohort 4	799,440	799,440	-
STRS On-Behalf	5,689,202	5,689,202	-
All Other State Revenue OYA	50,052	50,052	-
TOTAL STATE REVENUES	25,819,398	29,673,871	3,854,473

D) OTHER LOCAL REVENUE

Special Education Interagency Services between LEA	-	-	-
Special Education Trsf Apportionment from District	7,391,180	10,018,068	2,626,888
Special Ed Non Public Schools Trsf Apportionment from District	3,640,869	3,495,413	(145,456)
Special Ed -San Andreas Regional Center	1,007,360	1,007,360	-
All Other Local - Special Ed	-	-	-
Special Ed - Interagency Services Between LEA's	-	-	-
Special Ed - All Other Local Revenue	-	-	-
Special Ed - Facilities	12,636	12,636	-
Community Redevelopment Funds (RDA)	2,500,000	2,500,000	-
Tuition	681,179	504,247	(176,932)
SELPA Staff Development	8,000	8,000	-
Title I Part A Juvenile Hall	-	2,787	2,787
Walden West All other Fees and Contracts	2,261,698	1,959,034	(302,664)
Walden West Food Service Sales/Leases/Other	32,200	32,216	16
Walden West Donations	-	2,750	2,750
SCOE Calhope Project	62,488	147,488	85,000
All Other Fees & Contracts - Water Resources Lead Testing	7,500	7,500	-
All Other Fees & Contracts - R&R Trustline Fee Paying	1,000	1,000	-
All Other Fees & Contracts - R&R Trustline CalWorks	1,000	1,000	-
All Other Fees & Contracts - SCIGP	124,351	124,351	-
All Other Fees & Contracts - Multi County Pilot Eval	7,677	7,677	-
UCLA Stipend	-	900	900
All Other Fees & Contracts - CPIN Service Fee	750	750	-
Teacher Recognition Day Donations	-	-	-
Teacher Recognition Day	1,000	2,750	1,750
Head Start POP	-	-	-
Head Start Staff Donations	400	400	-
Chandler Tripp Donations	275	275	-
Alternative Education Other Local	-	-	-
All Other Local Revenue-Silicon Valley Found Childcare	75,000	75,000	-
Interagency Services/LEA's-Early Learning Workshop Fees	-	-	-
Interagency Services - SJ/SV 2020-Educational Support	11,900	-	(11,900)
SVCF IMM	18,675	18,675	-
Interagency Services/LEA's-Sobrato Matching Funds	-	-	-
SVCF Equity Playbook	25,000	25,000	-
SVCF Steps to Success	50,000	50,000	-
Interagency Services/LEA's-OCDE-MTSS	80,000	95,000	15,000
All Other Fees & Contracts-Cabrillo CCD	763,432	763,432	-
All Other Local-MediCal Billing Option	891,000	891,000	-
All Other Fees & Contracts-LPC Modules Project	1,567	1,567	-
Interagency Services/LEA's-English Language Arts Seminars	-	-	-
All Other Fees & Contracts - Emergency Childcare Bridge Program	147,401	139,381	(8,020)
All Other Local-YMCA-Fit for Learning	-	-	-
Superintendent Office Contracts	-	20,800	20,800
All Other Fees & Contracts-R.W. Johnson Foundation	-	-	-

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

	First Interim Budget 10/31/2021 (A)	Second Interim Budget 1/31/2022 (B)	Increase/ (Decrease) (C = B - A)
OTHER LOCAL REVENUE CONTINUED	516,060	516,060	
All Other Local Revenue - Santa Clara Family Health Plan			
All Other Local Revenue-Wormenhaven	100,000	100,000	
Interagency Services/LEA's-Applicant Fingerprint Services	74,000	74,000	-
All Other Fees & Contracts-Applicant Fingerprint Services	9,469	9,469	-
All Other Fees & Contracts-Feminine Product Initiative	463,666	463,666	-
All Other Local Revenue - SCC Educational Manager Program	816,820	816,820	-
Interagency Services/LEA's-Superintendent's Office	-	-	-
All Other Local-Digital Divide Program	627,785	627,785	-
Interagency Services/LEA's-ASAP Connect	-	-	-
Interagency Services/LEA's-Inclusion Collaborative	128,783	125,397	(3,386)
All Other Fees & Contracts- Inclusion collaborative	339,767	651,388	311,621
All Other Fees & Contracts- CDBG	654,600	762,505	107,905
Interagency Services/LEA's-Educational Support	-	39,505	39,505
All Other Sales - Inclusion Collaborative	-	15,000	15,000
Interagency Services/LEA's-Response to Instr & Intervention	-	-	-
Interagency Services/LEA's-District School & Support	-	-	-
Interagency Services/LEA's-Educational Service Branch	-	-	-
All Other Local-Bay Area UASI	-	160,000	160,000
Interagency Services/LEA's-Transitional Kindergarten	-	-	-
Interagency Services/LEA's-iSteam	-	77,920	77,920
All Other Fees & Contracts-iSteam	-	5,000	5,000
Interagency Services/LEA's-Assessment & Accountability	-	-	-
Interagency Services/LEA's-SJ/SV 2020 Educational Support	-	-	-
Interagency Services/LEA's-MTSS Sums		50,000	50,000
All Other Fees & Contracts-First 5	592,878	239,064	(353,814)
All Other Local Revenue - First 5	-	-	-
All Other Local Revenue - Citizens Broadband Radio	345,000	345,000	-
All Other Local Revenue - SCC BOS Food Security Fund	987,145	987,145	-
All Other Local Revenue - CSJ Digital Inclusion	275,000	275,000	-
All Other Fees & Contracts-Santa Clara County PO 4400007650	-	-	-
All Other Fees & Contracts-Community Engagement Act 2021	5,000	5,000	-
All Other Fees & Contracts-PDG-R Parent Café Work	2,400	2,400	-
Interagency Services/LEA's-Santa Cruz City Mental Health	-	-	-
All Other Local-SCC Luther Burbank Broadband	100,000	100,000	-
All Other Local-Silicon Valley Creates	116,156	116,156	-
All Other Local Revenue-Blue Shield CA - Female Youth	10,000	10,000	-
All Other Local Revenue-GeoLead	86,000	86,000	-
All Other Local-Dept of Justice Tobacco Grant	305,322	305,322	-
VAPA Local Revenue	4,860	4,860	-
Pathway Coord with Mission College	-	130,000	130,000
Pathway Coord with Evergreen College	-	130,000	130,000
Pathway Coord with Gavilan College	-	130,000	130,000
All Other Local Revenue-Hewlett Arts	163,776	163,776	-
All Other Local Revenue-Mission College MOU	20,000	20,000	-
All Other Local Revenue-Packard Foundation Grants	-	250,000	250,000
Interagency Services/LEA's-UC Regents Agreement	-	-	-
All Other Fees & Contracts-SCC MOU FYSS	800,000	800,000	-
All Other Fees & Contracts-SCC Behavioral Health	2,205,684	2,205,684	-
All Other Fees & Contracts-SCC Chronic Absenteeism	-	200,000	200,000
Assessment and Accountability Donations	-	-	-
All Other Fees & Contracts - Kaiser Hospital Grant	-	-	-
All Other Local - CCSESA	-	18,000	18,000
All Other Fees & Contracts - CCSESA	60,000	60,000	-
All Other Fees & Contracts - Go Kids	858,773	729,957	(128,816)
Interagency Services/LEA's-Luther Burbank - CSPP	832,427	707,563	(124,864)
	135,827	135,827	-

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

	First Interim Budget 10/31/2021 (A)	Second Interim Budget 1/31/2022 (B)	Increase/ (Decrease) (C = B - A)
OTHER LOCAL REVENUE CONTINUED			
Interagency Services/LEA's-Innovation & Instructional	-	-	-
All Other Fees & Contracts-Rancho Santiago K12	164,325	164,325	-
All Other Local Revenue-Promoting Civic Participation	-	-	-
Interagency Services/LEA's-Library	-	-	-
All Other Local Revenue-BSCC Youth Reinvestment Grant	528,500	528,500	-
Interagency Services/LEA's-Orange COE SUMS	-	-	-
Interagency Services/LEA's-Positive Behavior Intervention	377,250	377,250	-
All Other Fees & Contracts-ETS Training	-	-	-
All Other Local Revenue - SCVWD Restore Wildlife Habitat	43,585	43,585	-
Interagency Services/LEA's-CTE	-	-	-
SCC School Climate Partnership	1,227	1,527	300
All Other Local-SCC DFCS/Alia Training	275,400	275,400	-
All Other Fees & Contracts-Alia Training	175,840	175,840	-
CCSESA	18,000	-	(18,000)
Interagency Services/ LEA's - Educational Services Support	-	-	-
Interagency Services/LEA's-Educator Preparation Programs	105,000	105,000	-
All Other Fees & Contracts-Educator Preparation Programs	2,127,225	1,059,725	(1,067,500)
Educator Prep Donations	-	7,500	7,500
Interagency Services/LEA's - Safe & Healthy Schools	-	-	-
All Other Local - Safe & Healthy Schools	-	-	-
Bechtel Grant	-	-	-
Universal Access Early Child Hd Care	-	-	-
Interagency Services/LEA's-Multilingual & Humanities	65,000	65,000	-
All Other Fees & Contracts-Multilingual & Humanities	22,100	41,100	19,000
Interagency Services/LEA's-Innovation & Instructional	57,600	-	(57,600)
All Other Fees & Contracts-Innovation & Instructional	5,000	-	(5,000)
All Other Fees & Contracts-CDE ELDS/SSEL	1,057,717	1,057,717	-
All Other Fees & Contracts-Cabrillo CC District	324,900	324,900	-
Interagency Services/LEA's - HSS/Civic Education	-	-	-
All Other Fees & Contracts - HSS/Civic Education	-	-	-
Interagency Services/LEA's - Science Seminar	-	-	-
All Other Fees & Contracts - Science Seminar	-	-	-
All Other Local-SJ Learns	-	51,063	51,063
UCLA Stipend	900	-	(900)
All Other Fees & Contracts-HSF Grant	-	-	-
TOTAL LOCAL REVENUES	36,792,305	38,846,158	2,053,853
TOTAL RESTRICTED PROGRAM REVENUES	\$ 215,636,001	\$ 220,210,895	\$ 4,574,894

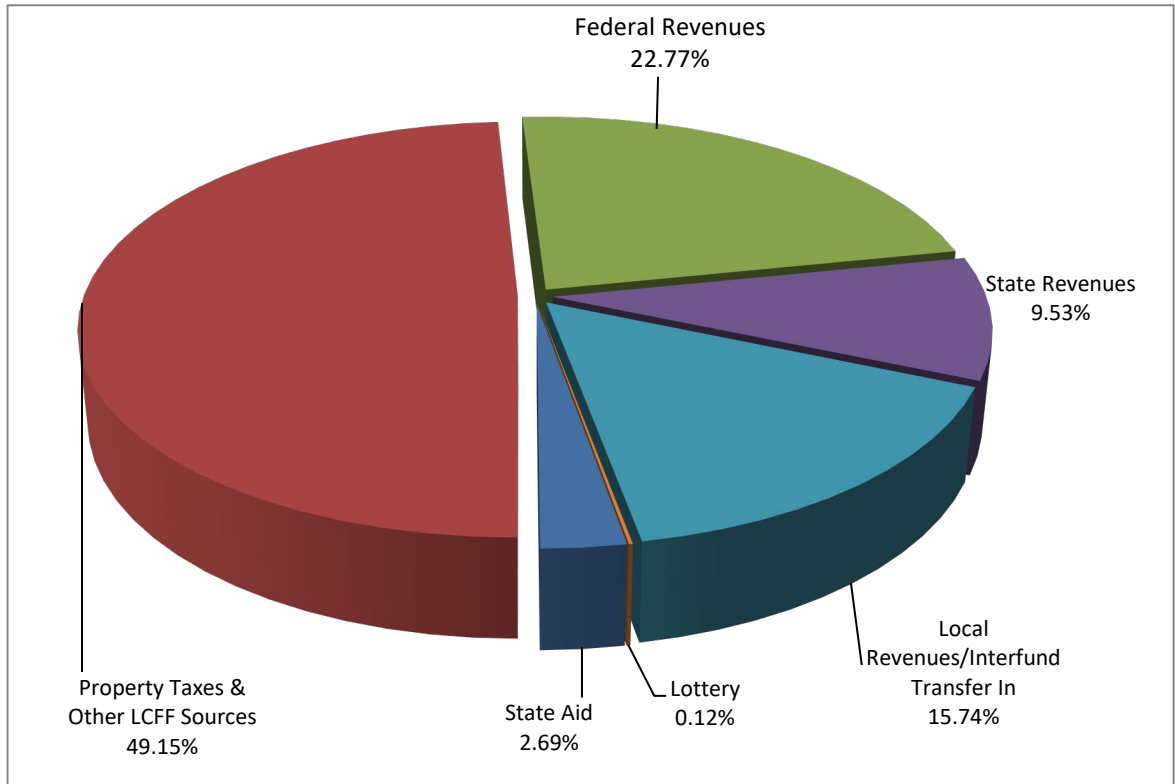
SANTA CLARA COUNTY OFFICE OF EDUCATION
COUNTY SCHOOL SERVICE FUND (FUND 01) - COMBINED
REVENUE, EXPENDITURES & CHANGES IN FUND BALANCE
2021-22 SECOND INTERIM BUDGET

	First Interim Budget 10/31/2021 (A)	Second Interim Budget 1/31/2022 (B)	Increase/ (Decrease) (C = B - A)
A) REVENUES			
LCFF Sources	\$ 164,822,488	\$ 163,116,399	\$ (1,706,089)
Federal Revenues	71,386,437	71,652,923	266,486
Other State Revenues	26,535,574	30,390,047	3,854,473
Local Revenues	47,466,792	49,521,605	2,054,813
TOTAL REVENUES	310,211,291	314,680,974	4,469,683
B) EXPENDITURES			
Certificated Salaries	60,217,113	59,321,440	(895,673)
Classified Salaries	73,900,127	73,892,415	(7,712)
Employee Benefits	67,600,248	66,626,876	(973,372)
Books and Supplies	9,565,060	12,504,937	2,939,877
Services and Operating Expenses	70,453,700	73,054,273	2,600,573
Capital Outlay	24,819,146	25,159,059	339,913
Other Outgo	52,891,469	52,901,631	10,162
Direct Support/Indirect Costs	(556,084)	(701,522)	(145,438)
TOTAL EXPENDITURES	358,890,779	362,759,109	3,868,330
C) EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(48,679,488)	(48,078,135)	601,353
D) OTHER FINANCING SOURCES/USES			
Interfund Transfer In	-	-	-
Interfund Transfer Out	983,500	983,500	-
TOTAL OTHER FINANCING SOURCES/USES	(983,500)	(983,500)	-
E) NET INCREASE (DECREASE) IN FUND BALANCE	(49,662,988)	(49,061,635)	601,353
F) BEGINNING FUND BALANCE	102,828,053	102,828,053	-
G) ENDING FUND BALANCE	\$ 53,165,065	\$ 53,766,418	\$ 601,353

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

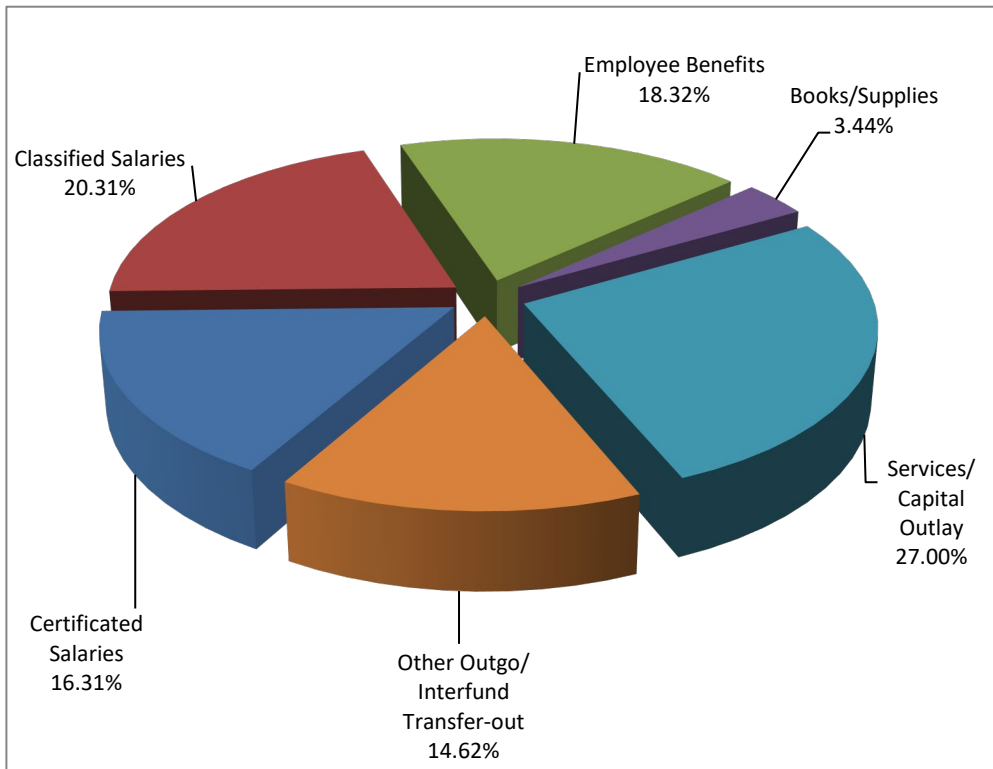
	First Interim Budget 10/31/2021 (A)	Second Interim Budget 1/31/2022 (B)	Increase/ (Decrease) (C = B - A)
H) COMPONENTS OF ENDING FUND BALANCE			
a) Nonspendable			
Revolving Cash	\$ 25,000	\$ 25,000	\$ -
b) Restricted	7,177,417	7,177,417	-
c) Assigned			
Board Designation (Legal)	176,000	176,000	-
Deferred Maintenance	249,506	249,506	-
Facilities	890,652	890,652	-
Technology & Data Services	9,326,727	9,326,727	-
Leave Liability	3,027,609	3,027,609	-
Alt Ed - Community Schools	285,400	285,400	-
Routine Restricted Maintenance Account Contingency	-	-	-
Carryover Unspent Funds	-	-	-
Total Designations (a+b+c)	21,158,311	21,158,311	-
d) Reserve for Economic Uncertainty:			
State Mandated Reserve	7,197,486	7,274,852	77,366
Board Maintained Reserve	7,197,486	7,274,852	77,366
e) Unassigned/Undesignated Amount	17,611,782	18,058,403	446,621
Total Reserve (\$)	32,006,754	32,608,107	601,353
Total Reserve (%)	8.89%	8.96%	0.07%
ENDING FUND BALANCE (a thru e)	\$ 53,165,065	\$ 53,766,418	\$ 601,353

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



Revenue Category	2021-22 Second Interim	
	Budget	% of Total
State Aid	\$ 8,463,400	2.69%
Property Taxes & Other LCFF Sources	154,652,999	49.15%
Federal Revenues	71,652,923	22.77%
State Revenues	30,001,281	9.53%
Local Revenues/Interfund Transfer In	49,521,605	15.74%
Lottery	388,766	0.12%
Total Revenue	\$ 314,680,974	100.00%

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



2021-22 Second Interim		
Expenditures Category	Budget	% of Total
Certificated Salaries	\$ 59,321,440	16.31%
Classified Salaries	73,892,415	20.31%
Employee Benefits	66,626,876	18.32%
Sub-total Salaries & Benefits	199,840,731	54.94%
Books/Supplies	12,504,937	3.44%
Services/Capital Outlay	98,213,332	27.00%
Other Outgo/ Interfund Transfer-out	53,183,609	14.62%
Total Expenditures	\$ 363,742,609	100.00%

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

	Unaudited Actuals	Second Interim	Projected Budget	Projected Budget
	2020-21	2021-22	2022-23	2023-24
REVENUES AND OTHER FINANCING SOURCES				
LCFF Sources	8010-8099	\$82,279,183	\$ 83,078,456	\$ 83,078,456
Federal Revenues	8100-8299	260,517	-	-
Other State Revenues	8300-8599	805,394	716,176	716,176
Other Local Revenues	8600-8799	13,429,562	10,675,447	11,902,817
Other Financing Sources/Transfers In	8900-8999	2,397	-	-
Contributions	8980/8990	(1,781,175)	(1,824,293)	(864,679)
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$94,995,879	\$ 92,645,786	\$ 94,166,104
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries		\$13,179,306	\$ 12,664,178	\$ 12,664,178
Step & Column Adjustment			126,642	123,712
Cost-of-Living Adjustment			-	-
Other Adjustments			(419,688)	-
Total Certificated Salaries		\$13,179,306	\$12,664,178	\$ 12,371,132
Classified Salaries				
Base Salaries		\$27,747,157	\$ 29,751,130	\$ 29,751,130
Step & Column Adjustment			297,511	290,951
Cost-of-Living Adjustment			-	-
Other Adjustments			(953,579)	-
Total Classified Salaries		\$27,747,157	\$ 29,751,130	\$ 29,095,062
Employee Benefits		\$15,661,358	\$ 17,985,025	\$ 18,934,499
Books & Supplies		987,096	3,139,844	2,372,830
Services & Other Operating Expenses		9,135,912	11,173,571	9,905,520
Capital Outlay		1,404,961	5,550,064	1,278,749
Other Outgo		38,001,936	41,621,637	41,928,545
Direct Support/Indirect Costs		(12,288,668)	(16,672,482)	(13,619,938)
Other Financing Uses/Transfers Out		984,000	983,500	976,000
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$94,813,058	\$ 106,196,467	\$ 103,242,399
NET INCREASE/(DECREASE) IN FUND BALANCE		\$182,821	\$ (13,550,681)	\$ (9,076,295)

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

	Unaudited Actuals 2020-21	Second Interim 2021-22	Projected Budget 2022-23	Projected Budget 2023-24
BEGINNING FUND BALANCE	\$59,956,861	\$ 60,139,682	\$ 46,589,001	\$ 37,512,706
PROPERTY TAX ACCOUNTING ADJUSTMENT	-	-	-	-
ENDING FUND BALANCE	\$60,139,682	\$46,589,001	\$ 37,512,706	\$ 28,948,667
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Board Designation (Legal)	176,000	176,000	176,000	176,000
Facilities	4,361,419	890,652	2,634,212	4,417,850
Deferred Maintenance (FMP)	3,085,466	249,506	-	-
Technology & Data Services	10,300,234	9,326,727	7,403,539	5,348,398
Vacation Liability	4,293,327	3,027,609	3,027,609	3,027,609
Alternative Education	-	285,400	-	-
Carryover of Unspent Funds	4,689,797	-	-	-
Total Assignments	\$ 26,931,242	\$ 13,980,894	\$ 13,266,360	\$ 12,994,857
b) Reserve:				
Reserve for Economic Uncertainties	\$ 11,134,908	\$ 14,549,704	\$ 11,447,317	\$ 11,300,479
Undesignated Reserve	22,073,532	18,058,403	12,799,029	4,653,331
Total Reserve (\$)	\$ 33,208,440	\$ 32,608,107	\$ 24,246,346	\$ 15,953,810
Total Reserve (%)	11.93%	8.96%	8.47%	5.65%
ENDING FUND BALANCE (a + b)	\$ 60,139,682	\$ 46,589,001	\$ 37,512,706	\$ 28,948,667

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

		Unaudited Actuals 2020-21	Second Interim 2021-22	Projected Budget 2022-23	Projected Budget 2023-24
REVENUES AND OTHER FINANCING SOURCES					
LCFF Sources	8010-8099	\$ 83,118,277	\$ 80,037,943	\$ 82,295,384	\$ 83,147,523
Federal Revenues	8100-8299	47,279,942	71,652,923	48,604,387	48,344,643
Other State Revenues	8300-8599	21,564,821	29,673,871	18,339,605	18,341,733
Other Local Revenues	8600-8799	45,660,057	38,846,158	29,503,451	29,823,336
Other Financing Sources/Transfers In	8900-8999	-	-	-	-
Contributions	8980/8990	1,781,175	1,824,293	1,139,805	864,679
TOTAL REVENUES AND OTHER FINANCING SOURCES		\$ 199,404,271	\$ 222,035,188	\$ 179,882,632	\$ 180,521,914
EXPENDITURES AND OTHER FINANCING USES					
Certificated Salaries					
Base Salaries		\$ 44,258,203	\$ 46,657,262	\$ 46,657,262	\$ 40,870,920
Step & Column Adjustment				466,573	408,709
Cost-of-Living Adjustment				-	-
Other Adjustments				(6,252,915)	-
Total Certificated Salaries		\$ 44,258,203	\$ 46,657,262	\$ 40,870,920	\$ 41,279,629
Classified Salaries					
Base Salaries		\$ 37,794,178	\$ 44,141,285	\$ 44,141,285	\$ 40,097,579
Step & Column Adjustment				441,412	400,975
Cost-of-Living Adjustment				-	-
Other Adjustments				(4,485,118)	-
Total Classified Salaries		\$ 37,794,178	\$ 44,141,285	\$ 40,097,579	\$ 40,498,554
Employee Benefits		\$ 41,848,487	\$ 48,641,851	\$ 46,700,514	\$ 47,108,947
Books & Supplies		10,538,382	9,365,093	4,101,569	3,927,342
Services & Other Operating Expenses		33,161,999	61,880,702	33,615,724	31,599,570
Capital Outlay		1,010,865	19,608,995	2,950,967	174,866
Other Outgo		3,204,832	11,279,994	1,691,273	1,691,273
Direct Support/Indirect Costs		11,742,695	15,970,960	12,911,991	12,834,992
Other Financing Uses/Transfers Out		-	-	-	-
TOTAL EXPENDITURES AND OTHER FINANCING USES		\$ 183,559,641	\$ 257,546,142	\$ 182,940,537	\$ 179,115,173
NET INCREASE/(DECREASE) IN FUND BALANCE		15,844,629	(35,510,954)	(3,057,905)	1,406,741

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

	Unaudited Actuals 2020-21	Second Interim 2021-22	Projected Budget 2022-23	Projected Budget 2023-24
BEGINNING FUND BALANCE	\$ 26,843,742	\$ 42,688,371	\$ 7,177,417	\$ 4,119,512
ENDING FUND BALANCE	\$ 42,688,371	\$ 7,177,417	\$ 4,119,512	\$ 5,526,253
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ -	\$ -	\$ -	\$ -
Stores/Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Carryover of Unspent Funds	42,688,371	7,177,417	4,119,512	5,526,253
Total Assignments	\$ 42,688,371	\$ 7,177,417	\$ 4,119,512	\$ 5,526,253
b) Reserve:				
Reserve for Economic Uncertainties	\$ -	\$ -	\$ -	\$ -
Undesignated Reserve	-	-	-	-
Total Reserve (\$)	\$ -	\$ -	\$ -	\$ -
Total Reserve (%)	0.00%	0.00%	0.00%	0.00%
ENDING FUND BALANCE (a + b)	\$ 42,688,371	\$ 7,177,417	\$ 4,119,512	\$ 5,526,253

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

	Unaudited Actuals 2020-21	Second Interim 2021-22	Projected Budget 2022-23	Projected Budget 2023-24
REVENUES AND OTHER FINANCING SOURCES				
LCFF Sources	\$ 165,397,460	\$ 163,116,399	\$ 165,373,840	\$ 166,225,979
Federal Revenues	47,540,459	71,652,923	48,604,387	48,344,643
Other State Revenues	22,370,215	30,390,047	19,055,781	19,057,909
Other Local Revenues	59,089,619	49,521,605	41,014,728	41,726,153
Other Financing Sources/Transfers In	2,397	-	-	-
Contributions	-	-	-	-
TOTAL REVENUES AND OTHER FINANCING SOURCES	\$ 294,400,149	\$ 314,680,974	\$ 274,048,736	\$ 275,354,684
EXPENDITURES AND OTHER FINANCING USES				
Certificated Salaries				
Base Salaries	\$ 57,437,509	\$ 59,321,440	\$ 59,321,440	\$ 53,242,052
Step & Column Adjustments			593,215	532,421
COLA			-	-
Other Adjustments			(6,672,603)	-
Total Certificated Salaries	\$ 57,437,509	\$ 59,321,440	\$ 53,242,052	\$ 53,774,473
Classified Salaries				
Base Salaries	\$ 65,541,335	\$ 73,892,415	\$ 73,892,415	\$ 69,192,641
Step & Column Adjustments			738,923	691,926
COLA			-	-
Other Adjustments			(5,438,697)	-
Total Classified Salaries	\$ 65,541,335	\$ 73,892,415	\$ 69,192,641	\$ 69,884,567
Employee Benefits	\$ 57,509,845	\$ 66,626,876	\$ 65,635,013	\$ 66,782,659
Books & Supplies	11,525,478	12,504,937	6,474,399	6,224,130
Services & Other Operating Expenses	42,297,911	73,054,273	43,521,244	41,153,917
Capital Outlay	2,415,826	25,159,059	4,229,716	798,615
Other Outgo	41,206,768	52,901,631	43,619,818	43,619,818
Direct Support/Indirect Costs	(545,973)	(701,522)	(707,947)	(707,947)
Other Financing Uses/Transfers Out	984,000	983,500	976,000	981,750
TOTAL EXPENDITURES AND OTHER FINANCING USES	\$ 278,372,699	\$ 363,742,609	\$ 286,182,936	\$ 282,511,982
NET INCREASE/(DECREASE) IN FUND BALANCE	16,027,451	(49,061,635)	(12,134,200)	(7,157,298)

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

	Unaudited Actuals 2020-21	Second Interim 2021-22	Projected Budget 2022-23	Projected Budget 2023-24
BEGINNING FUND BALANCE	\$ 86,800,602	\$ 102,828,053	\$ 53,766,418	\$ 41,632,218
PROPERTY TAX ACCOUNTING ADJUSTMENT	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 102,828,053	\$ 53,766,418	\$ 41,632,218	\$ 34,474,920
COMPONENTS OF ENDING FUND BALANCE				
a) Assigned for:				
Revolving Cash	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
Stores/Prepaid Expenditures	-	-	-	-
All Others (Accounts Receivable)	-	-	-	-
Board Designation (Legal)	176,000	176,000	176,000	176,000
Facilities	4,361,419	890,652	2,634,212	4,417,850
Deferred Maintenance (FMP)	3,085,466	249,506	-	-
Technology & Data Services	10,300,234	9,326,727	7,403,539	5,348,398
Vacation Liability	4,293,327	3,027,609	3,027,609	3,027,609
Alternative Education	-	285,400	-	-
Carryover of Unspent Funds	47,378,168	7,177,417	4,119,512	5,526,253
Routine Restricted Maintenance Account Contingency	-	-	-	-
Total Assignments	\$ 69,619,613	\$ 21,158,311	\$ 17,385,872	\$ 18,521,110
b) Reserve:				
Reserve for Economic Uncertainties	\$ 11,134,908	\$ 14,549,704	\$ 11,447,317	\$ 11,300,479
Undesignated Reserve	22,073,532	18,058,403	12,799,029	4,653,331
Total Reserve (\$)	\$ 33,208,440	\$ 32,608,107	\$ 24,246,346	\$ 15,953,810
Total Reserve (%)	11.93%	8.96%	8.47%	5.65%
ENDING FUND BALANCE (a + b)	\$ 102,828,053	\$ 53,766,418	\$ 41,632,218	\$ 34,474,920

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 Dewar
County Superintendent or Designee

Date: 3/16/2022

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 16, 2022

Signed: Mary Ann Dewar
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: STEPHANIE GOMEZ

Telephone: 408-453-6519

Title: CHIEF BUSINESS OFFICER

E-mail: SGomez@sccoe.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since 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 (2020-21) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since 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:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	83,172,419.00	83,078,456.00	54,450,059.94	83,078,456.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	694,010.00	716,176.00	545,239.30	716,176.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,199,340.00	10,675,447.00	5,343,847.81	10,675,447.00	0.00	0.0%
5) TOTAL, REVENUES			94,065,769.00	94,470,079.00	60,339,147.05	94,470,079.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	12,990,316.00	12,664,178.00	6,994,255.59	12,664,178.00	0.00	0.0%
2) Classified Salaries		2000-2999	29,411,855.00	29,751,130.00	16,326,823.93	29,751,130.00	0.00	0.0%
3) Employee Benefits		3000-3999	18,144,928.00	17,985,025.00	9,530,450.11	17,985,025.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,040,839.00	3,139,844.00	1,120,888.65	3,139,844.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,289,698.00	11,173,571.00	4,918,291.75	11,173,571.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,896,754.00	5,550,064.00	568,839.22	5,550,064.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	41,533,948.00	41,621,637.00	(19,334,447.50)	41,621,637.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(14,456,626.00)	(16,672,482.00)	(6,950,611.64)	(16,672,482.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			101,851,712.00	105,212,967.00	13,174,490.11	105,212,967.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,785,943.00)	(10,742,888.00)	47,164,656.94	(10,742,888.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	983,500.00	983,500.00	66,750.00	983,500.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,817,043.00)	(1,824,293.00)	37,333.50	(1,824,293.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,800,543.00)	(2,807,793.00)	(29,416.50)	(2,807,793.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,586,486.00)	(13,550,681.00)	47,135,240.44	(13,550,681.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	60,139,681.82	60,139,681.82		60,139,681.82	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			60,139,681.82	60,139,681.82		60,139,681.82		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			60,139,681.82	60,139,681.82		60,139,681.82		
2) Ending Balance, June 30 (E + F1e)								
			48,553,195.82	46,589,000.82		46,589,000.82		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	25,000.00	25,000.00		25,000.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	26,906,242.04	13,955,894.00		13,955,894.00		
Board Designation (Legal)								
	0000	9780	176,000.00					
Facilities								
	0000	9780	4,361,418.65					
Deferred Maintenance								
	0000	9780	3,085,465.59					
Technology and Data Services								
	0000	9780	10,300,233.92					
Leave Liabilities								
	0000	9780	4,293,326.76					
Carryover Unspent Funds								
	0000	9780	4,689,797.12					
Board Designation (Legal)								
	0000	9780		176,000.00				
Facilities								
	0000	9780		890,652.00				
Deferred Maintenance								
	0000	9780		249,506.00				
Technology and Data Services								
	0000	9780		9,326,727.00				
Vacation Liability								
	0000	9780		3,027,609.00				
Alternative Education								
	0000	9780		285,400.00				
Board Designation (Legal)								
	0000	9780				176,000.00		
Facilities								
	0000	9780				890,652.00		
Deferred Maintenance								
	0000	9780				249,506.00		
Technology and Data Services								
	0000	9780				9,326,727.00		
Vacation Liability								
	0000	9780				3,027,609.00		
Alternative Education								
	0000	9780				285,400.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	11,134,907.95	14,549,704.00		14,549,704.00		
Unassigned/Unappropriated Amount								
		9790	10,487,045.83	18,058,402.82		18,058,402.82		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	8,547,759.00	8,463,400.00	2,767,851.00	8,463,400.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	113,026.00	113,026.00	60,851.00	113,026.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	665,582.00	665,582.00	311,227.37	665,582.00	0.00	0.0%
Timber Yield Tax		8022	189.00	189.00	31.21	189.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	168,553,273.00	168,553,273.00	94,299,049.55	168,553,273.00	0.00	0.0%
Unsecured Roll Taxes		8042	10,669,162.00	10,669,162.00	9,878,947.02	10,669,162.00	0.00	0.0%
Prior Years' Taxes		8043	1,732.00	1,732.00	740.77	1,732.00	0.00	0.0%
Supplemental Taxes		8044	3,232,950.00	3,232,950.00	1,716,504.57	3,232,950.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,283,000.00	11,283,000.00	4,856,141.61	11,283,000.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			203,066,673.00	202,982,314.00	113,891,344.10	202,982,314.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	917,730.00	908,126.00	325,062.84	908,126.00	0.00	0.0%
Property Taxes Transfers		8097	(120,811,984.00)	(120,811,984.00)	(59,766,347.00)	(120,811,984.00)	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			83,172,419.00	83,078,456.00	54,450,059.94	83,078,456.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	355,242.00	355,242.00	303,419.00	355,242.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	255,768.00	277,934.00	177,354.30	277,934.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	83,000.00	83,000.00	64,466.00	83,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			694,010.00	716,176.00	545,239.30	716,176.00	0.00	0.0%

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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	81,142.72	170,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	800,000.00	800,000.00	252,353.91	800,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(536,638.52)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	4,777,820.00	5,252,967.00	3,985,763.94	5,252,967.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,477,275.00	1,477,275.00	708,045.00	1,477,275.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,324,245.00	2,324,245.00	840,816.33	2,324,245.00	0.00	0.0%
Tuition		8710	650,000.00	650,000.00	11,404.00	650,000.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	960.00	960.43	960.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,199,340.00	10,675,447.00	5,343,847.81	10,675,447.00	0.00	0.0%
TOTAL, REVENUES			94,065,769.00	94,470,079.00	60,339,147.05	94,470,079.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	3,177,282.00	3,250,072.00	1,991,210.22	3,250,072.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	480,006.00	451,402.00	210,026.56	451,402.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,162,865.00	8,702,250.00	4,583,216.56	8,702,250.00	0.00	0.0%
Other Certificated Salaries		1900	170,163.00	260,454.00	209,802.25	260,454.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			12,990,316.00	12,664,178.00	6,994,255.59	12,664,178.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	321,360.00	169,093.00	119,827.13	169,093.00	0.00	0.0%
Classified Support Salaries		2200	3,521,418.00	3,695,355.00	2,108,317.89	3,695,355.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	9,957,371.00	9,916,509.00	5,380,814.57	9,916,509.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	14,893,636.00	15,030,837.00	8,245,284.15	15,030,837.00	0.00	0.0%
Other Classified Salaries		2900	718,070.00	939,336.00	472,580.19	939,336.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			29,411,855.00	29,751,130.00	16,326,823.93	29,751,130.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,114,619.00	2,044,624.00	1,101,648.90	2,044,624.00	0.00	0.0%
PERS		3201-3202	6,736,039.00	6,735,823.00	3,494,464.80	6,735,823.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,405,837.00	2,447,466.00	1,300,904.38	2,447,466.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,064,690.00	6,110,028.00	3,283,446.32	6,110,028.00	0.00	0.0%
Unemployment Insurance		3501-3502	385,630.00	209,826.00	114,426.40	209,826.00	0.00	0.0%
Workers' Compensation		3601-3602	438,113.00	437,258.00	236,907.43	437,258.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	(1,453.12)	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	105.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,144,928.00	17,985,025.00	9,530,450.11	17,985,025.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	37,104.00	3,000.00	2,975.00	3,000.00	0.00	0.0%
Books and Other Reference Materials		4200	101,616.00	117,637.00	10,443.13	117,637.00	0.00	0.0%
Materials and Supplies		4300	1,340,392.00	2,151,222.00	718,957.28	2,151,222.00	0.00	0.0%
Noncapitalized Equipment		4400	559,638.00	862,264.00	385,677.43	862,264.00	0.00	0.0%
Food		4700	2,089.00	5,721.00	2,835.81	5,721.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,040,839.00	3,139,844.00	1,120,888.65	3,139,844.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	630,635.00	667,960.00	125,542.03	667,960.00	0.00	0.0%
Dues and Memberships		5300	186,033.00	236,359.00	147,764.40	236,359.00	0.00	0.0%
Insurance		5400-5450	691,620.00	688,216.00	2,600,328.22	688,216.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,031,184.00	1,016,686.00	423,320.31	1,016,686.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	971,714.00	1,009,578.00	479,587.42	1,009,578.00	0.00	0.0%
Transfers of Direct Costs		5710	(7,268,389.00)	(5,968,018.00)	(1,093,161.86)	(5,968,018.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(234,971.00)	(250,160.00)	(114,882.80)	(250,160.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,705,078.00	13,149,973.00	2,010,333.62	13,149,973.00	0.00	0.0%
Communications		5900	576,794.00	622,977.00	339,460.41	622,977.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,289,698.00	11,173,571.00	4,918,291.75	11,173,571.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,178,305.00	4,856,615.00	568,447.65	4,856,615.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	353,057.00	328,057.00	391.57	328,057.00	0.00	0.0%
Equipment Replacement		6500	305,392.00	305,392.00	0.00	305,392.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,896,754.00	5,550,064.00	568,839.22	5,550,064.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	41,533,948.00	41,621,637.00	(19,334,447.50)	41,621,637.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			41,533,948.00	41,621,637.00	(19,334,447.50)	41,621,637.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(13,908,256.00)	(15,970,960.00)	(6,750,092.93)	(15,970,960.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(548,370.00)	(701,522.00)	(200,518.71)	(701,522.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(14,456,626.00)	(16,672,482.00)	(6,950,611.64)	(16,672,482.00)	0.00	0.0%
TOTAL, EXPENDITURES			101,851,712.00	105,212,967.00	13,174,490.11	105,212,967.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	983,500.00	983,500.00	66,750.00	983,500.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			983,500.00	983,500.00	66,750.00	983,500.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(3,729,399.00)	(2,736,649.00)	0.00	(2,736,649.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	912,356.00	912,356.00	37,333.50	912,356.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,817,043.00)	(1,824,293.00)	37,333.50	(1,824,293.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,800,543.00)	(2,807,793.00)	(29,416.50)	(2,807,793.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	77,277,842.00	80,037,943.00	39,145,068.00	80,037,943.00	0.00	0.0%
2) Federal Revenue		8100-8299	59,687,514.00	71,652,923.00	22,907,841.94	71,652,923.00	0.00	0.0%
3) Other State Revenue		8300-8599	18,393,740.00	29,673,871.00	10,984,662.78	29,673,871.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,901,683.00	38,846,158.00	13,429,102.51	38,846,158.00	0.00	0.0%
5) TOTAL, REVENUES			185,260,779.00	220,210,895.00	86,466,675.23	220,210,895.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	43,178,291.00	46,657,262.00	25,449,358.17	46,657,262.00	0.00	0.0%
2) Classified Salaries		2000-2999	40,052,906.00	44,141,285.00	24,495,396.59	44,141,285.00	0.00	0.0%
3) Employee Benefits		3000-3999	48,011,484.00	48,641,851.00	22,104,538.68	48,641,851.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,104,883.00	9,365,093.00	1,623,068.85	9,365,093.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	36,980,028.00	61,880,702.00	12,668,356.68	61,880,702.00	0.00	0.0%
6) Capital Outlay		6000-6999	14,753,561.00	19,608,995.00	2,902,836.49	19,608,995.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,964,345.00	11,279,994.00	8,090,896.12	11,279,994.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	13,908,256.00	15,970,960.00	6,750,092.93	15,970,960.00	0.00	0.0%
9) TOTAL, EXPENDITURES			203,953,754.00	257,546,142.00	104,084,544.51	257,546,142.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,692,975.00)	(37,335,247.00)	(17,617,869.28)	(37,335,247.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	2,817,043.00	1,824,293.00	(37,333.50)	1,824,293.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,817,043.00	1,824,293.00	(37,333.50)	1,824,293.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(15,875,932.00)	(35,510,954.00)	(17,655,202.78)	(35,510,954.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	42,688,371.17	42,688,371.17		42,688,371.17	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,688,371.17	42,688,371.17		42,688,371.17		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,688,371.17	42,688,371.17		42,688,371.17		
2) Ending Balance, June 30 (E + F1e)			26,812,439.17	7,177,417.17		7,177,417.17		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted			26,812,439.17	7,177,417.92		7,177,417.92		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	(0.75)		(0.75)		
		9790	0.00	(0.75)		(0.75)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	77,277,842.00	80,037,943.00	39,145,068.00	80,037,943.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			77,277,842.00	80,037,943.00	39,145,068.00	80,037,943.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,408,498.00	2,400,859.00	199,488.00	2,400,859.00	0.00	0.0%
Special Education Discretionary Grants		8182	905,950.00	1,218,492.00	(848,067.13)	1,218,492.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	228,704.00	250,041.00	0.00	250,041.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,075,529.00	1,433,412.00	980,854.24	1,433,412.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	749,510.00	1,134,458.00	312,655.96	1,134,458.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	39,475.00	109,468.00	17,485.74	109,468.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	122,980.00	159,495.00	22,073.70	159,495.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630							
Other NCLB / Every Student Succeeds Act	4128, 4204, 5630	8290	10,241,753.00	11,289,503.00	4,547,117.14	11,289,503.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	43,915,115.00	53,657,195.00	17,676,234.29	53,657,195.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			59,687,514.00	71,652,923.00	22,907,841.94	71,652,923.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	3,445,485.00	3,903,541.00	592,738.01	3,903,541.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	3,500,186.00	3,690,239.00	2,029,634.00	3,690,239.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	83,549.00	110,832.00	(58,533.50)	110,832.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	50,731.00	45,658.00	50,731.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	1,150,470.00	1,522,140.00	807,483.23	1,522,140.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	6,819.62	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,214,050.00	20,396,388.00	7,560,863.42	20,396,388.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			18,393,740.00	29,673,871.00	10,984,662.78	29,673,871.00	0.00	0.0%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	2,500,000.00	2,500,000.00	2,835,079.05	2,500,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	14,000.00	19,216.00	17,367.11	19,216.00	0.00	0.0%
All Other Sales		8639	26,000.00	28,000.00	1,044.60	28,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	869,133.00	1,729,002.00	327,415.41	1,729,002.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	7,234,014.00	12,719,199.00	4,233,524.67	12,719,199.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,377,028.00	7,833,013.00	5,365,209.67	7,833,013.00	0.00	0.0%
Tuition		8710	766,200.00	504,247.00	(56,199.00)	504,247.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	15,115,308.00	13,513,481.00	705,661.00	13,513,481.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,901,683.00	38,846,158.00	13,429,102.51	38,846,158.00	0.00	0.0%
TOTAL, REVENUES			185,260,779.00	220,210,895.00	86,466,675.23	220,210,895.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	24,022,601.00	26,092,865.00	14,619,873.22	26,092,865.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	8,829,961.00	8,188,919.00	4,457,235.64	8,188,919.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,327,858.00	9,273,142.00	4,817,217.78	9,273,142.00	0.00	0.0%
Other Certificated Salaries		1900	1,997,871.00	3,102,336.00	1,555,031.53	3,102,336.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			43,178,291.00	46,657,262.00	25,449,358.17	46,657,262.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	21,956,958.00	22,438,114.00	12,866,777.29	22,438,114.00	0.00	0.0%
Classified Support Salaries		2200	8,761,974.00	9,159,700.00	4,968,744.21	9,159,700.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,269,506.00	2,221,834.00	1,190,792.11	2,221,834.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,198,045.00	6,804,757.00	3,637,511.64	6,804,757.00	0.00	0.0%
Other Classified Salaries		2900	866,423.00	3,516,880.00	1,831,571.34	3,516,880.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			40,052,906.00	44,141,285.00	24,495,396.59	44,141,285.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,866,337.00	13,847,588.00	3,902,844.18	13,847,588.00	0.00	0.0%
PERS		3201-3202	9,691,045.00	9,960,063.00	5,054,836.68	9,960,063.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,854,485.00	4,124,506.00	2,259,850.94	4,124,506.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	17,518,748.00	17,347,796.00	9,062,652.32	17,347,796.00	0.00	0.0%
Unemployment Insurance		3501-3502	969,597.00	451,891.00	245,281.47	451,891.00	0.00	0.0%
Workers' Compensation		3601-3602	3,111,272.00	2,910,007.00	1,579,073.09	2,910,007.00	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			48,011,484.00	48,641,851.00	22,104,538.68	48,641,851.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	39,012.00	43,960.00	12,966.96	43,960.00	0.00	0.0%
Books and Other Reference Materials		4200	33,170.00	137,105.00	32,318.47	137,105.00	0.00	0.0%
Materials and Supplies		4300	3,537,324.00	7,869,301.00	1,029,007.95	7,869,301.00	0.00	0.0%
Noncapitalized Equipment		4400	495,377.00	1,309,727.00	547,216.02	1,309,727.00	0.00	0.0%
Food		4700	0.00	5,000.00	1,559.45	5,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,104,883.00	9,365,093.00	1,623,068.85	9,365,093.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	13,338,234.00	23,315,751.00	6,299,971.09	23,315,751.00	0.00	0.0%
Travel and Conferences		5200	803,627.00	1,147,988.00	259,232.32	1,147,988.00	0.00	0.0%
Dues and Memberships		5300	17,361.00	56,586.00	23,585.00	56,586.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	40,034.50	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	970,720.00	1,111,803.00	380,952.86	1,111,803.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,372,836.00	1,334,605.00	346,556.43	1,334,605.00	0.00	0.0%
Transfers of Direct Costs		5710	7,268,389.00	5,968,018.00	1,093,161.86	5,968,018.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	214,492.00	186,592.00	53,592.85	186,592.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,777,250.00	28,343,640.00	4,042,241.13	28,343,640.00	0.00	0.0%
Communications		5900	217,119.00	415,719.00	129,028.64	415,719.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			36,980,028.00	61,880,702.00	12,668,356.68	61,880,702.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	30,592.00	30,592.00	30,592.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	12,081,695.00	15,828,269.00	1,767,252.13	15,828,269.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	157,626.00	1,310,894.00	1,100,360.74	1,310,894.00	0.00	0.0%
Equipment Replacement		6500	2,514,240.00	2,439,240.00	4,631.62	2,439,240.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			14,753,561.00	19,608,995.00	2,902,836.49	19,608,995.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	871,199.00	871,199.00	0.00	871,199.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	13,730.00	13,609.00	0.00	13,609.00	0.00	0.0%
All Other Transfers Out to All Others		7299	2,079,416.00	10,395,186.00	8,090,896.12	10,395,186.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,964,345.00	11,279,994.00	8,090,896.12	11,279,994.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	13,908,256.00	15,970,960.00	6,750,092.93	15,970,960.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			13,908,256.00	15,970,960.00	6,750,092.93	15,970,960.00	0.00	0.0%
TOTAL, EXPENDITURES			203,953,754.00	257,546,142.00	104,084,544.51	257,546,142.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	3,729,399.00	2,736,649.00	0.00	2,736,649.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(912,356.00)	(912,356.00)	(37,333.50)	(912,356.00)	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,817,043.00	1,824,293.00	(37,333.50)	1,824,293.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,817,043.00	1,824,293.00	(37,333.50)	1,824,293.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	160,450,261.00	163,116,399.00	93,595,127.94	163,116,399.00	0.00	0.0%
2) Federal Revenue		8100-8299	59,687,514.00	71,652,923.00	22,907,841.94	71,652,923.00	0.00	0.0%
3) Other State Revenue		8300-8599	19,087,750.00	30,390,047.00	11,529,902.08	30,390,047.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,101,023.00	49,521,605.00	18,772,950.32	49,521,605.00	0.00	0.0%
5) TOTAL, REVENUES			279,326,548.00	314,680,974.00	146,805,822.28	314,680,974.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	56,168,607.00	59,321,440.00	32,443,613.76	59,321,440.00	0.00	0.0%
2) Classified Salaries		2000-2999	69,464,761.00	73,892,415.00	40,822,220.52	73,892,415.00	0.00	0.0%
3) Employee Benefits		3000-3999	66,156,412.00	66,626,876.00	31,634,988.79	66,626,876.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,145,722.00	12,504,937.00	2,743,957.50	12,504,937.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	44,269,726.00	73,054,273.00	17,586,648.43	73,054,273.00	0.00	0.0%
6) Capital Outlay		6000-6999	19,650,315.00	25,159,059.00	3,471,675.71	25,159,059.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	44,498,293.00	52,901,631.00	(11,243,551.38)	52,901,631.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(548,370.00)	(701,522.00)	(200,518.71)	(701,522.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			305,805,466.00	362,759,109.00	117,259,034.62	362,759,109.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,478,918.00)	(48,078,135.00)	29,546,787.66	(48,078,135.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	983,500.00	983,500.00	66,750.00	983,500.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(983,500.00)	(983,500.00)	(66,750.00)	(983,500.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(27,462,418.00)	(49,061,635.00)	29,480,037.66	(49,061,635.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	102,828,052.99	102,828,052.99		102,828,052.99	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,828,052.99	102,828,052.99		102,828,052.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,828,052.99	102,828,052.99		102,828,052.99		
2) Ending Balance, June 30 (E + F1e)			75,365,634.99	53,766,417.99		53,766,417.99		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	26,812,439.17	7,177,417.92		7,177,417.92		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	26,906,242.04	13,955,894.00		13,955,894.00		
Board Designation (Legal)	0000	9780	176,000.00					
Facilities	0000	9780	4,361,418.65					
Deferred Maintenance	0000	9780	3,085,465.59					
Technology and Data Services	0000	9780	10,300,233.92					
Leave Liabilities	0000	9780	4,293,326.76					
Carryover Unspent Funds	0000	9780	4,689,797.12					
Board Designation (Legal)	0000	9780		176,000.00				
Facilities	0000	9780		890,652.00				
Deferred Maintenance	0000	9780		249,506.00				
Technology and Data Services	0000	9780		9,326,727.00				
Vacation Liability	0000	9780		3,027,609.00				
Alternative Education	0000	9780		285,400.00				
Board Designation (Legal)	0000	9780				176,000.00		
Facilities	0000	9780				890,652.00		
Deferred Maintenance	0000	9780				249,506.00		
Technology and Data Services	0000	9780				9,326,727.00		
Vacation Liability	0000	9780				3,027,609.00		
Alternative Education	0000	9780				285,400.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,134,907.95	14,549,704.00		14,549,704.00		
Unassigned/Unappropriated Amount		9790	10,487,045.83	18,058,402.07		18,058,402.07		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	8,547,759.00	8,463,400.00	2,767,851.00	8,463,400.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	113,026.00	113,026.00	60,851.00	113,026.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	665,582.00	665,582.00	311,227.37	665,582.00	0.00	0.0%
Timber Yield Tax		8022	189.00	189.00	31.21	189.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	168,553,273.00	168,553,273.00	94,299,049.55	168,553,273.00	0.00	0.0%
Unsecured Roll Taxes		8042	10,669,162.00	10,669,162.00	9,878,947.02	10,669,162.00	0.00	0.0%
Prior Years' Taxes		8043	1,732.00	1,732.00	740.77	1,732.00	0.00	0.0%
Supplemental Taxes		8044	3,232,950.00	3,232,950.00	1,716,504.57	3,232,950.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	11,283,000.00	11,283,000.00	4,856,141.61	11,283,000.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			203,066,673.00	202,982,314.00	113,891,344.10	202,982,314.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	917,730.00	908,126.00	325,062.84	908,126.00	0.00	0.0%
Property Taxes Transfers		8097	(43,534,142.00)	(40,774,041.00)	(20,621,279.00)	(40,774,041.00)	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			160,450,261.00	163,116,399.00	93,595,127.94	163,116,399.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,408,498.00	2,400,859.00	199,488.00	2,400,859.00	0.00	0.0%
Special Education Discretionary Grants		8182	905,950.00	1,218,492.00	(848,067.13)	1,218,492.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	228,704.00	250,041.00	0.00	250,041.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	1,075,529.00	1,433,412.00	980,854.24	1,433,412.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	749,510.00	1,134,458.00	312,655.96	1,134,458.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	39,475.00	109,468.00	17,485.74	109,468.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	122,980.00	159,495.00	22,073.70	159,495.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	10,241,753.00	11,289,503.00	4,547,117.14	11,289,503.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	43,915,115.00	53,657,195.00	17,676,234.29	53,657,195.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			59,687,514.00	71,652,923.00	22,907,841.94	71,652,923.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	3,445,485.00	3,903,541.00	592,738.01	3,903,541.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	3,500,186.00	3,690,239.00	2,029,634.00	3,690,239.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	355,242.00	355,242.00	303,419.00	355,242.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materis		8560	339,317.00	388,766.00	118,820.80	388,766.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	50,731.00	45,658.00	50,731.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	1,150,470.00	1,522,140.00	807,483.23	1,522,140.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	6,819.62	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,297,050.00	20,479,388.00	7,625,329.42	20,479,388.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			19,087,750.00	30,390,047.00	11,529,902.08	30,390,047.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	2,500,000.00	2,500,000.00	2,835,079.05	2,500,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	14,000.00	19,216.00	17,367.11	19,216.00	0.00	0.0%
All Other Sales		8639	196,000.00	198,000.00	82,187.32	198,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	800,000.00	800,000.00	252,353.91	800,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(536,638.52)	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	5,646,953.00	6,981,969.00	4,313,179.35	6,981,969.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	8,711,289.00	14,196,474.00	4,941,569.67	14,196,474.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,701,273.00	10,157,258.00	6,206,026.00	10,157,258.00	0.00	0.0%
Tuition		8710	1,416,200.00	1,154,247.00	(44,795.00)	1,154,247.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	15,115,308.00	13,513,481.00	705,661.00	13,513,481.00	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	960.00	960.43	960.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,101,023.00	49,521,605.00	18,772,950.32	49,521,605.00	0.00	0.0%
TOTAL, REVENUES			279,326,548.00	314,680,974.00	146,805,822.28	314,680,974.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	27,199,883.00	29,342,937.00	16,611,083.44	29,342,937.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	9,309,967.00	8,640,321.00	4,667,262.20	8,640,321.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	17,490,723.00	17,975,392.00	9,400,434.34	17,975,392.00	0.00	0.0%
Other Certificated Salaries		1900	2,168,034.00	3,362,790.00	1,764,833.78	3,362,790.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			56,168,607.00	59,321,440.00	32,443,613.76	59,321,440.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	22,278,318.00	22,607,207.00	12,986,604.42	22,607,207.00	0.00	0.0%
Classified Support Salaries		2200	12,283,392.00	12,855,055.00	7,077,062.10	12,855,055.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	12,226,877.00	12,138,343.00	6,571,606.68	12,138,343.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	21,091,681.00	21,835,594.00	11,882,795.79	21,835,594.00	0.00	0.0%
Other Classified Salaries		2900	1,584,493.00	4,456,216.00	2,304,151.53	4,456,216.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			69,464,761.00	73,892,415.00	40,822,220.52	73,892,415.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	14,980,956.00	15,892,212.00	5,004,493.08	15,892,212.00	0.00	0.0%
PERS		3201-3202	16,427,084.00	16,695,886.00	8,549,301.48	16,695,886.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,260,322.00	6,571,972.00	3,560,755.32	6,571,972.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	23,583,438.00	23,457,824.00	12,346,098.64	23,457,824.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,355,227.00	661,717.00	359,707.87	661,717.00	0.00	0.0%
Workers' Compensation		3601-3602	3,549,385.00	3,347,265.00	1,815,980.52	3,347,265.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	(1,453.12)	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	105.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			66,156,412.00	66,626,876.00	31,634,988.79	66,626,876.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	76,116.00	46,960.00	15,941.96	46,960.00	0.00	0.0%
Books and Other Reference Materials		4200	134,786.00	254,742.00	42,761.60	254,742.00	0.00	0.0%
Materials and Supplies		4300	4,877,716.00	10,020,523.00	1,747,965.23	10,020,523.00	0.00	0.0%
Noncapitalized Equipment		4400	1,055,015.00	2,171,991.00	932,893.45	2,171,991.00	0.00	0.0%
Food		4700	2,089.00	10,721.00	4,395.26	10,721.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,145,722.00	12,504,937.00	2,743,957.50	12,504,937.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	13,338,234.00	23,315,751.00	6,299,971.09	23,315,751.00	0.00	0.0%
Travel and Conferences		5200	1,434,262.00	1,815,948.00	384,774.35	1,815,948.00	0.00	0.0%
Dues and Memberships		5300	203,394.00	292,945.00	171,349.40	292,945.00	0.00	0.0%
Insurance		5400-5450	691,620.00	688,216.00	2,640,362.72	688,216.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,001,904.00	2,128,489.00	804,273.17	2,128,489.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,344,550.00	2,344,183.00	826,143.85	2,344,183.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(20,479.00)	(63,568.00)	(61,289.95)	(63,568.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	23,482,328.00	41,493,613.00	6,052,574.75	41,493,613.00	0.00	0.0%
Communications		5900	793,913.00	1,038,696.00	468,489.05	1,038,696.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			44,269,726.00	73,054,273.00	17,586,648.43	73,054,273.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	60,000.00	90,592.00	30,592.00	90,592.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	16,260,000.00	20,684,884.00	2,335,699.78	20,684,884.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	510,683.00	1,638,951.00	1,100,752.31	1,638,951.00	0.00	0.0%
Equipment Replacement		6500	2,819,632.00	2,744,632.00	4,631.62	2,744,632.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,650,315.00	25,159,059.00	3,471,675.71	25,159,059.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	871,199.00	871,199.00	0.00	871,199.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	13,730.00	13,609.00	0.00	13,609.00	0.00	0.0%
All Other Transfers Out to All Others		7299	43,613,364.00	52,016,823.00	(11,243,551.38)	52,016,823.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			44,498,293.00	52,901,631.00	(11,243,551.38)	52,901,631.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(548,370.00)	(701,522.00)	(200,518.71)	(701,522.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(548,370.00)	(701,522.00)	(200,518.71)	(701,522.00)	0.00	0.0%
TOTAL, EXPENDITURES			305,805,466.00	362,759,109.00	117,259,034.62	362,759,109.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	983,500.00	983,500.00	66,750.00	983,500.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			983,500.00	983,500.00	66,750.00	983,500.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(983,500.00)	(983,500.00)	(66,750.00)	(983,500.00)	0.00	0.0%

Resource	Description	2021-22 Projected Year Totals
6500	Special Education	0.95
6510	Special Ed: Early Ed Individuals with Excepti	0.17
7311	Classified School Employee Professional De	164,562.00
7338	College Readiness Block Grant	25,992.97
8150	Ongoing & Major Maintenance Account (RM,	1,582,462.46
9010	Other Restricted Local	5,404,399.37
Total, Restricted Balance		<u>7,177,417.92</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	29,298,100.00	58,615,083.00	15,393,953.00	58,615,083.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,695,954.00	22,807,899.00	20,454,410.05	22,807,899.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,283,638.00	1,283,638.00	10,615.05	1,283,638.00	0.00	0.0%
5) TOTAL, REVENUES			42,277,692.00	82,706,620.00	35,858,978.10	82,706,620.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	42,277,692.00	82,706,620.00	24,189,814.35	82,706,620.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			42,277,692.00	82,706,620.00	24,189,814.35	82,706,620.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	11,669,163.75	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	11,669,163.75	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	372.34	372.34		372.34	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			372.34	372.34		372.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			372.34	372.34		372.34		
2) Ending Balance, June 30 (E + F1e)			372.34	372.34		372.34		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			372.34	372.34		372.34		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	29,298,100.00	58,615,083.00	15,393,953.00	58,615,083.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			29,298,100.00	58,615,083.00	15,393,953.00	58,615,083.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	2,723,316.00	2,723,316.00	4,669,084.05	2,723,316.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	8,972,638.00	20,084,583.00	15,785,326.00	20,084,583.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			11,695,954.00	22,807,899.00	20,454,410.05	22,807,899.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	10,987.39	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(372.34)	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	1,283,638.00	1,283,638.00	0.00	1,283,638.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,283,638.00	1,283,638.00	10,615.05	1,283,638.00	0.00	0.0%
TOTAL, REVENUES			42,277,692.00	82,706,620.00	35,858,978.10	82,706,620.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	38,270,738.00	78,699,666.00	20,002,485.30	78,699,666.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	4,006,954.00	4,006,954.00	4,187,329.05	4,006,954.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			42,277,692.00	82,706,620.00	24,189,814.35	82,706,620.00	0.00	0.0%
TOTAL, EXPENDITURES			42,277,692.00	82,706,620.00	24,189,814.35	82,706,620.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,412,695.00	2,364,285.00	603,860.08	2,364,285.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,437,919.00	9,455,694.00	3,427,454.48	9,455,694.00	0.00	0.0%
4) Other Local Revenue		8600-8799	63,334.00	63,334.00	(3,828.68)	63,334.00	0.00	0.0%
5) TOTAL, REVENUES			7,913,948.00	11,883,313.00	4,027,485.88	11,883,313.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,168,059.00	1,195,861.00	604,632.34	1,195,861.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,869,874.00	2,035,181.00	1,012,074.53	2,035,181.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,567,747.00	1,616,860.00	828,545.10	1,616,860.00	0.00	0.0%
4) Books and Supplies		4000-4999	398,146.00	1,156,021.00	36,622.99	1,156,021.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,361,752.00	5,281,503.00	802,312.46	5,281,503.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	548,370.00	701,522.00	200,518.71	701,522.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,913,948.00	11,986,948.00	3,484,706.13	11,986,948.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(103,635.00)	542,779.75	(103,635.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(103,635.00)	542,779.75	(103,635.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,009,052.73	1,009,052.73		1,009,052.73	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,009,052.73	1,009,052.73		1,009,052.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,009,052.73	1,009,052.73		1,009,052.73		
2) Ending Balance, June 30 (E + F1e)			1,009,052.73	905,417.73		905,417.73		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			1,009,052.73	905,417.73		905,417.73		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	650,245.00	650,245.00	257,123.13	650,245.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	762,450.00	1,714,040.00	346,736.95	1,714,040.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,412,695.00	2,364,285.00	603,860.08	2,364,285.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	44,772.00	44,772.00	10,882.67	44,772.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	5,718,899.00	7,186,893.00	2,627,930.00	7,186,893.00	0.00	0.0%
All Other State Revenue	All Other	8590	674,248.00	2,224,029.00	788,641.81	2,224,029.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,437,919.00	9,455,694.00	3,427,454.48	9,455,694.00	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	777.48	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(4,606.16)	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	63,334.00	63,334.00	0.00	63,334.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			63,334.00	63,334.00	(3,828.68)	63,334.00	0.00	0.0%
TOTAL, REVENUES			7,913,948.00	11,883,313.00	4,027,485.88	11,883,313.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	770,731.00	798,533.00	400,070.17	798,533.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	397,328.00	397,328.00	204,562.17	397,328.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,168,059.00	1,195,861.00	604,632.34	1,195,861.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	812,145.00	819,535.00	385,148.70	819,535.00	0.00	0.0%
Classified Support Salaries		2200	50,776.00	55,337.00	32,129.82	55,337.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	334,861.00	395,236.00	199,277.13	395,236.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	636,732.00	706,495.00	388,303.88	706,495.00	0.00	0.0%
Other Classified Salaries		2900	35,360.00	58,578.00	7,215.00	58,578.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,869,874.00	2,035,181.00	1,012,074.53	2,035,181.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	161,321.00	168,462.00	86,059.07	168,462.00	0.00	0.0%
PERS		3201-3202	459,560.00	487,962.00	239,545.97	487,962.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	171,490.00	183,003.00	89,919.24	183,003.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	623,536.00	645,605.00	352,161.03	645,605.00	0.00	0.0%
Unemployment Insurance		3501-3502	37,445.00	15,947.00	7,921.65	15,947.00	0.00	0.0%
Workers' Compensation		3601-3602	114,395.00	115,881.00	52,938.14	115,881.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,567,747.00	1,616,860.00	828,545.10	1,616,860.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	23,850.00	15,883.00	1,339.50	15,883.00	0.00	0.0%
Materials and Supplies		4300	317,949.00	1,033,392.00	35,283.49	1,033,392.00	0.00	0.0%
Noncapitalized Equipment		4400	54,847.00	105,246.00	0.00	105,246.00	0.00	0.0%
Food		4700	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			398,146.00	1,156,021.00	36,622.99	1,156,021.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	178,714.00	2,186,686.00	353,096.50	2,186,686.00	0.00	0.0%
Travel and Conferences		5200	8,963.00	20,958.00	3,085.77	20,958.00	0.00	0.0%
Dues and Memberships		5300	15,000.00	16,199.00	15,033.00	16,199.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	63,300.00	92,545.00	20,378.68	92,545.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,896.00	55,896.00	7,650.75	55,896.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	20,279.00	63,368.00	61,282.77	63,368.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,998,608.00	2,811,004.00	333,645.96	2,811,004.00	0.00	0.0%
Communications		5900	30,992.00	34,847.00	8,139.03	34,847.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,361,752.00	5,281,503.00	802,312.46	5,281,503.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	548,370.00	701,522.00	200,518.71	701,522.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			548,370.00	701,522.00	200,518.71	701,522.00	0.00	0.0%
TOTAL, EXPENDITURES			7,913,948.00	11,986,948.00	3,484,706.13	11,986,948.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(1.67)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(1.67)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(1.67)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(1.67)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1.62	1.62		1.62	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.62	1.62		1.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.62	1.62		1.62		
2) Ending Balance, June 30 (E + F1e)			1.62	1.62		1.62		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			1.62	1.62		1.62		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(0.88)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(1.62)	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.83	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(1.67)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(1.67)	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(3.50)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(3.50)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(3.50)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(3.50)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6.33	6.33		6.33	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6.33	6.33		6.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6.33	6.33		6.33		
2) Ending Balance, June 30 (E + F1e)			6.33	6.33		6.33		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	6.33	6.33		6.33		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2.83	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(6.33)	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(3.50)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(3.50)	0.00		

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

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	983,500.00	983,500.00	66,750.00	983,500.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			983,500.00	983,500.00	66,750.00	983,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(983,500.00)	(983,500.00)	(66,750.00)	(983,500.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	983,500.00	983,500.00	66,750.00	983,500.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			983,500.00	983,500.00	66,750.00	983,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1.05	1.05		1.05	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1.05	1.05		1.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1.05	1.05		1.05		
2) Ending Balance, June 30 (E + F1e)			1.05	1.05		1.05		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1.05	1.05		1.05		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	133,500.00	133,500.00	66,750.00	133,500.00	0.00	0.0%
Other Debt Service - Principal		7439	850,000.00	850,000.00	0.00	850,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			983,500.00	983,500.00	66,750.00	983,500.00	0.00	0.0%
TOTAL, EXPENDITURES			983,500.00	983,500.00	66,750.00	983,500.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	983,500.00	983,500.00	66,750.00	983,500.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			983,500.00	983,500.00	66,750.00	983,500.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			983,500.00	983,500.00	66,750.00	983,500.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,794,277.00	7,794,277.00	2,594,130.25	7,794,277.00	0.00	0.0%
5) TOTAL, REVENUES			7,794,277.00	7,794,277.00	2,594,130.25	7,794,277.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	279,731.00	279,731.00	140,030.78	279,731.00	0.00	0.0%
3) Employee Benefits		3000-3999	133,219.00	131,178.00	64,639.65	131,178.00	0.00	0.0%
4) Books and Supplies		4000-4999	64,015.00	66,056.00	4,025.05	66,056.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	9,074,356.00	9,074,356.00	2,466,706.95	9,074,356.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			9,551,321.00	9,551,321.00	2,675,402.43	9,551,321.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,757,044.00)	(1,757,044.00)	(81,272.18)	(1,757,044.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,757,044.00)	(1,757,044.00)	(81,272.18)	(1,757,044.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	19,055,917.47	19,055,917.47		19,055,917.47	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,055,917.47	19,055,917.47		19,055,917.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			19,055,917.47	19,055,917.47		19,055,917.47		
2) Ending Net Position, June 30 (E + F1e)			17,298,873.47	17,298,873.47		17,298,873.47		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			17,298,873.47	17,298,873.47		17,298,873.47		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
STRS On-Behalf Pension Contributions	7690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	258,822.00	258,822.00	60,356.13	258,822.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(99,461.09)	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	7,300,290.00	7,300,290.00	2,536,116.36	7,300,290.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	235,165.00	235,165.00	97,118.85	235,165.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,794,277.00	7,794,277.00	2,594,130.25	7,794,277.00	0.00	0.0%
TOTAL, REVENUES			7,794,277.00	7,794,277.00	2,594,130.25	7,794,277.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	203,235.00	203,235.00	118,685.36	203,235.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	76,496.00	76,496.00	21,345.42	76,496.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			279,731.00	279,731.00	140,030.78	279,731.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	64,086.00	64,086.00	31,518.21	64,086.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	21,391.00	21,391.00	10,571.53	21,391.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	41,421.00	41,421.00	20,435.68	41,421.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,440.00	1,399.00	690.96	1,399.00	0.00	0.0%
Workers' Compensation		3601-3602	2,881.00	2,881.00	1,423.27	2,881.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			133,219.00	131,178.00	64,639.65	131,178.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	61,015.00	63,056.00	4,025.05	63,056.00	0.00	0.0%
Noncapitalized Equipment		4400	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			64,015.00	66,056.00	4,025.05	66,056.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,049.00	2,049.00	349.00	2,049.00	0.00	0.0%
Dues and Memberships		5300	150.00	150.00	0.00	150.00	0.00	0.0%
Insurance		5400-5450	4,136,913.00	4,136,913.00	1,638,266.68	4,136,913.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	200.00	200.00	7.18	200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,935,044.00	4,935,044.00	828,084.09	4,935,044.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			9,074,356.00	9,074,356.00	2,466,706.95	9,074,356.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION AND AMORTIZATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
Amortization Expense-Lease Assets		6910	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION AND AMORTIZATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			9,551,321.00	9,551,321.00	2,675,402.43	9,551,321.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a-b+e)			0.00	0.00	0.00	0.00		

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

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	104.00	90.00	90.00	90.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	60.00	40.00	40.00	40.00	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	164.00	130.00	130.00	130.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	979.09	979.09	979.09	979.09	0.00	0%
c. Special Education-NPS/LCI	22.62	22.62	22.62	22.62	0.00	0%
d. Special Education Extended Year	65.77	65.77	65.77	65.77	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	1,067.48	1,067.48	1,067.48	1,067.48	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	1,231.48	1,197.48	1,197.48	1,197.48	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	253,148.78	253,247.98	253,247.98	253,247.98	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 use this worksheet to report ADA for those charter schools. Charter schools reporting SACS financial data separately from their authorizing LEAs in Fund 01 or Fund 62 use this worksheet to report their ADA.						
FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.						
1. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	61.00	50.00	50.00	50.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	61.00	50.00	50.00	50.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools	159.00	150.00	150.00	150.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	159.00	150.00	150.00	150.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	220.00	200.00	200.00	200.00	0.00	0%
FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.						
5. Total Charter School Regular ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School County Program Alternative Education ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C6a through C6c)	0.00	0.00	0.00	0.00	0.00	0%
7. Charter School Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C7a through C7e)	0.00	0.00	0.00	0.00	0.00	0%
8. TOTAL CHARTER SCHOOL ADA (Sum of Lines C5, C6d, and C7f)	0.00	0.00	0.00	0.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	220.00	200.00	200.00	200.00	0.00	0%

	Object	Beginning Balances (Ref. Only)	Actuals Through the Month of (Enter Month Name):								
			July	August	September	October	November	December	January	February	
A. BEGINNING CASH			133,743,707.27	121,238,735.27	113,953,166.27	99,130,277.27	101,348,715.27	112,961,818.27	145,464,890.27	134,010,395.27	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
	8010-8019		443,362.00	386,773.00	828,479.00	798,053.00	113,870.00	144,295.00	113,870.00	1,172,391.00	
	8020-8079		482,919.00	180,455.00	87,261.00	10,002,660.00	31,713,745.00	34,173,361.00	34,422,240.00	1,453,533.00	
	8080-8099		55,768.00	18,412.00	(79,676.00)	212,207.00	43,834.00	36,217.00	(20,582,980.00)	86,469.00	
	8100-8299		508,263.00	(3,576,934.00)	3,929,387.00	5,776,728.00	3,230,029.00	9,696,136.00	3,344,233.00	4,472,715.00	
	8300-8599		1,408,583.00	(1,220,671.00)	299,738.00	1,346,905.00	1,252,561.00	5,876,799.00	2,565,985.00	1,412,668.00	
	8600-8799		(253,967.00)	7,277,997.00	5,877.00	951,740.00	3,908,368.00	1,491,472.00	5,391,462.00	4,573,693.00	
	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS			2,644,928.00	3,066,032.00	5,071,066.00	19,088,293.00	40,262,407.00	51,418,280.00	25,254,810.00	13,171,469.00	
C. DISBURSEMENTS											
	1000-1999		3,073,021.00	5,585,370.00	4,564,717.00	4,911,113.00	4,614,630.00	4,908,806.00	4,785,957.00	5,229,745.00	
	2000-2999		6,009,917.00	5,656,048.00	5,429,936.00	6,410,927.00	5,868,631.00	5,695,632.00	5,751,131.00	6,533,796.00	
	3000-3999		3,870,589.00	4,583,632.00	4,306,574.00	5,008,176.00	4,562,189.00	4,414,229.00	4,889,599.00	6,038,562.00	
	4000-4999		14,544.00	193,961.00	992,476.00	547,252.00	257,944.00	273,020.00	464,760.00	1,241,260.00	
	5000-5999		2,779,088.00	(571,733.00)	3,545,670.00	2,941,665.00	2,005,122.00	4,183,791.00	2,703,046.00	8,719,128.00	
	6000-6599		211,779.00	241,605.00	1,327,430.00	803,239.00	460,269.00	303,235.00	124,118.00	2,487,142.00	
	7000-7499		0.00	(38,688,307.00)	(226,619.00)	(29,005.00)	8,231,638.00	(29,873.00)	19,298,096.00	5,422,882.00	
	7600-7629		0.00	0.00	66,750.00	0.00	0.00	0.00	0.00	0.00	
	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL DISBURSEMENTS			15,958,938.00	(22,999,424.00)	20,006,934.00	20,593,367.00	26,000,423.00	19,748,840.00	38,016,707.00	35,672,515.00	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
	9111-9199	25,000.00	(462.00)	(97,865.00)	635,954.00	(988.00)	0.00	0.00	0.00	(470,326.00)	
	9200-9299	26,272,225.06	4,600,019.00	14,258,114.00	2,115,339.00	4,582,256.00	(2,349,406.00)	686,453.00	862,789.00	168,895.00	
	9310	105,955.84	0.00	0.00	105,956.00	29,447.00	0.00	0.00	0.00	0.00	
	9320	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9490										
SUBTOTAL			26,403,180.90	4,599,557.00	14,160,249.00	2,857,249.00	4,610,715.00	(2,349,406.00)	686,453.00	862,789.00	(301,431.00)
<u>Liabilities and Deferred Inflows</u>											
	9500-9599	48,242,914.17	4,426,771.00	42,698,441.00	1,167,555.00	47,210.00	409,685.00	(8,474.00)	(82,334.00)	1,308.00	
	9610	2,067,662.17	0.00	0.00	2,067,662.00	980,000.00	0.00	0.00	0.00	(188,521.00)	
	9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	9650	7,544,897.36	1,364,120.00	4,953,358.00	16,072.00	0.00	0.00	0.00	(160,606.00)	(76,848.00)	
	9690										
SUBTOTAL			57,855,473.70	5,790,891.00	47,651,799.00	3,251,289.00	1,027,210.00	409,685.00	(8,474.00)	(242,940.00)	(264,061.00)
<u>Nonoperating</u>											
	9910		2,000,372.00	140,525.00	507,019.00	140,007.00	110,210.00	138,705.00	201,673.00	75,179.00	
TOTAL BALANCE SHEET ITEMS			(31,452,292.80)	809,038.00	(33,351,025.00)	112,979.00	3,723,512.00	(2,648,881.00)	833,632.00	1,307,402.00	37,809.00
E. NET INCREASE/DECREASE (B - C + D)			(12,504,972.00)	(7,285,569.00)	(14,822,889.00)	2,218,438.00	11,613,103.00	32,503,072.00	(11,454,495.00)	(22,463,237.00)	
F. ENDING CASH (A + E)			121,238,735.27	113,953,166.27	99,130,277.27	101,348,715.27	112,961,818.27	145,464,890.27	134,010,395.27	111,547,158.27	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
		111,547,158.27	111,638,974.27	105,083,282.27	93,786,486.27				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,228,957.00	1,179,623.00	1,174,934.00	991,821.00		(2.00)	8,576,426.00	8,576,426.00
Property Taxes	8020-8079	19,318,745.00	36,004,745.00	12,334,658.00	14,231,566.00			194,405,888.00	194,405,888.00
Miscellaneous Funds	8080-8099	5,504,322.00	842,973.00	(21,811,043.00)	(4,192,418.00)			(39,865,915.00)	(39,865,915.00)
Federal Revenue	8100-8299	6,543,438.00	5,462,926.00	3,293,286.00	28,972,716.00			71,652,923.00	71,652,923.00
Other State Revenue	8300-8599	972,366.00	1,321,019.00	3,544,654.00	11,609,440.00			30,390,047.00	30,390,047.00
Other Local Revenue	8600-8799	3,052,472.00	1,656,529.00	1,664,659.00	19,801,304.00		(1.00)	49,521,605.00	49,521,605.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		36,620,300.00	46,467,815.00	201,148.00	71,414,429.00	0.00	(3.00)	314,680,974.00	314,680,974.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,099,238.00	5,102,204.00	5,072,543.00	6,374,096.00		1.00	59,321,441.00	59,321,440.00
Classified Salaries	2000-2999	6,326,171.00	6,311,341.00	6,219,392.00	7,679,493.00			73,892,415.00	73,892,415.00
Employee Benefits	3000-3999	5,632,210.00	5,569,922.00	5,979,240.00	11,771,955.00		(1.00)	66,626,876.00	66,626,876.00
Books and Supplies	4000-4999	1,080,225.00	2,368,100.00	3,296,748.00	1,774,647.00			12,504,937.00	12,504,937.00
Services	5000-5999	9,598,380.00	9,930,153.00	12,993,707.00	14,226,256.00		0.00	73,054,273.00	73,054,273.00
Capital Outlay	6000-6599	4,461,245.00	4,975,012.00	4,109,584.00	5,654,401.00		0.00	25,159,059.00	25,159,059.00
Other Outgo	7000-7499	3,960,588.00	2,084,488.00	14,239,608.00	37,936,614.00		(1.00)	52,200,109.00	52,200,109.00
Interfund Transfers Out	7600-7629	904,706.00	0.00	0.00	12,043.00		1.00	983,500.00	983,500.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS		37,062,763.00	36,341,220.00	51,910,822.00	85,429,505.00	0.00	0.00	363,742,610.00	363,742,609.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199	10,091.00	(54,707.00)	(2,252.00)	5,554.00		1.00	25,000.00	
Accounts Receivable	9200-9299	181,838.00	244,691.00	299,847.00	(6,747,666.00)			18,903,169.00	
Due From Other Funds	9310	0.00	(14,098.00)	(58,484.00)	183,812.00			246,633.00	
Stores	9320	0.00	0.00	0.00	0.00			0.00	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00			0.00	
Other Current Assets	9340	0.00	0.00	0.00	0.00			0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		191,929.00	175,886.00	239,111.00	(6,558,300.00)	0.00	1.00	19,174,802.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	16,758.00	17,223,131.00	(39,901,351.00)	(58,102,661.00)			(32,103,961.00)	
Due To Other Funds	9610	(188,521.00)	(188,521.00)	(107,420.00)	(63,126.00)		1.00	2,311,554.00	
Current Loans	9640	0.00	0.00	0.00	0.00			0.00	
Unearned Revenues	9650	(76,848.00)	(76,848.00)	0.00	(327,566.00)		0.00	5,614,834.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(248,611.00)	16,957,762.00	(40,008,771.00)	(58,493,353.00)	0.00	1.00	(24,177,573.00)	
<u>Nonoperating</u>									
Suspense Clearing	9910	93,739.00	99,589.00	164,996.00	0.00			3,672,014.00	
TOTAL BALANCE SHEET ITEMS		534,279.00	(16,682,287.00)	40,412,878.00	51,935,053.00	0.00	0.00	47,024,389.00	
E. NET INCREASE/DECREASE (B - C + D)									
		91,816.00	(6,555,692.00)	(11,296,796.00)	37,919,977.00	0.00	(3.00)	(2,037,247.00)	(49,061,635.00)
F. ENDING CASH (A + E)									
		111,638,974.27	105,083,282.27	93,786,486.27	131,706,463.27				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								131,706,460.27	

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
 (Functions 7200-7700, goals 0000 and 9000) 23,325,655.00
- 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) 176,515,076.00

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) 13.21%

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. 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	17,284,823.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,811,186.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	57,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	1,421,887.81
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	25,574,896.81
9. Carry-Forward Adjustment (Part IV, Line F)	1,113,601.72
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	26,688,498.53

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	101,234,757.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	40,959,672.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	37,868,612.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,422,350.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	280,680.00
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	11,483,287.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	23,279,248.00
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)	8,307,330.00
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)	9,341,835.19
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)	320,321.00
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)	9,097,240.00
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)	245,595,332.19

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	10.41%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2023-24 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B19)	10.87%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>25,574,896.81</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (9.96%) times Part III, Line B19); zero if negative	<u>1,113,601.72</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.96%) times Part III, Line B19) or (the highest rate used to recover costs from any program (10.47%) times Part III, Line B19); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>1,113,601.72</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>1,113,601.72</u>

Approved indirect cost rate: 9.96%
 Highest rate used in any program: 10.47%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	1100	278,322.00	18,423.00	6.62%
01	3010	1,192,610.00	115,324.00	9.67%
01	3025	1,034,429.00	100,029.00	9.67%
01	3060	4,724,508.00	456,860.00	9.67%
01	3182	703,836.00	68,061.00	9.67%
01	3183	199,209.00	19,264.00	9.67%
01	3210	82.00	8.00	9.76%
01	3211	2,735,913.00	264,087.00	9.65%
01	3212	2,274,454.00	219,939.00	9.67%
01	3213	4,345,734.00	454,974.00	10.47%
01	3214	1,456,557.00	142,879.00	9.81%
01	3216	70,042.00	6,773.00	9.67%
01	3217	99,787.00	9,650.00	9.67%
01	3218	183,269.00	17,554.00	9.58%
01	3219	356,991.00	34,520.00	9.67%
01	3310	1,712,967.00	147,988.00	8.64%
01	3315	82,294.00	7,406.00	9.00%
01	3326	54,710.00	5,290.00	9.67%
01	3327	9,521.00	857.00	9.00%
01	3345	601.00	54.00	8.99%
01	3385	718,118.00	69,442.00	9.67%
01	3395	235,403.00	21,187.00	9.00%
01	4035	99,816.00	9,652.00	9.67%
01	4127	138,476.00	13,391.00	9.67%
01	4203	145,432.00	14,063.00	9.67%
01	4204	167,419.00	16,189.00	9.67%
01	5210	28,910,740.00	2,692,057.00	9.31%
01	5630	219,188.00	21,195.00	9.67%
01	5632	174,528.00	16,877.00	9.67%
01	5810	712,983.00	8,723.00	1.22%
01	6128	1,574,566.00	152,234.00	9.67%
01	6266	2,319,537.00	224,299.00	9.67%
01	6387	46,258.00	4,473.00	9.67%
01	6500	80,949,020.00	7,266,827.00	8.98%
01	6510	3,304,557.00	297,410.00	9.00%
01	6520	128,832.00	12,458.00	9.67%
01	6536	421,694.00	37,999.00	9.01%
01	6537	208,117.00	18,991.00	9.13%
01	6680	137,109.00	13,258.00	9.67%
01	6685	138,693.00	13,412.00	9.67%
01	6690	1,037,206.00	100,297.00	9.67%
01	7085	850,229.00	82,217.00	9.67%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	7366	432,225.00	45,181.00	10.45%
01	7422	841,963.00	81,418.00	9.67%
01	7428	273,548.00	26,452.00	9.67%
01	7430	1,493,325.00	144,405.00	9.67%
01	7810	1,939,244.00	98,572.00	5.08%
01	8150	2,215,389.00	169,959.00	7.67%
01	9010	28,757,987.00	2,226,805.00	7.74%
12	5025	95,519.00	7,164.00	7.50%
12	5035	368,605.00	35,644.00	9.67%
12	5055	51,652.00	4,995.00	9.67%
12	5058	96,405.00	7,230.00	7.50%
12	5160	417,993.00	40,420.00	9.67%
12	5320	632,787.00	34,677.00	5.48%
12	5340	26,121.00	1,432.00	5.48%
12	6045	6,900.00	668.00	9.68%
12	6052	9,302.00	698.00	7.50%
12	6100	4,038.00	391.00	9.68%
12	6105	6,684,483.00	501,410.00	7.50%
12	6110	590,444.00	57,096.00	9.67%
12	6123	29,576.00	2,860.00	9.67%
12	6127	25,000.00	2,418.00	9.67%
12	9010	58,415.00	4,419.00	7.56%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
		253,247.98	0.00%	253,247.98	0.00%	253,247.98
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	83,078,456.00	0.00%	83,078,456.00	0.00%	83,078,456.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	716,176.00	0.00%	716,176.00	0.00%	716,176.00
4. Other Local Revenues	8600-8799	10,675,447.00	7.83%	11,511,277.00	3.40%	11,902,817.00
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	(1,824,293.00)	-37.52%	(1,139,805.00)	-24.14%	(864,679.00)
6. Total (Sum lines A1 thru A5c)		92,645,786.00	1.64%	94,166,104.00	0.71%	94,832,770.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,664,178.00		12,371,132.00
b. Step & Column Adjustment				126,642.00		123,712.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(419,688.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,664,178.00	-2.31%	12,371,132.00	1.00%	12,494,844.00
2. Classified Salaries						
a. Base Salaries				29,751,130.00		29,095,062.00
b. Step & Column Adjustment				297,511.00		290,951.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(953,579.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,751,130.00	-2.21%	29,095,062.00	1.00%	29,386,013.00
3. Employee Benefits	3000-3999	17,985,025.00	5.28%	18,934,499.00	3.90%	19,673,712.00
4. Books and Supplies	4000-4999	3,139,844.00	-24.43%	2,372,830.00	-3.20%	2,296,788.00
5. Services and Other Operating Expenditures	5000-5999	11,173,571.00	-11.35%	9,905,520.00	-3.55%	9,554,347.00
6. Capital Outlay	6000-6999	5,550,064.00	-76.96%	1,278,749.00	-51.22%	623,749.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	41,621,637.00	0.74%	41,928,545.00	0.00%	41,928,545.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(16,672,482.00)	-18.31%	(13,619,938.00)	-0.57%	(13,542,939.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	983,500.00	-0.76%	976,000.00	0.59%	981,750.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		106,196,467.00	-2.78%	103,242,399.00	0.15%	103,396,809.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(13,550,681.00)		(9,076,295.00)		(8,564,039.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		60,139,681.82		46,589,000.82		37,512,705.82
2. Ending Fund Balance (Sum lines C and D1)		46,589,000.82		37,512,705.82		28,948,666.82
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	13,955,894.00		13,241,360.00		12,969,857.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,549,704.00		11,447,317.00		11,300,479.00
2. Unassigned/Unappropriated	9790	18,058,402.82		12,799,028.82		4,653,330.82
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		46,589,000.82		37,512,705.82		28,948,666.82

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,549,704.00		11,447,317.00		11,300,479.00
c. Unassigned/Unappropriated	9790	18,058,402.82		12,799,028.82		4,653,330.82
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)						
		32,608,106.82		24,246,345.82		15,953,809.82
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments in salaries are for the non-permanent positions.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	80,037,943.00	2.82%	82,295,384.00	1.04%	83,147,523.00
2. Federal Revenues	8100-8299	71,652,923.00	-32.17%	48,604,387.00	-0.53%	48,344,643.00
3. Other State Revenues	8300-8599	29,673,871.00	-38.20%	18,339,605.00	0.01%	18,341,733.00
4. Other Local Revenues	8600-8799	38,846,158.00	-24.05%	29,503,451.00	1.08%	29,823,336.00
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	1,824,293.00	-37.52%	1,139,805.00	-24.14%	864,679.00
6. Total (Sum lines A1 thru A5c)		222,035,188.00	-18.98%	179,882,632.00	0.36%	180,521,914.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				46,657,262.00		40,870,920.00
b. Step & Column Adjustment				466,573.00		408,709.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(6,252,915.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	46,657,262.00	-12.40%	40,870,920.00	1.00%	41,279,629.00
2. Classified Salaries						
a. Base Salaries				44,141,285.00		40,097,579.00
b. Step & Column Adjustment				441,412.00		400,975.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,485,118.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	44,141,285.00	-9.16%	40,097,579.00	1.00%	40,498,554.00
3. Employee Benefits	3000-3999	48,641,851.00	-3.99%	46,700,514.00	0.87%	47,108,947.00
4. Books and Supplies	4000-4999	9,365,093.00	-56.20%	4,101,569.00	-4.25%	3,927,342.00
5. Services and Other Operating Expenditures	5000-5999	61,880,702.00	-45.68%	33,615,724.00	-6.00%	31,599,570.00
6. Capital Outlay	6000-6999	19,608,995.00	-84.95%	2,950,967.00	-94.07%	174,866.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	11,279,994.00	-85.01%	1,691,273.00	0.00%	1,691,273.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	15,970,960.00	-19.15%	12,911,991.00	-0.60%	12,834,992.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		257,546,142.00	-28.97%	182,940,537.00	-2.09%	179,115,173.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(35,510,954.00)		(3,057,905.00)		1,406,741.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		42,688,371.17		7,177,417.17		4,119,512.17
2. Ending Fund Balance (Sum lines C and D1)		7,177,417.17		4,119,512.17		5,526,253.17
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	7,177,417.92		4,119,512.17		5,526,253.17
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.75)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		7,177,417.17		4,119,512.17		5,526,253.17

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The other adjustment in salaries are for non-permanent positions and one-time funding (including supplemental COVID funds in FY 2021-22). One of the local grants (resource code (RE) 9312) with 13.2 FTE will not be renewed in FY 2022-23. Filled FTEs will be assigned to vacant positions and around 6.5 FTE is planned to be covered by a projected carryover from FY 21-22 to FY 22-23. COVID-19 funds are also multi-year that can still cover for part or whole of the 2 out years.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
		253,247.98	0.00%	253,247.98	0.00%	253,247.98
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources		163,116,399.00	1.38%	165,373,840.00	0.52%	166,225,979.00
2. Federal Revenues	8010-8099	71,652,923.00	-32.17%	48,604,387.00	-0.53%	48,344,643.00
3. Other State Revenues	8300-8599	30,390,047.00	-37.30%	19,055,781.00	0.01%	19,057,909.00
4. Other Local Revenues	8600-8799	49,521,605.00	-17.18%	41,014,728.00	1.73%	41,726,153.00
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)		314,680,974.00	-12.91%	274,048,736.00	0.48%	275,354,684.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				59,321,440.00		53,242,052.00
b. Step & Column Adjustment				593,215.00		532,421.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(6,672,603.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	59,321,440.00	-10.25%	53,242,052.00	1.00%	53,774,473.00
2. Classified Salaries						
a. Base Salaries				73,892,415.00		69,192,641.00
b. Step & Column Adjustment				738,923.00		691,926.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,438,697.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	73,892,415.00	-6.36%	69,192,641.00	1.00%	69,884,567.00
3. Employee Benefits	3000-3999	66,626,876.00	-1.49%	65,635,013.00	1.75%	66,782,659.00
4. Books and Supplies	4000-4999	12,504,937.00	-48.23%	6,474,399.00	-3.87%	6,224,130.00
5. Services and Other Operating Expenditures	5000-5999	73,054,273.00	-40.43%	43,521,244.00	-5.44%	41,153,917.00
6. Capital Outlay	6000-6999	25,159,059.00	-83.19%	4,229,716.00	-81.12%	798,615.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	52,901,631.00	-17.55%	43,619,818.00	0.00%	43,619,818.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(701,522.00)	0.92%	(707,947.00)	0.00%	(707,947.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	983,500.00	-0.76%	976,000.00	0.59%	981,750.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		363,742,609.00	-21.32%	286,182,936.00	-1.28%	282,511,982.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(49,061,635.00)		(12,134,200.00)		(7,157,298.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		102,828,052.99		53,766,417.99		41,632,217.99
2. Ending Fund Balance (Sum lines C and D1)		53,766,417.99		41,632,217.99		34,474,919.99
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740	7,177,417.92		4,119,512.17		5,526,253.17
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	13,955,894.00		13,241,360.00		12,969,857.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,549,704.00		11,447,317.00		11,300,479.00
2. Unassigned/Unappropriated	9790	18,058,402.07		12,799,028.82		4,653,330.82
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		53,766,417.99		41,632,217.99		34,474,919.99

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,549,704.00		11,447,317.00		11,300,479.00
c. Unassigned/Unappropriated	9790	18,058,402.82		12,799,028.82		4,653,330.82
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.75)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		32,608,106.07		24,246,345.82		15,953,809.82
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.96%		8.47%		5.65%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						

2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		82,706,620.00		82,706,620.00		82,706,620.00
2. County Office's Total Expenditures and Other Financing Uses (Used to determine the reserve standard percentage level on line F3d (Line B11, plus line F1b2 if line F1a is No))						
		363,742,609.00		286,182,936.00		282,511,982.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		363,742,609.00		286,182,936.00		282,511,982.00
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)		363,742,609.00		286,182,936.00		282,511,982.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,274,852.18		5,723,658.72		5,650,239.64
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		2,132,000.00		2,132,000.00		2,132,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		7,274,852.18		5,723,658.72		5,650,239.64
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	363,742,609.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	70,618,109.00
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	249,200.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	23,497,764.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	51,617,867.00
5. Interfund Transfers Out	All	9300	7600-7629	983,500.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	10,739,554.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,154,247.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				88,242,132.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				204,882,368.00

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*		330.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		620,855.66
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	179,672,341.87	280,523.26
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	179,672,341.87	280,523.26
B. Required effort (Line A.2 times 90%)	161,705,107.68	252,470.93
C. Current year expenditures (Line I.E and Line II.B)	204,882,368.00	620,855.66
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Second Interim
 2021-22 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	(63,568.00)	0.00	(701,522.00)				
Other Sources/Uses Detail					0.00	983,500.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	63,368.00	0.00	701,522.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
161 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					983,500.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Second Interim
 2021-22 Projected Year Totals
 SUMMARY OF INTERFUND ACTIVITIES
 FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	200.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	63,568.00	(63,568.00)	701,522.00	(701,522.00)	983,500.00	983,500.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Projected County Operations Grant average daily attendance (ADA) has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since 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: -2.0% to +2.0%

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 Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)				
Current Year (2021-22)	215.00	180.00	-16.3%	Not Met
1st Subsequent Year (2022-23)	215.00	180.00	-16.3%	Not Met
2nd Subsequent Year (2023-24)	215.00	180.00	-16.3%	Not Met
District Funded County Program ADA (Form AI, Line B2g)				
Current Year (2021-22)	1,067.48	1,067.48	0.0%	Met
1st Subsequent Year (2022-23)	1,067.48	1,067.48	0.0%	Met
2nd Subsequent Year (2023-24)	1,067.48	1,067.48	0.0%	Met
County Operations Grant ADA (Form AI, Line B5)				
Current Year (2021-22)	253,247.98	253,247.98	0.0%	Met
1st Subsequent Year (2022-23)	253,247.98	253,247.98	0.0%	Met
2nd Subsequent Year (2023-24)	253,247.98	253,247.98	0.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)				
Current Year (2021-22)	159.00	150.00	-5.7%	Not Met
1st Subsequent Year (2022-23)	159.00	150.00	-5.7%	Not Met
2nd Subsequent Year (2023-24)	159.00	150.00	-5.7%	Not Met

1B. Comparison of County Office ADA to the Standard

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

- 1a. STANDARD NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since 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, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

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

2. CRITERION: LCFF Revenue

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

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

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

DATA ENTRY: 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; enter data for the two subsequent years.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim Projected Year Totals		
	Current Year (2021-22)	203,088,485.00		
1st Subsequent Year (2022-23)	203,088,485.00	202,982,314.00	-0.1%	Met
2nd Subsequent Year (2023-24)	203,088,485.00	202,982,314.00	-0.1%	Met

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

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

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

Explanation:
 (required if NOT met)

3. CRITERION: Salaries and Benefits

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

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

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

DATA ENTRY: 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 (2021-22)	201,717,488.00	199,840,731.00	-0.9%	Met
1st Subsequent Year (2022-23)	193,341,143.00	188,069,706.00	-2.7%	Met
2nd Subsequent Year (2023-24)	195,327,301.00	190,441,699.00	-2.5%	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 (2021-22)	71,386,437.00	71,652,923.00	0.4%	No
1st Subsequent Year (2022-23)	49,515,853.00	48,604,387.00	-1.8%	No
2nd Subsequent Year (2023-24)	49,329,222.00	48,344,643.00	-2.0%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2021-22)	26,535,574.00	30,390,047.00	14.5%	Yes
1st Subsequent Year (2022-23)	19,379,173.00	19,055,781.00	-1.7%	No
2nd Subsequent Year (2023-24)	19,379,173.00	19,057,909.00	-1.7%	No

Explanation:
(required if Yes)

The increase of approximately \$3.9M are funds received after the first interim reporting; \$2.5M for Educator Effectiveness and \$1.6M for COVID Mitigation for Counties.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2021-22)	47,466,792.00	49,521,605.00	4.3%	No
1st Subsequent Year (2022-23)	41,102,353.00	41,014,728.00	-0.2%	No
2nd Subsequent Year (2023-24)	41,865,964.00	41,726,153.00	-0.3%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2021-22)	9,565,060.00	12,504,937.00	30.7%	Yes
1st Subsequent Year (2022-23)	5,362,401.00	6,474,399.00	20.7%	Yes
2nd Subsequent Year (2023-24)	5,112,107.00	6,224,130.00	21.8%	Yes

Explanation:
(required if Yes)

The increase of approximately \$2.7M in FY 2021-22 is due to the realigning of budget based on program needs for Head Start Program and the Title 1 Part D and \$1.1M for the COVID Mitigation Fund for Counties. The increase in the 2 out years for about \$1.08M in each year is for the Head Start Programs based on projected program needs.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2021-22)	70,453,700.00	73,054,273.00	3.7%	No
1st Subsequent Year (2022-23)	43,645,090.00	43,521,244.00	-0.3%	No
2nd Subsequent Year (2023-24)	41,420,984.00	41,153,917.00	-0.6%	No

Explanation:
(required if Yes)

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 Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2021-22)	145,388,803.00	151,564,575.00	4.2%	Met
1st Subsequent Year (2022-23)	109,997,379.00	108,674,896.00	-1.2%	Met
2nd Subsequent Year (2023-24)	110,574,359.00	109,128,705.00	-1.3%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2021-22)	80,018,760.00	85,559,210.00	6.9%	Not Met
1st Subsequent Year (2022-23)	49,007,491.00	49,995,643.00	2.0%	Met
2nd Subsequent Year (2023-24)	46,533,091.00	47,378,047.00	1.8%	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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 4A
if NOT met)

Explanation:

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

Explanation:

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

- 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.

Explanation:

Books and Supplies
(linked from 4A
if NOT met)

The increase of approximately \$2.7M in FY 2021-22 is due to the realigning of budget based on program needs for Head Start Program and the Title 1 Part D and \$1.1M for the COVID Mitigation Fund for Counties. The increase in the 2 out years for about \$1.08M in each year is for the Head Start Programs based on projected program needs.

Explanation:

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

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 Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	3,185,894.00	3,185,894.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		3,201,364.00	

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

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

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

6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	9.0%	8.5%	5.7%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	3.0%	2.8%	1.9%

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

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

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

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

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

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2021-22)	(13,550,681.00)	106,196,467.00	12.8%	Not Met
1st Subsequent Year (2022-23)	(9,076,295.00)	103,242,399.00	8.8%	Not Met
2nd Subsequent Year (2023-24)	(8,564,039.00)	103,396,809.00	8.3%	Not Met

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

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

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

Explanation:
(required if NOT met)

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

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 01I, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2021-22)	53,766,417.99	Met
1st Subsequent Year (2022-23)	41,632,217.99	Met
2nd Subsequent Year (2023-24)	34,474,919.99	Met

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

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

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

Explanation:
 (required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2021-22)	131,706,463.27	Met

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

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

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

Explanation:
 (required if NOT met)

8. CRITERION: Reserves

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

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

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	363,742,609	286,182,936	282,511,982
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	363,742,609.00	286,182,936.00	282,511,982.00
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)	363,742,609.00	286,182,936.00	282,511,982.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	7,274,852.18	5,723,658.72	5,650,239.64
6. Reserve Standard - by Amount (From percentage level chart above)	2,132,000.00	2,132,000.00	2,132,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	7,274,852.18	5,723,658.72	5,650,239.64

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	14,549,704.00	11,447,317.00	11,300,479.00
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	18,058,402.82	12,799,028.82	4,653,330.82
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.75)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. County Office's Available Reserve Amount (Lines B1 thru B7)	32,608,106.07	24,246,345.82	15,953,809.82
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	8.96%	8.47%	5.65%
County Office's Reserve Standard (Section 8A, Line 7):	7,274,852.18	5,723,658.72	5,650,239.64
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?

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?

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

Identify projected contributions from unrestricted resources in the county school service fund to restricted resources in the county school service fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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 (2021-22)	(2,927,547.00)	(2,736,649.00)	-6.5%	(190,898.00)	Not Met
1st Subsequent Year (2022-23)	(2,180,863.00)	(2,107,366.00)	-3.4%	(73,497.00)	Met
2nd Subsequent Year (2023-24)	(1,949,095.00)	(1,854,263.00)	-4.9%	(94,832.00)	Met
1b. Transfers In, County School Service Fund *					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, County School Service Fund *					
Current Year (2021-22)	983,500.00	983,500.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	976,000.00	976,000.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	981,750.00	981,750.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since 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:
(required if NOT met)

The change in the second interim from the first interim report is because of the decrease in contribution from Alternative Education to Special Education program for the Average Daily Attendance students that Special Education program students earned in Alternative Education. This is based on the ADA in which the second interim used the 2021-22 P-1.

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)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your county office have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation	3	FD 01 UNRESTRICTED BAL OB 9790	FD 56 OBJECT CODE 7439	3,031,026
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		2020-21 FORM DEBT		9,319,836
Other Long-term Commitments (do not include OPEB):				
TOTAL:				12,350,862

Type of Commitment (continued):	Prior Year (2020-21) Annual Payment (P & I)	Current Year (2021-22) Annual Payment (P & I)	1st Subsequent Year (2022-23) Annual Payment (P & I)	2nd Subsequent Year (2023-24) Annual Payment (P & I)
Leases				
Certificates of Participation	984,000	983,500	976,000	981,750
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	984,000	983,500	976,000	981,750
Has total annual payment increased over prior year (2020-21)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since 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)
- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

2. OPEB Liabilities

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

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2021-22)	0.00	0.00
1st Subsequent Year (2022-23)	0.00	0.00
2nd Subsequent Year (2023-24)	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2021-22)	0.00	0.00
1st Subsequent Year (2022-23)	0.00	0.00
2nd Subsequent Year (2023-24)	0.00	0.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)	600,384.00	600,384.00
1st Subsequent Year (2022-23)	586,708.00	586,708.00
2nd Subsequent Year (2023-24)	670,800.00	670,800.00
d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)	153	153
1st Subsequent Year (2022-23)	153	153
2nd Subsequent Year (2023-24)	153	153

4. Comments:

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

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. 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)
- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?
- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

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

4. Comments:

S8. Status of Labor Agreements

Analyze the status of all employee labor agreements. Identify new labor agreements that have been ratified since 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?

If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	370.3	338.1	324.4	324.4

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.

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

If Yes, complete questions 5 and 6.

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>
or			
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
6. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

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

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

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

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

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

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

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

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.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	951.5	985.8	953.1	953.6

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

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

Negotiations Settled Since 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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

or

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
6. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

Are any new costs negotiated since first interim 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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Are step & column adjustments included in the interim and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year			

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since 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.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	197.4	200.6	191.6	191.6

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.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Negotiations Not Settled

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

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

End of County Office Second Interim Criteria and Standards Review

SACS2021ALL Financial Reporting Software - 2021.2.0
2/24/2022 10:32:42 AM

43-10439-0000000

Second Interim
2021-22 Actuals to Date
Technical Review Checks

Santa Clara County Office of Education
County

Santa Clara

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
2/24/2022 10:30:36 AM

43-10439-0000000

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

Santa Clara

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
2/24/2022 10:28:51 AM

43-10439-0000000

Second Interim
2021-22 Original Budget
Technical Review Checks

Santa Clara County Office of Education
County

Santa Clara

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0
2/24/2022 10:31:53 AM

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Second Interim
2021-22 Projected Totals
Technical Review Checks

Santa Clara County Office of Education
County

Santa Clara

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.