



**SANTA CRUZ**  
COUNTY OFFICE OF  
**EDUCATION**  
DR. FARIS SABBABH • SUPERINTENDENT OF SCHOOLS

Santa Cruz County Board of Education • 400 Encinal Street, Santa Cruz, CA 95060 • Tel (831) 466-5900 • [www.santacruzcoe.org](http://www.santacruzcoe.org)  
**Ms. Jane Royer Barr • Ms. Rose Filicetti • Ms. Sandra Nichols • Ms. Sue Roth • Mr. Dana Sales**  
**Mr. Abel Sanchez • Mr. Bruce Van Allen**

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**Santa Cruz County Board of Education**  
**Special Board Meeting**  
**Thursday December 10, 2020**  
**Open Session 3:00 P.M.**  
**Held by Videoconference Only**

**NOTICE:**

In order to meet the most recent guidelines from the Santa Cruz County Health Services Agency in regard to COVID-19, this meeting will be **limited to virtual participation only** and made available online via a live video-conference at the following web address:

<https://santacruzcoe-org.zoom.us/j/85742594433>

Or join by phone:  
US: **+1(669) 900-6833**  
Meeting ID: **857 4259 4433 #**

**PUBLIC COMMENT:**

Any person wishing to make a public comment will have the opportunity to do so via videoconference during the virtual meeting for up to three minutes each for any item not listed on the agenda, or for up to two minutes for any item listed on the agenda. To submit a comment about to be read aloud on your behalf either listed or not listed on the meeting agenda, please send a comment no longer than 300 words to [sleibenson@santacruzcoe.org](mailto:sleibenson@santacruzcoe.org) no later than 2pm on December 10th. Each individual may only make one comment per topic.

**AGENDA**

**1. CALL TO ORDER, ROLL CALL AND ESTABLISHMENT OF QUORUM**

Sue Roth (President), Jane Royer Barr, Rose Filicetti, Sandra Nichols, Dana Sales, Abel Sanchez,  
Bruce Van Allen  
Faris Sabbah, Secretary

**2. PLEDGE OF ALLEGIANCE**

Superintendent Sabbah (Secretary) will lead the Pledge of Allegiance.

**3. APPROVAL OF AGENDA**

Agenda deletions and/or changes of sequence will be approved or the agenda will be approved as submitted.

**4. PUBLIC COMMENT**

This is an opportunity for the public to address the Board regarding items not on the agenda. The Board President will recognize any member of the audience not previously placed on the agenda who wishes to speak on a matter directly related to school business. Each speaker, on any specific topic, may speak up **three (3) minutes** unless otherwise limited or extended by the President. The President may allot time to those wishing to speak but no action will be taken on matters presented (EDC § 35145.5). If appropriate, the President, or any Member of the Board, may direct that a matter be referred to the Superintendent's Office for placement on a future agenda. Please refer to item, Please Note, on the last item of this agenda.

**5. CORRESPONDENCE**

Official correspondence received by the Board is included herein.

**6. REPORTS, PRESENTATIONS, AND INFORMATIONAL ITEMS**

**6.1 First Interim Financial Report**

In accordance with Education Code § 1240(L), the Superintendent is required to certify the first interim financial report and present it for the Board to review in open session.

Presenter: Liann Reyes, Deputy Superintendent, Business Services  
Melissa Lopez, Director, Fiscal Services

**7. PUBLIC HEARINGS, NEW BUSINESS, AND ACTION ITEMS**

**7.1 Santa Cruz County Office of Education Budget Overview for Parents**

California Education Code (EC) Section 52064.1 requires each school district, county office of education (COE), and charter school (LEA) to develop the Local Control Funding Formula (LCFF) Budget Overview for Parents. For 2020–21, local governing boards or governing bodies are required to adopt and submit the Budget Overview for Parents on or before December 15, 2020, in conjunction with the LEA's first interim budget report.

Presenters: Jennifer Izant Gonzales, Project Director, Alternative Education

Call for Motion: Sue Roth (President)

**7.2 Career Advancement Charter Budget Overview for Parents**

California Education Code (EC) Section 52064.1 requires each school district, county office of education (COE), and charter school (LEA) to develop the Local Control Funding Formula (LCFF) Budget Overview for Parents. For 2020–21, local governing boards or governing bodies are required to adopt and submit the Budget Overview for Parents on or before December 15, 2020, in conjunction with the LEA's first interim budget report.

Presenters: Denise Sanson, Senior Director, Student Programs

Call for Motion: Sue Roth (President)

**8. SCHEDULE OF MEETINGS AND COMING EVENTS**

Santa Cruz County Board of Education  
Regular Meeting (Virtual)  
December 17, 2020  
4:00 p.m.

**9. ADJOURNMENT**

The Board President will adjourn the meeting.

***PLEASE NOTE:***

**Public Participation:**

All persons are encouraged to attend and, when appropriate, to participate in meetings of the Santa Cruz County Board of Education. If you wish to speak to an item on the agenda, please be present at the beginning of the meeting as any item, upon motion, may be moved to the beginning of the agenda. Persons wishing to address the Board are asked to state their name for the record. The president of the Board will establish a time limit of three (3) minutes, unless otherwise stated by the president, for comments from the public. Consideration of all matters is conducted in open session except those relating to litigation, personnel and employee negotiations, which, by law, may be considered in closed session. Expulsion appeal hearings are heard in closed session unless a request for hearing in open session is made by the appellant.

**Backup Documentation:**

Any writings or documents that are public records and are provided to a majority of the governing board regarding an open session item on this agenda will be made available for public inspection in the County Office of Education, located 400 Encinal Street, Santa Cruz, CA 95060, during normal business hours.

**Translation Requests:**

Spanish language translation is available on an as-needed basis. Please make advance arrangements with Sage Leibenson by telephone at (831) 466-5900. Traducciones del inglés al español y del español al inglés están disponibles en las sesiones de la mesa directiva. Por favor haga arreglos por anticipado con Sage Leibenson por teléfono al número (831) 466-5900.

**ADA Compliance:**

In compliance with Government Code section 54954.2 (a), The Santa Cruz County Office of Education will, on request, make this agenda available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec 12132), and the federal rules and regulations adopted in implementation thereof. Individuals who need this agenda in an alternative format or who need a disability-related modification or accommodation in order to participate in the meeting should contact Sage Leibenson, Administrative Aide to the Superintendent, 400 Encinal St., Santa Cruz, CA 95060, (831) 466-5900.



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## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** Dec. 10, 2020

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Action

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Information

**TO:** Santa Cruz County Board of Education

**FROM:** Liann Reyes, Deputy Superintendent, Business Services

**SUBJECT:** First Interim Financial Report

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#### BACKGROUND

In accordance with Education Code § 1240(L), the Superintendent is required to certify the first interim financial report and present it for the Board to review in open session.

#### SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION:

Receive report.

#### FISCAL IMPLICATIONS:

Included within report.



## MEMO

DATE: December 6, 2020  
TO: Santa Cruz County Board of Trustees  
FROM: Liann Reyes, Deputy Superintendent - Business Services  
RE: 2020-21 1<sup>st</sup> Interim Budget

### **Financial Certification Status:**

The 2020-21 1<sup>st</sup> Interim budget is certified as positive with respect to its financial condition; meaning, the Santa Cruz County Office of Education will be able to meet current year obligations as well as the next two fiscal years (2021-22 and 2022-23). Projections for these years are based upon recommended economic assumptions provided by School Services of California (SSC), the Department of Finance (DOF), and the Common Message (a statewide guiding document authored by key educational professionals that summarizes assumptions for use in preparing budget reports). These assumptions are applied to the current budget and then refined for specific known future events unique to the COE. The SACS Multiyear Projections document, MYPI, contains descriptions of some of the assumptions used in preparation of these projections.

### **High Level Summary**

Highlights of the County School Service Fund 01 budget for this interim report include:

- The COE's Adopted Budget contained a 10% proration factor that erased the declared 2.31% COLA and resulted in a net decrease of 7.69% to LCFF funding. When the State adopted its final budget, the reduced revenue was replaced with steep cash deferrals. The restoration of those revenue cuts are now reflected in the unrestricted 1<sup>st</sup> Interim budget.
- Future LCFF funding projections have been adjusted for increased ADA for fiscal year 2021-22 and remained flat for 2022-23.
- The SCCOE continues to be in a Hold Harmless state with the LCFF funding. As a result, no increased revenue as a result of COLA has been experienced since the implementation of LCFF. Further, core and Alternative Education program budgets have been adjusted accordingly using funds available.
- Funded COLA for fiscal years 2020-21, 2021-22, and 2022-23 is 0.00%.
- Negotiations are settled for 2020-21 with all units, and any costs associated with those settlements are reflected in the budget.
- Step and Column adjustments for Certificated and Classified employees are incorporated into each of the out years at a rate 1.3% and 1.2%, respectively. Health and Welfare increases are estimated to increase by 5% in both years.
- One-time revenues and expenditures were eliminated from the out year budgets, such as CARES Act funding.
- Cash flow projections take in to consideration the aforementioned deferrals, and indicate that the COE has adequate cash reserves on hand to enable status quo operations without the need to borrow money from other funds or sources.

Overall, the 1<sup>st</sup> Interim budget, incorporating highlighted items above for the County School Service Fund 01 is as follows:

<b>Total Fund 01:</b>	2020-21 Combined (Unr/Rest) Adopted Budget	1 <sup>st</sup> Interim	Difference
Total Revenues	\$ 48,242,478	\$ 51,572,118	\$ 3,329,640
Total Expenses	\$ 52,320,241	\$ 54,190,246	\$ (1,870,005)
<b>(Deficit)/Surplus</b>	<b>\$ (4,077,763)</b>	<b>\$ (2,618,128)</b>	<b>\$ 1,459,635</b>

### **Unrestricted Programs Summary**

The unrestricted subset of the County School Service Fund 01 results are as follows:

<b>Unrestricted Fund 01:</b>	2020-21 Unrestricted Adopted Budget	1st Interim	Difference
Total Revenues	\$ 26,211,011	\$ 27,501,099	\$ 1,290,088
Total Expenses	\$ 30,006,878	\$ 29,907,974	\$ (98,904)
<b>(Deficit)/Surplus</b>	<b>\$ ( 3,795,866)</b>	<b>\$ ( 2,406,875)</b>	<b>\$ 1,388,991</b>

### **Restricted Programs Summary**

The restricted subset of the County School Service Fund 01 results are as follows:

<b>Restricted Fund 01:</b>	2020-21 Restricted Adopted Budget	1st Interim	Differences
Total Revenues	\$ 22,031,466	\$ 24,071,019	\$ 2,039,553
Total Expenses	\$ 22,313,365	\$ 24,282,272	\$ 1,968,907
<b>(Deficit)/Surplus</b>	<b>\$ (281,897)</b>	<b>\$ (211,253)</b>	<b>\$ (70,644)</b>

### **Multiyear Projections (MYP)**

The MYP validates the SCCOE positive certification, discussed earlier. Specific projection assumptions are contained within the Multiyear Projection document.

Budget deficit/surplus forecasts for the COE for current and future years are projected as follows:

Fiscal Year	2020-21	2021-22	2022-23
(deficit) surplus			
Unrestricted	\$ (2,406,876)	\$ (2,502,311)	\$ (3,043,987)
Restricted	\$ ( 211,252)	\$ ( 68,470)	\$ ( 122,733)
Total General Fund	\$ (2,618,128)	\$ (2,570,782)	\$ (3,166,720)

Any unrestricted deficit spending in the future years is expected to be planned one-time deficit spending and the absorption of increasing Step and Column, STRS/PERS and other operating costs which will be monitored and adjusted over the next three years.

Listed below are the estimated ending balances for Unrestricted and Restricted funds for the current and subsequent two years.

County School Service Fund Balances:			
Fiscal Year	2020-21	2021-22	2022-23
<b>Unrestricted</b>	\$ 23,824,497	\$ 21,322,186	\$ 18,278,199
<b>Restricted</b>	\$ 1,811,802	\$ 1,743,332	\$ 1,620,599
<b>Total General Fund</b>	\$ 25,636,299	\$ 23,065,518	\$ 19,898,798

### **Change in Fund Balance**

The fund balance is projected to decrease each year under the current funding model. Contributing to the deficit spending is the Hold Harmless designation of the COE which results in not receiving COLA, even when COLA is funded at the State level. An important reminder is that the COE will not receive COLA for many years but yet will need to continue to pay increases in Salary, Benefits (STRS, PERS, HW) and other ongoing expenses with its fund balance.

Projected Fund Balance Increase (Decrease)			
Fiscal Year	2020-21	2021-22	2022-23
Percentage	(9.26%)	(10.0%)	(13.7%)

### **Reserve for Economic Uncertainty (REU)**

The Fund 17 for Special Reserves has a balance adequate to meet the State's required reserve of 3%. In addition, the Board has passed a resolution that requires the COE to maintain a minimum fund balance of 5%. The balance of the reserve for economic uncertainty is in Fund 01.

COE REU			
Fiscal Year	20-21	21-22	22-23
Percentage	4.88%	5.05%	5.05%

cc: Dr. Faris Sabbah, Superintendent of Schools  
Rebecca Olker, Senior Director/Fiscal Services  
Melissa Lopez, Director/Fiscal Services



**2020/21**

**First Interim**

**Financial**

**Report**



**December 10, 2020**

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

Signed: \_\_\_\_\_

County Superintendent or Designee

Date: \_\_\_\_\_

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: \_\_\_\_\_

Signed: \_\_\_\_\_

County Superintendent of Schools

#### CERTIFICATION OF FINANCIAL CONDITION

X  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: Melissa Lopez

Telephone: (831) 466-5616

Title: Director, Fiscal Services

E-mail: mlopez@santacruzcoe.org

### Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?		X
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
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

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

#### 1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 1B-2)	First Interim Projected Year Totals (Form AI) (Form MYPI)		

##### County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)

Current Year (2020-21)	965.00	965.00	0.0%	Met
1st Subsequent Year (2021-22)	965.00	965.00	0.0%	Met
2nd Subsequent Year (2022-23)	965.00	965.00	0.0%	Met

##### District Funded County Program ADA (Form A/AI, Line B2g)

Current Year (2020-21)	88.90	88.90	0.0%	Met
1st Subsequent Year (2021-22)	88.90	88.90	0.0%	Met
2nd Subsequent Year (2022-23)	88.90	88.90	0.0%	Met

##### County Operations Grant ADA (Form A/AI, Line B5)

Current Year (2020-21)	37,306.28	37,306.28	0.0%	Met
1st Subsequent Year (2021-22)	37,306.28	37,306.28	0.0%	Met
2nd Subsequent Year (2022-23)	37,306.28	37,306.28	0.0%	Met

##### Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)

Current Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met

#### 1B. Comparison of County Office ADA to the Standard

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

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

Explanation:  
(required if NOT met)

## 2. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 2C)	Projected Year Totals	Percent Change	Status
Current Year (2020-21)	27,537,112.00	28,827,106.00	4.7%	Not Met
1st Subsequent Year (2021-22)	27,537,112.00	29,678,440.00	7.8%	Not Met
2nd Subsequent Year (2022-23)	27,537,112.00	29,678,440.00	7.8%	Not Met

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

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

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

**Explanation:**  
(required if NOT met)

LCFF Revenue calculated at 2020/21 Adopted Budget included statewide reductions as advised during the May Revise. When the state budget was enacted, those reductions were "rolled back". Increased LCFF Revenue in projection years associated with inc Alternative Education ADA for students transitioning from the Santa Cruz County Cypress Charter High School.

### 3. CRITERION: Salaries and Benefits

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

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

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2020-21)	37,820,324.54	37,534,880.19	-0.8%	Met
1st Subsequent Year (2021-22)	38,748,164.32	38,387,399.90	-0.9%	Met
2nd Subsequent Year (2022-23)	39,752,836.80	39,138,835.00	-1.5%	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 budget adoption by more than the standard for the current fiscal year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)

#### 4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)</b>				
Current Year (2020-21)	5,816,517.00	7,076,016.60	21.7%	Yes
1st Subsequent Year (2021-22)	5,604,658.00	5,614,641.00	0.2%	No
2nd Subsequent Year (2022-23)	5,429,658.00	5,439,641.00	0.2%	No

**Explanation:**  
(required if Yes)

CARES Act funding allocations were uncertain and were not included at 2020/21 Adopted Budget. Federal CARES Act funds added since Adopted Budget amount to \$1,249,517. Had the CARES Act funding been included in the Adopted Budget, the percent change would be 0.1% which is within the standard variance level.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2020-21)	6,211,332.61	6,828,602.38	9.9%	Yes
1st Subsequent Year (2021-22)	5,971,615.61	6,398,262.00	7.1%	Yes
2nd Subsequent Year (2022-23)	6,284,552.69	6,748,013.00	7.4%	Yes

**Explanation:**  
(required if Yes)

State Learning Loss Mitigation (LLM) funding allocations were uncertain and were not included at 2020/21 Adopted Budget. LLM funds added since Adopted Budget amount to \$200,613. Other State Revenue also increased in current and both subsequent years due to projected increase in Special Education costs to the districts (8311) associated with the opening of a new Licensed Childcare Institution.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2020-21)	8,677,516.36	8,840,393.41	1.9%	No
1st Subsequent Year (2021-22)	8,677,516.38	8,628,175.00	-0.6%	No
2nd Subsequent Year (2022-23)	8,677,516.49	8,326,575.00	-4.0%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2020-21)	1,750,573.28	2,674,665.41	52.8%	Yes
1st Subsequent Year (2021-22)	1,519,837.59	1,719,900.00	13.2%	Yes
2nd Subsequent Year (2022-23)	1,473,289.69	1,606,777.00	9.1%	Yes

**Explanation:**  
(required if Yes)

Programs with carryover from 2019/20 were allocated as one-time funds for use in 2020/21. Significant increases in current year budget associated with COVID-19 cleaning supplies, teacher and student technology devices to access distance learning. Decreases in subsequent years due to end of funding for CARES Act, COVID-19 Response, Strong Workforce Programs, TUPE and Homeless Youth grants.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2020-21)	7,297,392.70	8,911,666.98	22.1%	Yes
1st Subsequent Year (2021-22)	6,591,162.50	7,713,966.00	17.0%	Yes
2nd Subsequent Year (2022-23)	6,507,077.40	7,545,787.00	16.0%	Yes

**Explanation:**  
(required if Yes)

Significant increases in current year services include expenses related to COVID-19, surveillance testing, and facilitating distance learning such as software, online curriculum, and internet connectivity. Increases in current and both subsequent years due to projected increase in Special Education costs associated with the opening of a new Licensed Childcare Institution.



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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenues (Section 4A)</b>				
Current Year (2020-21)	20,705,365.97	22,745,012.39	9.9%	Not Met
1st Subsequent Year (2021-22)	20,253,789.99	20,641,078.00	1.9%	Met
2nd Subsequent Year (2022-23)	20,391,727.18	20,514,229.00	0.6%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)</b>				
Current Year (2020-21)	9,047,965.98	11,586,332.39	28.1%	Not Met
1st Subsequent Year (2021-22)	8,111,000.09	9,433,866.00	16.3%	Not Met
2nd Subsequent Year (2022-23)	7,980,367.09	9,152,564.00	14.7%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected total operating revenues have changed since budget adoption by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4A above and will also display in the explanation box below.

**Explanation:**

Federal Revenue  
(linked from 4A  
if NOT met)

CARES Act funding allocations were uncertain and were not included at 2020/21 Adopted Budget. Federal CARES Act funds added since Adopted Budget amount to \$1,249,517. Had the CARES Act funding been included in the Adopted Budget, the percent change would be 0.1% which is within the standard variance level.

**Explanation:**

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

State Learning Loss Mitigation (LLM) funding allocations were uncertain and were not included at 2020/21 Adopted Budget. LLM funds added since Adopted Budget amount to \$200,613. Other State Revenue also increased in current and both subsequent years due to projected increase in Special Education costs to the districts (8311) associated with the opening of a new Licensed Childcare Institution.

**Explanation:**

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

- 1b. STANDARD NOT MET - Projected total operating expenditures have changed since budget adoption by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating expenditures within the standard must be entered in Section 4A above and will also display in the explanation box below.

**Explanation:**

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

Programs with carryover from 2019/20 were allocated as one-time funds for use in 2020/21. Significant increases in current year budget associated with COVID-19 cleaning supplies, teacher and student technology devices to access distance learning. Decreases in subsequent years due to end of funding for CARES Act, COVID-19 Response, Strong Workforce Programs, TUPE and Homeless Youth grants.

**Explanation:**

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

Significant increases in current year services include expenses related to COVID-19, surveillance testing, and facilitating distance learning such as software, online curriculum, and internet connectivity. Increases in current and both subsequent years due to projected increase in Special Education costs associated with the opening of a new Licensed Childcare Institution.

## 5. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	853,428.00	856,100.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		856,100.00	

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

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

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

## 6. CRITERION: Deficit Spending

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the county office's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup> 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.

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	4.9%	5.1%	5.1%
<b>County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):</b>	1.6%	1.7%	1.7%

### 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):

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

Yes

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	6,654,266.00		

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2020-21)	(2,406,875.66)	28,447,591.15	8.5%	Not Met
1st Subsequent Year (2021-22)	(2,502,311.38)	29,266,718.80	8.6%	Not Met
2nd Subsequent Year (2022-23)	(3,043,987.02)	29,729,511.02	10.2%	Not Met

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

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

- 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)

Projected deficit spending to cover one-time projects including technology improvements, increased expenditures related to COVID-19 (cleaning supplies, distance learning), contributions to Fd 09 to support Career Advancement Charter School and contributions to provide support to programs impacted by COVID-19 (New Teacher Project and Outdoor Science School) as well as projected salary and benefit increases. We continue to explore other funding opportunities and reductions to further limit deficit spending in the subsequent 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.

Ending Fund Balance County School Service Fund Projected Year Totals (Form 01I, Line F2 )/(Form MYPI, Line D2)		
Fiscal Year		Status
Current Year (2020-21)	25,636,299.14	Met
1st Subsequent Year (2021-22)	23,065,517.64	Met
2nd Subsequent Year (2022-23)	19,898,797.62	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.

Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)		
Fiscal Year		Status
Current Year (2020-21)	22,926,334.00	Met

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

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

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

Explanation:  
(required if NOT met)

## 8. CRITERION: Reserves

STANDARD: Available reserves<sup>1</sup> 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 uses<sup>2</sup>:

Percentage Level <sup>3</sup>		County Office Total Expenditures and Other Financing Uses <sup>3</sup>	
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

<sup>1</sup> 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.

<sup>2</sup> 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.

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	54,190,246	52,890,300	53,359,389
<b>County Office's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

### 8A. Calculating the County Office's Reserve Standard

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	54,190,246.24	52,890,299.92	53,359,389.02
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)	54,190,246.24	52,890,299.92	53,359,389.02
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,625,707.39	1,586,709.00	1,600,781.67
6. Reserve Standard - by Amount (From percentage level chart above)	632,000.00	632,000.00	632,000.00
7. <b>County Office's Reserve Standard</b> (Greater of Line A5 or Line A6)	<b>1,625,707.39</b>	<b>1,586,709.00</b>	<b>1,600,781.67</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
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)		0.00	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)	2,647,187.61	2,672,188.00	2,697,188.00
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)	2,647,187.61	2,672,188.00	2,697,188.00
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	4.88%	5.05%	5.05%
<b>County Office's Reserve Standard</b> (Section 8A, Line 7):	<b>1,625,707.39</b>	<b>1,586,709.00</b>	<b>1,600,781.67</b>
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)

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

### S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

### S3. Temporary Interfund Borrowings

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

Yes

- 1b. If Yes, identify the interfund borrowings:

Temporary interfund borrowing from Fund 01 to Fund 09, Fund 12, and Fund 13 as authorized per Board Resolution #20-23 approved on 7/16/2020.

### S4. Contingent Revenues

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

No

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

## S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2020-21)	(1,470,916.22)	(1,460,383.36)	-0.7%	(10,532.86)	Met
1st Subsequent Year (2021-22)	(1,666,499.45)	(1,588,026.00)	-4.7%	(78,473.45)	Met
2nd Subsequent Year (2022-23)	(1,759,297.31)	(1,666,909.00)	-5.3%	(92,388.31)	Not Met
<b>1b. Transfers In, County School Service Fund *</b>					
Current Year (2020-21)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, County School Service Fund *</b>					
Current Year (2020-21)	466,051.31	136,639.02	-70.7%	(329,412.29)	Not Met
1st Subsequent Year (2021-22)	466,051.31	136,639.02	-70.7%	(329,412.29)	Not Met
2nd Subsequent Year (2022-23)	466,051.31	136,639.02	-70.7%	(329,412.29)	Not Met

#### 1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption that may impact the county school service fund operational budget?

No

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

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

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

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

**Explanation:**  
(required if NOT met)

Decreased contribution for the Strong Workforce grant anticipated in FY 2022/23.

- 1b. MET - Projected transfers in have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**  
(required if NOT met)



- 1c. NOT MET - The projected transfers out of the county school service fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the county office's plan, with timeframes, for reducing or eliminating the transfers.

**Explanation:**  
(required if NOT met)

Decreased contribution to Fd 09 for Career Advancement Charter School due to increased LCFF revenues from Adopted Budget due to statewide LCFF reductions that were planned for, but were not implemented.

- 1d. NO - There have been no capital project cost overruns occurring since budget adoption that may impact the county school service fund operational budget.

**Project Information:**  
(required if YES)

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

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DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

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

Increase of \$1 will be paid using the same Fd 01 Obj 8011 and Fd 01 Obj 8625 funding sources.

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

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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?

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

**Explanation:**  
(Required if Yes)

Debt will be paid from the General Fund if other funds are no longer available.

## S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

#### 2. OPEB Liabilities

- a. Total OPEB liability  
b. OPEB plan(s) fiduciary net position (if applicable)  
c. Total/Net OPEB liability (Line 2a minus Line 2b)  
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?  
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation

Budget Adoption (Form 01CS, Item S7A)	First Interim
9,736,281.00	9,736,281.00
9,059,660.00	9,059,660.00
676,621.00	676,621.00
Actuarial	Actuarial
Jun 30, 2019	Jun 30, 2019

#### 3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method  
Current Year (2020-21)  
1st Subsequent Year (2021-22)  
2nd Subsequent Year (2022-23)

Budget Adoption (Form 01CS, Item S7A)	First Interim
0.00	0.00
0.00	0.00
0.00	0.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)  
(Funds 01-70, objects 3701-3752)  
Current Year (2020-21)  
1st Subsequent Year (2021-22)  
2nd Subsequent Year (2022-23)

908,437.34	952,970.66
867,701.00	910,959.00
928,107.00	967,720.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
Current Year (2020-21)  
1st Subsequent Year (2021-22)  
2nd Subsequent Year (2022-23)

0.00	0.00
0.00	0.00
0.00	0.00

- d. Number of retirees receiving OPEB benefits  
Current Year (2020-21)  
1st Subsequent Year (2021-22)  
2nd Subsequent Year (2022-23)

66	66
66	66
66	66

#### 4. Comments:

Projected OPEB contribution amounts listed for subsequent years is only for Fd 01.

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)		First Interim
0	0	0
0	0	0

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
Current Year (2020-21)  
1st Subsequent Year (2021-22)  
2nd Subsequent Year (2022-23)

Budget Adoption (Form 01CS, Item S7B)		First Interim
0	0	0
0	0	0
0	0	0

- b. Amount contributed (funded) for self-insurance programs  
Current Year (2020-21)  
1st Subsequent Year (2021-22)  
2nd Subsequent Year (2022-23)

0	0
0	0
0	0

4. Comments:

## S8. Status of Labor Agreements

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

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

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

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

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

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

#### Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

Yes

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

If No, continue with section S8A.

#### Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions				85.4

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

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

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

#### Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

Jul 01, 2018

End Date:

Jun 30, 2021

4. Salary settlement:

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

Yes

No

No

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement

117,514

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

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

A 2% increase to the salary schedule for 2020/21. Grants and General Fund revenues will be used to support these commitments.

#### Negotiations Not Settled

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

106,182

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

6. Amount included for any tentative salary schedule increases

0

0

0

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
5.0%	5.0%	5.0%

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

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

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

If Yes, explain the nature of the new costs:

No		
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**Certificated (Non-management) Step and Column Adjustments**

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

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

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
No	No	No

**Certificated (Non-management) - Other**

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


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

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

### Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

### Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	170.2	174.5	174.5	171.8

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

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

Yes

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

### Negotiations Settled Since Budget Adoption

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

Aug 20, 2020

3. Period covered by the agreement:

Begin Date:

Jul 01, 2020

End Date:

Jun 30, 2021

4. Salary settlement:

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

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

Yes

No

No

#### One Year Agreement

Total cost of salary settlement

257,040

% change in salary schedule from prior year

2.0%

or

#### Multiyear Agreement

Total cost of salary settlement

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

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

A 2% increase to the salary schedule for 2020/21. Grants and General Fund revenues will be used to support these commitments.

### Negotiations Not Settled

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

170,369

6. Amount included for any tentative salary schedule increases

Current Year  
(2020-21)

1st Subsequent Year  
(2021-22)

2nd Subsequent Year  
(2022-23)

0

0

0



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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
5.0%	5.0%	5.0%

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

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

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

If Yes, explain the nature of the new costs:

No		
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**Classified (Non-management) Step and Column Adjustments**

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

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

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
No	No	No

**Classified (Non-management) - Other**

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


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

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

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

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

Yes

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

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	40.7			40.9

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

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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")

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	No	No

**Negotiations Not Settled**

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

75,926

4. Amount included for any tentative salary schedule increases

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
0	0	0

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

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
5.0%	5.0%	5.0%

**Management/Supervisor/Confidential Step and Column Adjustments**

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

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

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

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

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

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

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

**Comments:**  
(optional)

A5. All units settled with a 2% salary schedule increase in FY 2020/21 which exceeds the state funded COLA of 0.00%  
A8. Change in Deputy Superintendent, Business Services (CBO) effective 7/1/2020 due to retirement.

## End of County Office First Interim Criteria and Standards Review

# Fund 01

## County School Service Fund

**The chief operating fund for all Local Education Agencies (LEAs), used to account for the ordinary operations of an LEA. All transactions except those accounted for in another fund are accounted for in this fund.**



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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	27,537,112.00	28,827,106.00	6,414,945.05	28,827,106.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,816,517.00	7,076,016.60	2,260,497.99	7,076,016.60	0.00	0.0%
3) Other State Revenue		8300-8599	6,211,332.61	6,753,994.63	792,882.42	6,828,602.38	74,607.75	1.1%
4) Other Local Revenue		8600-8799	8,677,516.36	8,936,253.37	1,881,633.77	8,840,393.41	(95,859.96)	-1.1%
5) TOTAL, REVENUES			48,242,477.97	51,593,370.60	11,349,959.23	51,572,118.39		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	10,868,102.90	11,406,578.92	3,515,131.66	11,285,788.95	120,789.97	1.1%
2) Classified Salaries		2000-2999	12,570,578.63	12,700,917.54	3,786,721.82	12,575,690.46	125,227.08	1.0%
3) Employee Benefits		3000-3999	14,381,642.99	13,958,276.53	3,674,597.38	13,673,400.78	284,875.75	2.0%
4) Books and Supplies		4000-4999	1,750,573.28	2,789,930.45	484,925.80	2,674,665.41	115,265.04	4.1%
5) Services and Other Operating Expenditures		5000-5999	7,297,392.70	8,759,667.63	1,727,111.15	8,911,666.98	(151,999.35)	-1.7%
6) Capital Outlay		6000-6999	86,200.00	86,200.00	0.00	82,700.00	3,500.00	4.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,974,756.00	4,974,756.00	953,405.88	4,974,756.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(75,056.00)	(100,430.31)	(1,539.06)	(125,061.36)	24,631.05	-24.5%
9) TOTAL, EXPENDITURES			51,854,190.50	54,575,896.76	14,140,354.63	54,053,607.22		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,611,712.53)	(2,982,526.16)	(2,790,395.40)	(2,481,488.83)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	466,051.31	466,051.31	15,000.00	136,639.02	329,412.29	70.7%
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			(466,051.31)	(466,051.31)	(15,000.00)	(136,639.02)		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,077,763.84)	(3,448,577.47)	(2,805,395.40)	(2,618,127.85)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24,639,369.33	28,254,426.99		28,254,426.99	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)			24,639,369.33	28,254,426.99		28,254,426.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,639,369.33	28,254,426.99		28,254,426.99		
2) Ending Balance, June 30 (E + F1e)			20,561,605.49	24,805,849.52		25,636,299.14		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,800.00	2,800.00		2,800.00		
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	1,301,781.48	1,782,317.10		1,811,802.21		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	2,600,327.75	2,602,827.75		2,602,827.75		
COP	0000	9760	1,400,327.75					
Deferred Maintenance	0000	9760	1,200,000.00					
COP	0000	9760		1,200,000.00				
Deferred Maintenance	0000	9760		1,402,827.75				
COP	0000	9760				1,200,000.00		
Deferred Maintenance	0000	9760				1,402,827.75		
d) Assigned								
Other Assignments		9780	16,656,696.26	20,417,904.67		21,218,869.18		
MAA Program	0000	9780	343,801.31					
Small District Support	0000	9780	1,835.84					
Differentiated Assistance	0000	9780	885,531.39					
SMAA Admin	0000	9780	2,096,357.87					
Classified Credentialing Program	0000	9780	75,000.00					
Mandated Cost Program	0000	9780	2,148,924.32					
Safety Program	0000	9780	73,083.21					
Special Projects	0000	9780	136,000.00					
Alternative Education	0000	9780	127,132.86					
Educational and Administrative Operat	0000	9780	10,540,209.94					
MAA Program	0000	9780		549,857.43				
Small Districts Support	0000	9780		1,835.84				
Differentiated Assistance	0000	9780		745,346.91				
SMAA Admin	0000	9780		2,211,868.22				
Classified Credentialing Program	0000	9780		175,000.00				
Mandated Cost Program	0000	9780		2,148,493.32				
Safety Program	0000	9780		89,412.77				
Special Projects	0000	9780		200,000.00				
Alternative Education	0000	9780		976,019.27				
Educational & Administrative Operator	0000	9780		12,956,609.02				
MAA Program	0000	9780				549,857.57		
Small Districts Support	0000	9780				1,835.84		
Differentiated Assistance	0000	9780				740,267.99		

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)
SMAA Admin	0000	9780				2,211,868.22		
Classified Credentialing Program	0000	9780				175,000.00		
Mandated Cost Program	0000	9780				2,148,493.32		
Safety Program	0000	9780				89,412.77		
Special Projects	0000	9780				200,000.00		
Alternative Education	0000	9780				1,408,678.72		
Educational & Administrative Operator	0000	9780				13,329,992.86		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Resource	Description	2020-21
		Projected Year Totals
5640	Medi-Cal Billing Option	166,497.29
6300	Lottery: Instructional Materials	34,970.78
6355	Direct Support Professional Training Program	55,918.02
6371	CalWORKs for ROCP or Adult Education	16,477.00
7311	Classified School Employee Professional De	5,411.04
7388	SB 117 COVID-19 LEA Response Funds	15,236.97
7510	Low-Performing Students Block Grant	1,078.00
8150	Ongoing & Major Maintenance Account (RM,	79,232.10
9010	Other Restricted Local	1,436,981.01
Total, Restricted Balance		1,811,802.21

# Fund 09

## Charter School Special Revenue Fund

**This fund may be used by authorizing LEAs to account separately for the operating activities of LEA-operated charter schools.**

**Career Advancement Charter**



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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	1,062,528.00	1,062,528.00	550,398.00	1,170,286.00	107,758.00	10.1%
2) Federal Revenue		8100-8299	318.00	170,441.00	8,158.00	170,441.00	0.00	0.0%
3) Other State Revenue		8300-8599	159,662.05	159,662.05	12,130.00	159,662.05	0.00	0.0%
4) Other Local Revenue		8600-8799	487,852.58	300,000.00	786.27	300,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,710,360.63	1,692,631.05	571,472.27	1,800,389.05		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	874,875.16	770,734.15	272,723.84	871,874.00	(101,139.85)	-13.1%
2) Classified Salaries		2000-2999	196,200.18	219,030.27	51,116.81	170,533.60	48,496.67	22.1%
3) Employee Benefits		3000-3999	635,192.51	585,786.31	141,817.43	524,326.54	61,459.77	10.5%
4) Books and Supplies		4000-4999	70,406.56	347,145.30	3,383.24	134,307.60	212,837.70	61.3%
5) Services and Other Operating Expenditures		5000-5999	426,006.57	249,000.37	2,684.88	249,000.37	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	13,255.00	1,539.06	13,255.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,202,680.98	2,184,951.40	473,265.26	1,963,297.11		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(492,320.35)	(492,320.35)	98,207.01	(162,908.06)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	447,051.31	447,051.31	0.00	117,639.02	(329,412.29)	-73.7%
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			447,051.31	447,051.31	0.00	117,639.02		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(45,269.04)	(45,269.04)	98,207.01	(45,269.04)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	129,801.25	242,201.65		242,201.65	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)			129,801.25	242,201.65		242,201.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			129,801.25	242,201.65		242,201.65		
2) Ending Balance, June 30 (E + F1e)			84,532.21	196,932.61		196,932.61		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	15,111.03	31,922.41		31,922.41		
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	69,421.18	165,010.20		165,010.20		
3% Reserve	0000	9780		58,898.91				
Career Advancement Charter	0000	9780		67,078.73				
3% Reserve	0000	9780				58,898.91		
Career Advancement Charter	0000	9780				67,078.73		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Resource	Description	2020/21
		Projected Year Totals
6300	Lottery: Instructional Materials	19,935.23
6512	Special Ed: Mental Health Services	11,987.18
Total, Restricted Balance		31,922.41

# Fund 10

## SELPA Pass-Through Fund

**This fund is used by the Administrative Unit (AU) of a multi-LEA Special Education Local Plan Area (SELPA) to account for special education revenue passed through to other member LEAs.**



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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,717,083.00	3,717,083.00	0.00	3,717,083.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,212,216.00	3,212,216.00	2,743,150.00	3,212,216.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,000.00	23,000.00	6,752.07	23,000.00	0.00	0.0%
5) TOTAL, REVENUES			6,952,299.00	6,952,299.00	2,749,902.07	6,952,299.00		
<b>B. EXPENDITURES</b>								
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	6,677,266.00	6,677,266.00	772,879.00	6,677,266.00	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			6,677,266.00	6,677,266.00	772,879.00	6,677,266.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			275,033.00	275,033.00	1,977,023.07	275,033.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			275,033.00	275,033.00	1,977,023.07	275,033.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	648,640.80	567,551.03		567,551.03	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)			648,640.80	567,551.03		567,551.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			648,640.80	567,551.03		567,551.03		
2) Ending Balance, June 30 (E + F1e)			923,673.80	842,584.03		842,584.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	923,673.80	842,584.03		842,584.03		
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		



Resource	Description	2020/21
		Projected Year Totals
3327	Special Ed: IDEA Mental Health Allocation Plan, Part B, Sec I	0.44
6500	Special Education	117,550.60
6512	Special Ed: Mental Health Services	725,032.99
Total, Restricted Balance		842,584.03

# Fund 11

## Adult Education Fund

**This fund is used to account separately for federal, state, and local revenues that are restricted or committed to adult education programs.**



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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	275,655.00	0.00	275,655.00	0.00	0.0%
3) Other State Revenue		8300-8599	63,377.00	70,089.00	0.00	70,089.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	500.00	163.97	500.00	0.00	0.0%
5) TOTAL, REVENUES			63,377.00	346,244.00	163.97	346,244.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	39,081.60	50,589.86	10,174.18	50,589.86	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	38,800.76	12,088.36	38,800.76	0.00	0.0%
3) Employee Benefits		3000-3999	21,437.54	48,181.51	12,033.80	48,181.50	0.01	0.0%
4) Books and Supplies		4000-4999	11.27	13,307.65	0.00	13,307.66	(0.01)	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	198,760.64	0.00	198,760.64	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	2,847.00	3,621.96	0.00	3,621.96	0.00	0.0%
9) TOTAL, EXPENDITURES			63,377.41	353,262.38	34,296.34	353,262.38		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(0.41)	(7,018.38)	(34,132.37)	(7,018.38)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(0.41)	(7,018.38)	(34,132.37)	(7,018.38)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.41	9,701.21		9,701.21	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.41	9,701.21		9,701.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.41	9,701.21		9,701.21		
2) Ending Balance, June 30 (E + F1e)			0.00	2,682.83		2,682.83		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	2,682.83		2,682.83		
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		

Resource	Description	2020/21
		Projected Year Totals
6391	Adult Education Program	2,682.83
Total, Restricted Balance		<u>2,682.83</u>

# Fund 12

## Child Development Fund

**This fund is used to account separately for federal, state, and local revenues to operate child development programs.**



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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	204,264.00	189,324.52	29,918.23	189,324.52	0.00	0.0%
3) Other State Revenue		8300-8599	591,419.00	749,070.89	416,598.71	1,066,198.60	317,127.71	42.3%
4) Other Local Revenue		8600-8799	200,537.00	200,537.00	10,712.19	200,537.00	0.00	0.0%
5) TOTAL, REVENUES			996,220.00	1,138,932.41	457,229.13	1,456,060.12		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	313,781.64	336,489.46	113,188.98	336,489.46	0.00	0.0%
3) Employee Benefits		3000-3999	195,612.73	203,531.04	67,720.32	203,531.13	(0.09)	0.0%
4) Books and Supplies		4000-4999	49,111.83	124,526.95	2,955.33	154,526.86	(29,999.91)	-24.1%
5) Services and Other Operating Expenditures		5000-5999	368,959.80	395,138.70	149,102.25	657,557.06	(262,418.36)	-66.4%
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	68,754.00	80,098.35	0.00	104,729.40	(24,631.05)	-30.8%
9) TOTAL, EXPENDITURES			996,220.00	1,139,784.50	332,966.88	1,456,833.91		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(852.09)	124,262.25	(773.79)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(852.09)	124,262.25	(773.79)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	39,123.72	66,325.62		66,325.62	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)			39,123.72	66,325.62		66,325.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,123.72	66,325.62		66,325.62		
2) Ending Balance, June 30 (E + F1e)			39,123.72	65,473.53		65,551.83		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	35,216.21	61,628.97		61,628.97		
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	3,907.55	3,844.56		3,922.86		
MAA	0000	9780	3,907.55					
MAA	0000	9780		3,844.56				
MAA	0000	9780				3,922.86		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(0.04)	0.00		0.00		



Resource	Description	2020/21
		Projected Year Totals
6131	Child Development: Resource & Referral Reserve Account	8,183.77
9010	Other Restricted Local	53,445.20
Total, Restricted Balance		61,628.97

# Fund 13

## Cafeteria Special Revenue Fund

**This fund is used to account separately for federal, state, and local revenues to operate the food service program**



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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	100.00	14.37	100.00	0.00	0.0%
5) TOTAL, REVENUES			50,100.00	50,100.00	14.37	50,100.00		
<b>B. EXPENDITURES</b>								
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	65,645.00	65,645.00	7,702.50	65,645.00	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	3,455.00	3,455.00	0.00	3,455.00	0.00	0.0%
9) TOTAL, EXPENDITURES			69,100.00	69,100.00	7,702.50	69,100.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(19,000.00)	(19,000.00)	(7,688.13)	(19,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	19,000.00	19,000.00	15,000.00	19,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			19,000.00	19,000.00	15,000.00	19,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	7,311.87	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		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	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		

# Fund 14

## Deferred Maintenance Fund

**This fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposes.**



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)
<b>A. REVENUES</b>								
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	10,000.00	10,000.00	3,494.22	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	3,494.22	10,000.00		
<b>B. EXPENDITURES</b>								
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	14,970.00	(14,970.00)	New
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	14,970.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			10,000.00	10,000.00	3,494.22	(4,970.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			10,000.00	10,000.00	3,494.22	(4,970.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,048,247.61	1,048,759.14		1,048,759.14	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)			1,048,247.61	1,048,759.14		1,048,759.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,048,247.61	1,048,759.14		1,048,759.14		
2) Ending Balance, June 30 (E + F1e)			1,058,247.61	1,058,759.14		1,043,789.14		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,058,247.61	1,058,759.14		1,043,789.14		
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		

# Fund 17

## Special Reserve Fund

**This fund is used primarily to provide for the accumulation of general fund moneys for general operating purposes other than for capital outlay.**





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)
<b>A. REVENUES</b>								
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	25,000.00	25,000.00	8,736.52	25,000.00	0.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	8,736.52	25,000.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			25,000.00	25,000.00	8,736.52	25,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			25,000.00	25,000.00	8,736.52	25,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,621,903.12	2,622,187.61		2,622,187.61	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,621,903.12	2,622,187.61		2,622,187.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,621,903.12	2,622,187.61		2,622,187.61		
2) Ending Balance, June 30 (E + F1e)			2,646,903.12	2,647,187.61		2,647,187.61		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,646,903.12	2,647,187.61		2,647,187.61		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

# Fund 35

## County School Facilities Fund

**This fund is used primarily to account for new school facility construction, modernization projects, and facility hardship grants.**



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)
<b>A. REVENUES</b>								
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	5,000.00	5,000.00	1,711.59	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	1,711.59	5,000.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			5,000.00	5,000.00	1,711.59	5,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			5,000.00	5,000.00	1,711.59	5,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	506,339.21	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			506,339.21	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			506,339.21	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			511,339.21	5,000.00		5,000.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	511,339.21	5,000.00		5,000.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

# Fund 71

## Retiree Benefit Fund

**This fund exists to account separately for amounts held in trust from salary reduction agreements, other irrevocable contributions for employees' retirement benefits, or both.**



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)
<b>A. REVENUES</b>								
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	850,000.00	850,000.00	212,367.21	850,000.00	0.00	0.0%
5) TOTAL, REVENUES			850,000.00	850,000.00	212,367.21	850,000.00		
<b>B. EXPENSES</b>								
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 Expenses		5000-5999	630,000.00	630,000.00	0.00	630,000.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			630,000.00	630,000.00	0.00	630,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			220,000.00	220,000.00	212,367.21	220,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			220,000.00	220,000.00	212,367.21	220,000.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	9,280,657.20	9,481,536.09		9,481,536.09	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)			9,280,657.20	9,481,536.09		9,481,536.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,280,657.20	9,481,536.09		9,481,536.09		
2) Ending Net Position, June 30 (E + F1e)			9,500,657.20	9,701,536.09		9,701,536.09		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	9,500,657.20	9,701,536.09		9,701,536.09		



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>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	61.87	61.87	61.87	61.87	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	903.13	903.13	903.13	903.13	0.00	0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	965.00	965.00	965.00	965.00	0.00	0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	82.63	82.63	82.63	82.63	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	6.27	6.27	6.27	6.27	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%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	88.90	88.90	88.90	88.90	0.00	0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	1,053.90	1,053.90	1,053.90	1,053.90	0.00	0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. County Operations Grant ADA</b>	37,306.28	37,306.28	37,306.28	37,306.28	0.00	0%
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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>C. CHARTER SCHOOL ADA</b>						
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.						
<b>FUND 01: Charter School ADA corresponding to SACS financial data reported in Fund 01.</b>						
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)]	0.00	0.00	0.00	0.00	0.00	0%
d. Total, Charter School County Program Alternative Education ADA (Sum of Lines C2a through C2c)	0.00	0.00	0.00	0.00	0.00	0%
3. 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 C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2d, and C3f)	0.00	0.00	0.00	0.00	0.00	0%
<b>FUND 09 or 62: Charter School ADA corresponding to SACS financial data reported in Fund 09 or Fund 62.</b>						
5. Total Charter School Regular ADA	115.00	115.00	115.00	115.00	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)	115.00	115.00	115.00	115.00	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	115.00	115.00	115.00	115.00	0.00	0%

Section I - Expenditures	Funds 01, 09, and 62			2020-21 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	56,153,543.35
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,816,241.74
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	1,846,455.61
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	82,700.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	624,756.00
4. Other Transfers Out	All	9200	7200-7299	4,350,000.00
5. Interfund Transfers Out	All	9300	7600-7629	136,639.02
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
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)				7,040,550.63
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	19,000.00
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)				46,315,750.98

Section II - Expenditures Per ADA		2020-21 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*		1,080.00
B. Expenditures per ADA (Line I.E divided by Line II.A)		42,884.95
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.)	42,803,243.74	39,849.96
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)	42,803,243.74	39,849.96
B. Required effort (Line A.2 times 90%)	38,522,919.37	35,864.96
C. Current year expenditures (Line I.E and Line II.B)	46,315,750.98	42,884.95
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2022-23 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		37,306.28	0.00%	37,306.28	0.00%	37,306.28
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	21,328,608.00	3.99%	22,179,942.00	0.00%	22,179,942.00
2. Federal Revenues	8100-8299	4,350,000.00	0.00%	4,350,000.00	0.00%	4,350,000.00
3. Other State Revenues	8300-8599	275,946.00	0.00%	275,946.00	0.00%	275,946.00
4. Other Local Revenues	8600-8799	1,546,544.85	0.00%	1,546,545.00	0.00%	1,546,545.00
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	(1,460,383.36)	8.74%	(1,588,025.58)	4.97%	(1,666,909.00)
6. Total (Sum lines A1 thru A5c)		26,040,715.49	2.78%	26,764,407.42	-0.29%	26,685,524.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				6,638,413.70		7,013,862.78
b. Step & Column Adjustment				94,979.08		91,181.22
c. Cost-of-Living Adjustment						
d. Other Adjustments				280,470.00		(26,437.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,638,413.70	5.66%	7,013,862.78	0.92%	7,078,607.00
2. Classified Salaries						
a. Base Salaries				6,943,771.59		7,087,097.00
b. Step & Column Adjustment				73,482.99		85,045.00
c. Cost-of-Living Adjustment				69,842.42		(100,805.00)
d. Other Adjustments				0.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,943,771.59	2.06%	7,087,097.00	-0.22%	7,071,337.00
3. Employee Benefits	3000-3999	6,925,241.09	6.39%	7,368,092.00	7.02%	7,885,017.00
4. Books and Supplies	4000-4999	1,021,487.56	-4.72%	973,238.00	-3.19%	942,238.00
5. Services and Other Operating Expenditures	5000-5999	3,686,385.23	-3.50%	3,557,429.00	-2.04%	3,484,741.00
6. Capital Outlay	6000-6999	66,200.00	0.00%	66,200.00	0.00%	66,200.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,350,000.00	0.00%	4,350,000.00	0.00%	4,350,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,320,547.04)	-2.63%	(1,285,839.00)	-0.04%	(1,285,268.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	136,639.02	0.00%	136,639.02	0.00%	136,639.02
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)		28,447,591.15	2.88%	29,266,718.80	1.58%	29,729,511.02
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		(2,406,875.66)		(2,502,311.38)		(3,043,987.02)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		26,231,372.59		23,824,496.93		21,322,185.55
2. Ending Fund Balance (Sum lines C and D1)		23,824,496.93		21,322,185.55		18,278,198.53
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,800.00		2,800.00		2,800.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	2,602,827.75		1,200,000.00		1,200,000.00
d. Assigned	9780	21,218,869.18		20,119,385.55		17,075,398.53
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		23,824,496.93		21,322,185.55		18,278,198.53

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
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
(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	2,647,187.61		2,672,188.00		2,697,188.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,647,187.61		2,672,188.00		2,697,188.00
<b>F. ASSUMPTIONS</b>						
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.						
Other salary adjustments include anticipated changes in programmatic need and projected salary costs being shifted to Unrestricted after Restricted funding has been exhausted. Other salary adjustments included in the projections years are based on anticipated funding reductions in local and categorical programs. Examples of Restricted programs with known or anticipated decreased funding in the projection years include: One-time CARES and COVID-19 Response, ESSA Comprehensive Support and Improvement (CSI) grant, Justice Assistance grant, Strong Workforce grants, Student Services Census grant, Student Services Homeless Youth grant.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	7,498,498.00	0.00%	7,498,498.00	0.00%	7,498,498.00
2. Federal Revenues	8100-8299	2,726,016.60	-53.61%	1,264,641.00	-13.84%	1,089,641.00
3. Other State Revenues	8300-8599	6,552,656.38	-6.57%	6,122,316.00	5.71%	6,472,067.00
4. Other Local Revenues	8600-8799	7,293,848.56	-2.91%	7,081,630.00	-4.26%	6,780,030.00
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	1,460,383.36	8.74%	1,588,026.00	4.97%	1,666,909.00
6. Total (Sum lines A1 thru A5c)		25,531,402.90	-7.74%	23,555,111.00	-0.20%	23,507,145.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				4,647,375.25		4,342,929.25
b. Step & Column Adjustment				65,980.00		56,458.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(370,426.00)		(35,936.25)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,647,375.25	-6.55%	4,342,929.25	0.47%	4,363,451.00
2. Classified Salaries						
a. Base Salaries				5,631,918.87		5,637,298.87
b. Step & Column Adjustment				67,584.00		67,646.13
c. Cost-of-Living Adjustment				0.00		
d. Other Adjustments				(62,204.00)		(229,134.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,631,918.87	0.10%	5,637,298.87	-2.86%	5,475,811.00
3. Employee Benefits	3000-3999	6,748,159.69	2.81%	6,938,120.00	4.71%	7,264,612.00
4. Books and Supplies	4000-4999	1,653,177.85	-54.83%	746,662.00	-11.00%	664,539.00
5. Services and Other Operating Expenditures	5000-5999	5,225,281.75	-20.45%	4,156,537.00	-2.30%	4,061,046.00
6. Capital Outlay	6000-6999	16,500.00	0.00%	16,500.00	0.00%	16,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	624,756.00	0.00%	624,756.00	0.00%	624,756.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,195,485.68	-2.90%	1,160,778.00	-0.14%	1,159,163.00
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)		25,742,655.09	-8.23%	23,623,581.12	0.03%	23,629,878.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(211,252.19)		(68,470.12)		(122,733.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,023,054.40		1,811,802.21		1,743,332.09
2. Ending Fund Balance (Sum lines C and D1)		1,811,802.21		1,743,332.09		1,620,599.09
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,811,802.21		1,743,332.09		1,620,599.09
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,811,802.21		1,743,332.09		1,620,599.09

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
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					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
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.						
Other salary adjustments include reductions in the projections years based on anticipated funding reductions in local and categorical programs. Examples of programs with known or anticipated decreased funding in the projection years include: One-time CARES and COVID-19 Response, ESSA Comprehensive Support and Improvement (CSI) grant, Justice Assistance grant, Strong Workforce grants, Student Services Census grant, Student Services Homeless Youth grant. Salary costs that may continue beyond restricted funding cycle have been accounted for in other salary adjustments in Unrestricted funding.						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
		37,306.28	0.00%	37,306.28	0.00%	37,306.28
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	28,827,106.00	2.95%	29,678,440.00	0.00%	29,678,440.00
2. Federal Revenues	8100-8299	7,076,016.60	-20.65%	5,614,641.00	-3.12%	5,439,641.00
3. Other State Revenues	8300-8599	6,828,602.38	-6.30%	6,398,262.00	5.47%	6,748,013.00
4. Other Local Revenues	8600-8799	8,840,393.41	-2.40%	8,628,175.00	-3.50%	8,326,575.00
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%	0.42	-100.00%	0.00
6. Total (Sum lines A1 thru A5c)		51,572,118.39	-2.43%	50,319,518.42	-0.25%	50,192,669.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				11,285,788.95		11,356,792.03
b. Step & Column Adjustment				160,959.08		147,639.22
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(89,956.00)		(62,373.25)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,285,788.95	0.63%	11,356,792.03	0.75%	11,442,058.00
2. Classified Salaries						
a. Base Salaries				12,575,690.46		12,724,395.87
b. Step & Column Adjustment				141,066.99		152,691.13
c. Cost-of-Living Adjustment				69,842.42		(100,805.00)
d. Other Adjustments				(62,204.00)		(229,134.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,575,690.46	1.18%	12,724,395.87	-1.39%	12,547,148.00
3. Employee Benefits	3000-3999	13,673,400.78	4.63%	14,306,212.00	5.90%	15,149,629.00
4. Books and Supplies	4000-4999	2,674,665.41	-35.70%	1,719,900.00	-6.58%	1,606,777.00
5. Services and Other Operating Expenditures	5000-5999	8,911,666.98	-13.44%	7,713,966.00	-2.18%	7,545,787.00
6. Capital Outlay	6000-6999	82,700.00	0.00%	82,700.00	0.00%	82,700.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,974,756.00	0.00%	4,974,756.00	0.00%	4,974,756.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(125,061.36)	0.00%	(125,061.00)	0.83%	(126,105.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	136,639.02	0.00%	136,639.02	0.00%	136,639.02
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)		54,190,246.24	-2.40%	52,890,299.92	0.89%	53,359,389.02
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(2,618,127.85)		(2,570,781.50)		(3,166,720.02)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		28,254,426.99		25,636,299.14		23,065,517.64
2. Ending Fund Balance (Sum lines C and D1)		25,636,299.14		23,065,517.64		19,898,797.62
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,800.00		2,800.00		2,800.00
b. Restricted	9740	1,811,802.21		1,743,332.09		1,620,599.09
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	2,602,827.75		1,200,000.00		1,200,000.00
d. Assigned	9780	21,218,869.18		20,119,385.55		17,075,398.53
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		25,636,299.14		23,065,517.64		19,898,797.62

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. County School Service Fund						
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
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			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	2,647,187.61		2,672,188.00		2,697,188.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,647,187.61		2,672,188.00		2,697,188.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.88%		5.05%		5.05%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		6,654,266.00				
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)		54,190,246.24		52,890,299.92		53,359,389.02
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		54,190,246.24		52,890,299.92		53,359,389.02
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)		54,190,246.24		52,890,299.92		53,359,389.02
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 8 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,625,707.39		1,586,709.00		1,600,781.67
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 8 for calculation details)		632,000.00		632,000.00		632,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,625,707.39		1,586,709.00		1,600,781.67
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

**SANTA CRUZ COUNTY OFFICE OF EDUCATION**  
**GENERAL FUND SUMMARY 2020-21**  
**2020-21 FIRST INTERIM**

	Various	06XX	0830		33XX/65XX	CATS	8150	9XXX		
	General	Alternative		Total	Special	Categoricals	Routine &	Local	Total	Total General
	Unrestricted	Education	CTEP	Unrestricted	Education		Maintenance	Programs	Restricted	Fund
<b>Revenues</b>										
LCFF Revenues	9,111,796	12,216,812	-	21,328,608	7,498,498	-	-	-	7,498,498	28,827,106
Federal Revenues	-	-	-	-	553,144	2,172,873	-	-	2,726,017	2,726,017
Federal Pass Through	4,350,000	-	-	4,350,000	-	-	-	-	-	4,350,000
Other State Revenues	275,946	-	-	275,946	3,851,646	2,701,010	-	-	6,552,656	6,828,602
Other Local Revenues	1,446,545	-	100,000	1,546,545	-	135,039	-	7,158,810	7,293,849	8,840,393
<b>Total Revenue</b>	<b>15,184,287</b>	<b>12,216,812</b>	<b>100,000</b>	<b>27,501,099</b>	<b>11,903,288</b>	<b>5,008,922</b>	<b>-</b>	<b>7,158,810</b>	<b>24,071,020</b>	<b>51,572,118</b>
<b>Expenditures</b>										
Certificated Salaries	1,781,567	4,697,458	159,389	6,638,414	2,913,816	587,235	-	1,146,324	4,647,375	11,285,789
Classified Salaries	4,912,295	1,909,612	121,865	6,943,772	2,769,474	635,986	324,064	1,902,395	5,631,919	12,575,690
Employee Benefits	3,568,660	3,227,710	128,871	6,925,241	3,705,175	1,464,405	219,721	1,358,860	6,748,160	13,673,401
Books and Supplies	436,390	564,097	21,000	1,021,488	275,451	912,851	30,785	434,091	1,653,178	2,674,665
Services, Other Operating Expenditures	2,115,021	1,518,175	53,189	3,686,385	1,712,941	1,171,025	219,771	2,121,546	5,225,282	8,911,667
Capital Outlay	66,200	-	-	66,200	16,500	-	-	-	16,500	82,700
Other Outgo	-	-	-	-	-	-	-	624,756	624,756	624,756
Pass Through	4,350,000	-	-	4,350,000	-	-	-	-	-	4,350,000
Indirect Costs	(2,311,775)	946,214	45,014	(1,320,547)	660,353	154,658	66,696	313,779	1,195,486	(125,061)
<b>Total Expenditures</b>	<b>14,918,359</b>	<b>12,863,266</b>	<b>529,327</b>	<b>28,310,952</b>	<b>12,053,709</b>	<b>4,926,160</b>	<b>861,036</b>	<b>7,901,750</b>	<b>25,742,655</b>	<b>54,053,607</b>
<b>Interfund Transfers</b>										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	(117,639)	(19,000)	-	(136,639)	-	-	-	-	-	(136,639)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,839,290)	(50,420)	429,327	(1,460,383)	150,420	25,160	856,100	428,703	1,460,383	-
<b>Total Transfers</b>	<b>(1,956,929)</b>	<b>(69,420)</b>	<b>429,327</b>	<b>(1,597,022)</b>	<b>150,420</b>	<b>25,160</b>	<b>856,100</b>	<b>428,703</b>	<b>1,460,383</b>	<b>(136,639)</b>
<b>Beginning Balance</b>	<b>24,061,407</b>	<b>2,169,966</b>	<b>-</b>	<b>26,231,373</b>	<b>-</b>	<b>187,667</b>	<b>84,169</b>	<b>1,751,218</b>	<b>2,023,054</b>	<b>28,254,427</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(1,691,001)</b>	<b>(715,875)</b>	<b>-</b>	<b>(2,406,876)</b>	<b>-</b>	<b>107,922</b>	<b>(4,936)</b>	<b>(314,238)</b>	<b>(211,252)</b>	<b>(2,618,128)</b>
<b>Ending Fund Balance</b>	<b>22,370,406</b>	<b>1,454,091</b>	<b>-</b>	<b>23,824,497</b>	<b>-</b>	<b>295,589</b>	<b>79,233</b>	<b>1,436,980</b>	<b>1,811,802</b>	<b>25,636,299</b>
<b>Components of Ending Fund Balance:</b>										
Nonspendable	2,800	-	-	2,800	-	-	-	-	-	2,800
Restricted	-	-	-	-	-	295,589	79,233	1,436,980	1,811,802	1,811,802
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	19,767,278	1,454,091	-	21,221,369	-	-	-	-	-	21,221,369
Assigned (COPS)	1,400,328	-	-	1,400,328	-	-	-	-	-	1,400,328
Committed (COPS)	1,200,000	-	-	1,200,000	-	-	-	-	-	1,200,000
Reserve for Economic Certainty	-	-	-	-	-	-	-	-	-	-

**SANTA CRUZ COUNTY OFFICE OF EDUCATION**  
**ALL FUNDS SUMMARY 2020-21**  
**2020-21 FIRST INTERIM**

	Fund 01	Fund 09	Fund 10	Fund 11	Fund 12	Fund 13	Fund 14	Fund 17	Fund 35	Fund 71	
	General Fund	Charter	SELPA Pass-Through	Adult Education Block Grant	Child Development	Cafeteria	Deferred Maintenance	Special Reserve	County Schools Facility	Retiree Benefit Trust	Total of All Funds
<b>Revenues</b>											
LCFF Revenues	28,827,106	1,170,286	-	-	-	-	-	-	-	-	29,997,392
Federal Revenues	2,726,017	170,441	-	275,655	189,325	45,000	-	-	-	-	3,406,437
Federal Pass Through	4,350,000	-	3,717,083	-	-	-	-	-	-	-	8,067,083
Other State Revenues	6,828,602	159,662	3,212,216	70,089	1,066,199	5,000	-	-	-	-	11,341,768
Other Local Revenues	8,840,393	300,000	23,000	500	200,537	100	10,000	25,000	5,000	850,000	10,254,530
<b>Total Revenue</b>	<b>51,572,118</b>	<b>1,800,389</b>	<b>6,952,299</b>	<b>346,244</b>	<b>1,456,060</b>	<b>50,100</b>	<b>10,000</b>	<b>25,000</b>	<b>5,000</b>	<b>850,000</b>	<b>63,067,211</b>
<b>Expenditures</b>											
Certificated Salaries	11,285,789	871,874	-	50,590	-	-	-	-	-	-	12,208,253
Classified Salaries	12,575,690	170,534	-	38,801	336,489	-	-	-	-	-	13,121,514
Employee Benefits	13,673,401	524,327	-	48,182	203,531	-	-	-	-	-	14,449,440
Books and Supplies	2,674,665	134,308	-	13,308	154,527	65,645	-	-	-	-	3,042,453
Services, Other Operating Expenditures	8,911,667	249,000	-	198,761	657,557	-	-	-	-	630,000	10,646,985
Capital Outlay	82,700	-	-	-	-	-	14,970	-	-	-	97,670
Other Outgo	624,756	-	2,046,490	-	-	-	-	-	-	-	2,671,246
Pass Through	4,350,000	-	4,630,776	-	-	-	-	-	-	-	8,980,776
Indirect Costs	(125,061)	13,255	-	3,622	104,729	3,455	-	-	-	-	0
<b>Total Expenditures</b>	<b>54,053,607</b>	<b>1,963,297</b>	<b>6,677,266</b>	<b>353,262</b>	<b>1,456,834</b>	<b>69,100</b>	<b>14,970</b>	<b>-</b>	<b>-</b>	<b>630,000</b>	<b>65,218,337</b>
<b>Interfund Transfers</b>											
Transfers In	-	117,639	-	-	-	19,000	-	-	-	-	136,639
Transfers Out	(136,639)	-	-	-	-	-	-	-	-	-	(136,639)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
Contributions	-	-	-	-	-	-	-	-	-	-	-
<b>Total Transfers</b>	<b>(136,639)</b>	<b>117,639</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Beginning Balance</b>	<b>28,254,427</b>	<b>242,201</b>	<b>567,551</b>	<b>9,701</b>	<b>66,326</b>	<b>0</b>	<b>1,048,759</b>	<b>2,622,188</b>	<b>-</b>	<b>9,481,536</b>	<b>42,292,689</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(2,618,128)</b>	<b>(45,269)</b>	<b>275,033</b>	<b>(7,018)</b>	<b>(774)</b>	<b>-</b>	<b>(4,970)</b>	<b>25,000</b>	<b>5,000</b>	<b>220,000</b>	<b>(2,151,126)</b>
<b>Ending Fund Balance</b>	<b>25,636,299</b>	<b>196,932</b>	<b>842,584</b>	<b>2,683</b>	<b>65,553</b>	<b>0</b>	<b>1,043,789</b>	<b>2,647,188</b>	<b>5,000</b>	<b>9,701,536</b>	<b>40,141,563</b>
<b>Components of Ending Fund Balance:</b>											
Nonspendable	2,800	-	-	-	-	-	-	-	-	-	2,800
Restricted	1,811,802	31,922	842,584	2,683	61,630	0	-	-	5,000	9,701,536	12,457,157
Committed	-	-	-	-	-	-	1,043,789	-	-	-	1,043,789
Assigned	21,221,369	106,111	-	-	3,923	-	-	2,647,188	-	-	23,978,590
Assigned (COPS)	1,400,328	-	-	-	-	-	-	-	-	-	1,400,328
Committed (COPS)	1,200,000	-	-	-	-	-	-	-	-	-	1,200,000
Reserve for Economic Certainty	-	58,899	-	-	-	-	-	-	-	-	58,899

**SANTA CRUZ COUNTY OFFICE OF EDUCATION**  
**GENERAL FUND SUMMARY 2021-22**  
**2020-21 FIRST INTERIM**

	Various	06XX	0830		33XX/65XX	Various	8150	9XXX		
	General Unrestricted	Alternative Education	CTEP		Special Education	Categoricals	Routine & Restricted Maintenance	Local Programs		
<b>Revenues</b>										
LCFF Revenues	9,282,063	12,897,879	-		7,498,498	-	-	-		
Federal Revenues	-	-	-		553,144	711,497	-	-		
Federal Pass Through	4,350,000	-	-		-	-	-	-		
Other State Revenues	275,946	-	-		4,356,512	1,765,804	-	-		
Other Local Revenues	1,446,545	-	100,000		-	135,039	-	6,946,591		
<b>Total Revenue</b>	<b>15,354,554</b>	<b>12,897,879</b>	<b>100,000</b>		<b>12,408,154</b>	<b>2,612,340</b>	<b>-</b>	<b>6,946,591</b>		
<b>Expenditures</b>										
Certificated Salaries	2,096,816	4,755,586	161,461	7,013,863	3,040,640	153,078	-	1,149,212	4,342,929	11,356,792
Classified Salaries	5,031,243	1,932,527	123,327	7,087,097	2,802,708	588,200	327,953	1,918,437	5,637,298	12,724,395
Employee Benefits	3,867,255	3,365,844	134,992	7,368,092	3,936,464	1,342,473	233,165	1,426,017	6,938,120	14,306,212
Books and Supplies	388,140	564,097	21,000	973,238	275,451	97,270	30,785	343,156	746,662	1,719,900
Services, Other Operating Expenditures	1,986,065	1,518,175	53,189	3,557,429	1,713,741	347,753	215,634	1,879,410	4,156,537	7,713,966
Capital Outlay	66,200	-	-	66,200	16,500	-	-	-	16,500	82,700
Other Outgo	-	-	-	-	-	-	-	624,756	624,756	624,756
Pass Through	4,350,000	-	-	4,350,000	-	-	-	-	-	4,350,000
Indirect Costs	(2,277,067)	946,214	45,014	(1,285,839)	683,072	110,380	66,365	300,961	1,160,778	(125,061)
<b>Total Expenditures</b>	<b>15,508,653</b>	<b>13,082,444</b>	<b>538,982</b>	<b>29,130,079</b>	<b>12,468,574</b>	<b>2,639,154</b>	<b>873,902</b>	<b>7,641,948</b>	<b>23,623,579</b>	<b>52,753,657</b>
<b>Interfund Transfers</b>										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	(117,639)	(19,000)	-	(136,639)	-	-	-	-	-	(136,639)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,976,588)	(50,420)	438,982	(1,588,026)	60,420	-	873,902	653,703	1,588,026	-
<b>Total Transfers</b>	<b>(2,094,227)</b>	<b>(69,420)</b>	<b>438,982</b>	<b>(1,724,665)</b>	<b>60,420</b>	<b>-</b>	<b>873,902</b>	<b>653,703</b>	<b>1,588,026</b>	<b>(136,639)</b>
<b>Beginning Balance</b>	<b>22,370,406</b>	<b>1,454,091</b>	<b>-</b>	<b>23,824,497</b>	<b>-</b>	<b>295,589</b>	<b>79,233</b>	<b>1,436,980</b>	<b>1,811,802</b>	<b>25,636,299</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(2,248,326)</b>	<b>(253,985)</b>	<b>-</b>	<b>(2,502,311)</b>	<b>-</b>	<b>(26,815)</b>	<b>-</b>	<b>(41,655)</b>	<b>(68,470)</b>	<b>(2,570,781)</b>
<b>Ending Fund Balance</b>	<b>20,122,080</b>	<b>1,200,106</b>	<b>-</b>	<b>21,322,186</b>	<b>-</b>	<b>268,774</b>	<b>79,233</b>	<b>1,395,325</b>	<b>1,743,332</b>	<b>23,065,518</b>
<b>Components of Ending Fund Balance:</b>										
<b>Nonspendable</b>	<b>2,800</b>	<b>-</b>	<b>-</b>	<b>2,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,800</b>
<b>Restricted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>268,774</b>	<b>-</b>	<b>1,395,325</b>	<b>1,664,099</b>	<b>1,664,099</b>
<b>Committed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Assigned</b>	<b>17,521,452</b>	<b>1,200,106</b>	<b>-</b>	<b>18,721,558</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>18,721,558</b>
<b>Assigned (COPS)</b>	<b>1,397,828</b>	<b>-</b>	<b>-</b>	<b>1,397,828</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,397,828</b>
<b>Committed (COPS)</b>	<b>1,200,000</b>	<b>-</b>	<b>-</b>	<b>1,200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,200,000</b>

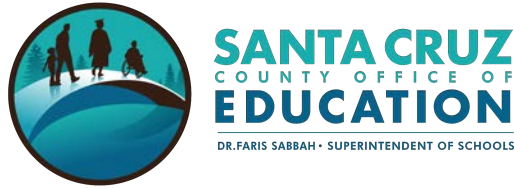
**SANTA CRUZ COUNTY OFFICE OF EDUCATION**  
**GENERAL FUND SUMMARY 2022-23**  
**2020-21 FIRST INTERIM**

	Various General Unrestricted	06XX Alternative Education	0830 CTEP	Total Unrestricted	33XX/65XX Special Education	Various Categoricals	8150 Routine & Restricted Maintenance	9XXX Local Programs	Total Restricted	Total General Fund
<b>Revenues</b>										
LCFF Revenues	9,282,063	12,897,879	-	22,179,942	7,498,498	-	-	-	7,498,498	29,678,440
Federal Revenues	-	-	-	-	553,144	536,497	-	-	1,089,641	1,089,641
Federal Pass Through	4,350,000	-	-	4,350,000	-	-	-	-	-	4,350,000
Other State Revenues	275,946	-	-	275,946	4,764,129	1,707,938	-	-	6,472,067	6,748,013
Other Local Revenues	1,446,545	-	100,000	1,546,545	-	135,039	-	6,644,991	6,780,030	8,326,574
<b>Total Revenue</b>	<b>15,354,554</b>	<b>12,897,879</b>	<b>100,000</b>	<b>28,352,433</b>	<b>12,815,771</b>	<b>2,379,474</b>	<b>-</b>	<b>6,644,991</b>	<b>21,840,236</b>	<b>50,192,668</b>
<b>Expenditures</b>										
Certificated Salaries	2,097,639	4,817,408	163,560	7,078,607	3,080,168	128,632	-	1,154,651	4,363,451	11,442,058
Classified Salaries	4,990,813	1,955,718	124,807	7,071,337	2,836,340	545,415	331,888	1,762,168	5,475,811	12,547,148
Employee Benefits	4,095,358	3,643,656	146,003	7,885,017	4,242,578	1,344,701	251,609	1,425,724	7,264,612	15,149,628
Books and Supplies	345,140	576,097	21,000	942,238	275,451	15,147	30,785	343,156	664,539	1,606,776
Services, Other Operating Expenditures	1,908,377	1,523,175	53,189	3,484,741	1,713,741	314,879	207,769	1,824,658	4,061,046	7,545,787
Capital Outlay	66,200	-	-	66,200	16,500	-	-	-	16,500	82,700
Other Outgo	-	-	-	-	-	-	-	624,756	624,756	624,756
Pass Through	4,350,000	-	-	4,350,000	-	-	-	-	-	4,350,000
Indirect Costs	(2,276,496)	946,214	45,014	(1,285,268)	701,414	92,096	65,736	299,917	1,159,163	(126,105)
<b>Total Expenditures</b>	<b>15,577,031</b>	<b>13,462,268</b>	<b>553,572</b>	<b>29,592,871</b>	<b>12,866,192</b>	<b>2,440,870</b>	<b>887,786</b>	<b>7,435,030</b>	<b>23,629,878</b>	<b>53,222,749</b>
<b>Interfund Transfers</b>										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	(117,639)	(19,000)	-	(136,639)	-	-	-	-	-	(136,639)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(2,070,061)	(50,420)	453,572	(1,666,909)	50,420	-	887,786	728,703	1,666,909	-
<b>Total Transfers</b>	<b>(2,187,700)</b>	<b>(69,420)</b>	<b>453,572</b>	<b>(1,803,548)</b>	<b>50,420</b>	<b>-</b>	<b>887,786</b>	<b>728,703</b>	<b>1,666,909</b>	<b>(136,639)</b>
<b>Beginning Balance</b>	<b>20,122,080</b>	<b>1,200,106</b>	<b>-</b>	<b>21,322,186</b>	<b>-</b>	<b>268,774</b>	<b>79,233</b>	<b>1,395,325</b>	<b>1,743,332</b>	<b>23,065,518</b>
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(2,410,178)</b>	<b>(633,809)</b>	<b>-</b>	<b>(3,043,987)</b>	<b>-</b>	<b>(61,396)</b>	<b>-</b>	<b>(61,336)</b>	<b>(122,732)</b>	<b>(3,166,719)</b>
<b>Ending Fund Balance</b>	<b>17,711,902</b>	<b>566,297</b>	<b>-</b>	<b>18,278,199</b>	<b>-</b>	<b>207,378</b>	<b>79,233</b>	<b>1,333,989</b>	<b>1,620,600</b>	<b>19,898,799</b>
<b>Components of Ending Fund Balance:</b>										
<b>Nonspendable</b>	<b>2,800</b>	<b>-</b>	<b>-</b>	<b>2,800</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,800</b>
<b>Restricted</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>207,378</b>	<b>79,233</b>	<b>1,333,989</b>	<b>1,620,600</b>	<b>1,620,600</b>
<b>Assigned</b>	<b>15,113,774</b>	<b>566,297</b>	<b>-</b>	<b>15,680,071</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,680,071</b>
<b>Assigned (COPS)</b>	<b>1,395,328</b>	<b>-</b>	<b>-</b>	<b>1,395,328</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,395,328</b>
<b>Committed (COPS)</b>	<b>1,200,000</b>	<b>-</b>	<b>-</b>	<b>1,200,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,200,000</b>

**SANTA CRUZ COUNTY OFFICE OF EDUCATION  
2020-21 FIRST INTERIM FORM CASH**

		2020-21 Projected Budget @ 1st Interim	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
<b>A. Beginning Cash</b>	9110	<b>28,485,205</b>	28,485,205	27,838,971	26,325,713	28,026,724	24,954,485	23,428,256	27,489,696	26,844,839	25,016,926	24,163,727	24,842,023	25,095,742	22,926,334	28,485,205
<b>B. Receipts</b>																
Revenue Limit:																
Property Tax	8020-8079	<b>12,712,701</b>	10,656.46	21,736	166,134	42,355	9,237	5,471,722	477,140	96,692	18,934	4,548,657	1,025,599	823,837		12,712,701
State Aid:	8010-8019	<b>16,114,405</b>	2,376,530	600,398	2,116,420	1,080,715	1,080,715	2,043,260	1,245,195	652,021.88	1,116,769	664,732	664,732	-	2,472,917	16,114,405
Other	8080-8099	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Federal Revenues	8100-8299	<b>7,076,017</b>	996,099	36,387	1,151,350	76,662	319,322	14,520	267,944	168,827	1,844,285	(338,886)	360,896	231,489	1,947,121	7,076,017
Other State Rev	8300-8599	<b>6,828,602</b>	43,672	19,593	473,046	256,572	306,720	438,356	484,853	299,327	86,319	590,346	329,510	322,143	3,178,144	6,828,602
Other Local Rev	8600-8799	<b>8,840,393</b>	487,297	614,457	387,663	392,217	(28,360)	1,320,578	377,144	362,361	1,001,149	729,394	721,288	2,067,824	407,380	8,840,393
Interfund Transfers	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing	8931-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Receipts</b>		<b>51,572,118</b>	<b>3,914,255</b>	<b>1,292,571</b>	<b>4,294,612</b>	<b>1,848,521</b>	<b>1,687,635</b>	<b>9,288,436</b>	<b>2,852,277</b>	<b>1,579,230</b>	<b>4,067,457</b>	<b>6,194,243</b>	<b>3,102,026</b>	<b>3,445,294</b>	<b>8,005,562</b>	<b>51,572,118</b>
<b>C. Disbursements</b>																
Certificated Salary	1000-1999	<b>11,285,789</b>	301,156	1,118,882	1,086,177	1,008,916	1,021,814	1,044,337	1,018,385	1,014,195	1,044,276	1,040,295	1,041,471	285,841	260,042	11,285,789
Classified Salary	2000-2999	<b>12,575,690</b>	665,203	1,080,238	1,014,319	1,026,961	1,009,660	1,167,614	1,036,372	1,040,486	1,058,977	1,063,466	1,068,858	754,684	588,852	12,575,690
Employee Benefits	3000-3999	<b>13,673,401</b>	527,717	908,661	1,145,790	1,092,429	1,114,523	1,188,114	1,141,194	1,131,763	1,133,550	1,145,733	1,144,393	1,399,187	600,347	13,673,401
Supplies/Services	4000-5999	<b>11,586,332</b>	1,162,341	52,417	510,689	486,589	668,368	1,437,710	313,923	361,086	1,051,281	647,017	675,057	1,887,274	2,332,580	11,586,332
Capital Outlays	6000-6599	<b>82,700</b>	-	-	-	-	-	1,032	3,069	1,415	47	15,518	23,510	26,514	11,594	82,700
Other Outgo	7000-7499	<b>4,974,756</b>	-	-	(1,539)	953,406	-	448,421	2,348	(1,090)	671,802	736,484	22,471	747,664	1,394,789	4,974,756
Interfund Transf Out	7600-7629	<b>136,639</b>	-	-	5,000	10,000	-	-	30,364	-	30,364	-	-	15,182	45,728	136,639
Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Disbursements</b>		<b>54,315,307</b>	<b>2,656,418</b>	<b>3,160,199</b>	<b>3,760,437</b>	<b>4,578,301</b>	<b>3,814,365</b>	<b>5,287,228</b>	<b>3,545,655</b>	<b>3,547,855</b>	<b>4,990,297</b>	<b>4,648,512</b>	<b>3,975,761</b>	<b>5,116,347</b>	<b>5,233,932</b>	<b>54,315,307</b>
Accounts Receivable	9120-9330	6,311,487	492,124	1,094,636	1,107,282	74,812	122,495	(55,745)	(66,836)	56,478	(59,290)	(1,046,665)	949,691	636,775	3,005,730	6,311,487
Accounts Payable	9510-9659	(6,542,265)	(2,396,195)	(740,266)	59,554	(417,270)	478,006	115,976	115,358	84,233	128,931	179,230	177,762	(1,135,129)	(3,192,455)	(6,542,265)
<b>D. Net Cash Flow</b>			<b>(646,235)</b>	<b>(1,513,258)</b>	<b>1,701,011</b>	<b>(3,072,239)</b>	<b>(1,526,230)</b>	<b>4,061,440</b>	<b>(644,856)</b>	<b>(1,827,914)</b>	<b>(853,198)</b>	<b>678,295</b>	<b>253,719</b>	<b>(2,169,408)</b>	<b>2,584,905</b>	<b>(2,973,966)</b>
<b>E. Ending Cash</b>			<b>27,838,971</b>	<b>26,325,713</b>	<b>28,026,724</b>	<b>24,954,485</b>	<b>23,428,256</b>	<b>27,489,696</b>	<b>26,844,839</b>	<b>25,016,926</b>	<b>24,163,727</b>	<b>24,842,023</b>	<b>25,095,742</b>	<b>22,926,334</b>	<b>25,511,239</b>	<b>25,511,239</b>

ACTUAL = BLUE  
TENTATIVE = PURPLE  
PROJECTED = ORANGE



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** Dec. 10, 2020

☒

**Action**

☐

**Information**

**TO:** Santa Cruz County Board of Education

**FROM:** Jennifer Izant Gonzales, Project Director, Santa Cruz COE

**SUBJECT:** Santa Cruz County Office of Education Budget Overview for Parents

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### BACKGROUND

California Education Code (EC) Section 52064.1 requires each school district, county office of education (COE), and charter school (LEA) to develop the Local Control Funding Formula (LCFF) Budget Overview for Parents. For 2020–21, local governing boards or governing bodies are required to adopt and submit the Budget Overview for Parents on or before December 15, 2020, in conjunction with the LEA's first interim budget report.

### SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION:

Approve the Santa Cruz County Office of Education Budget Overview for Parents.

### FISCAL IMPLICATIONS:

Detailed within report.



# LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Santa Cruz County Office of Education

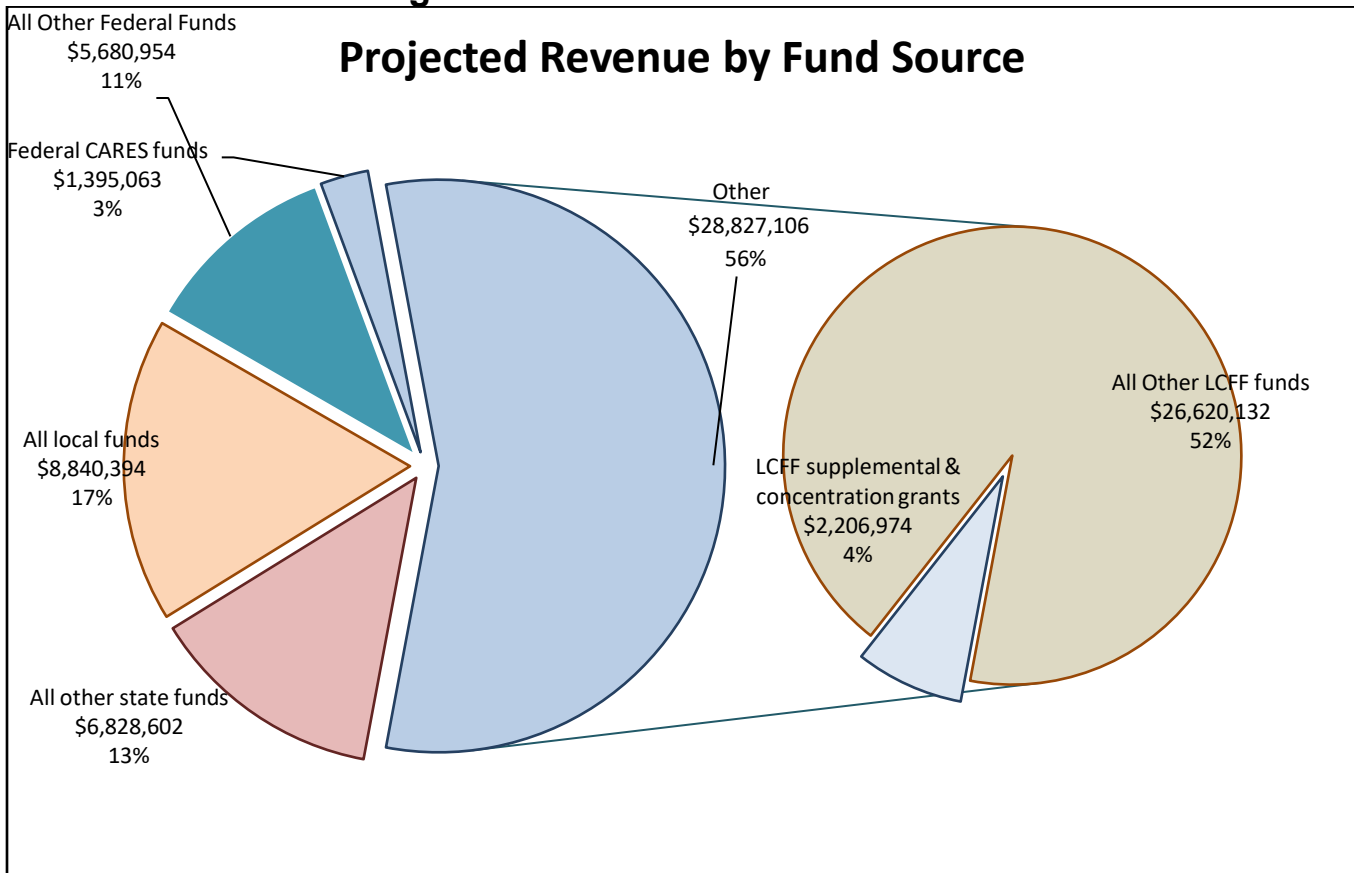
CDS Code: 44104470000000

School Year: 2020-2021

LEA contact information: Jennifer Izant Gonzales, Project Director

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

## Budget Overview for the 2020-21 LCAP Year

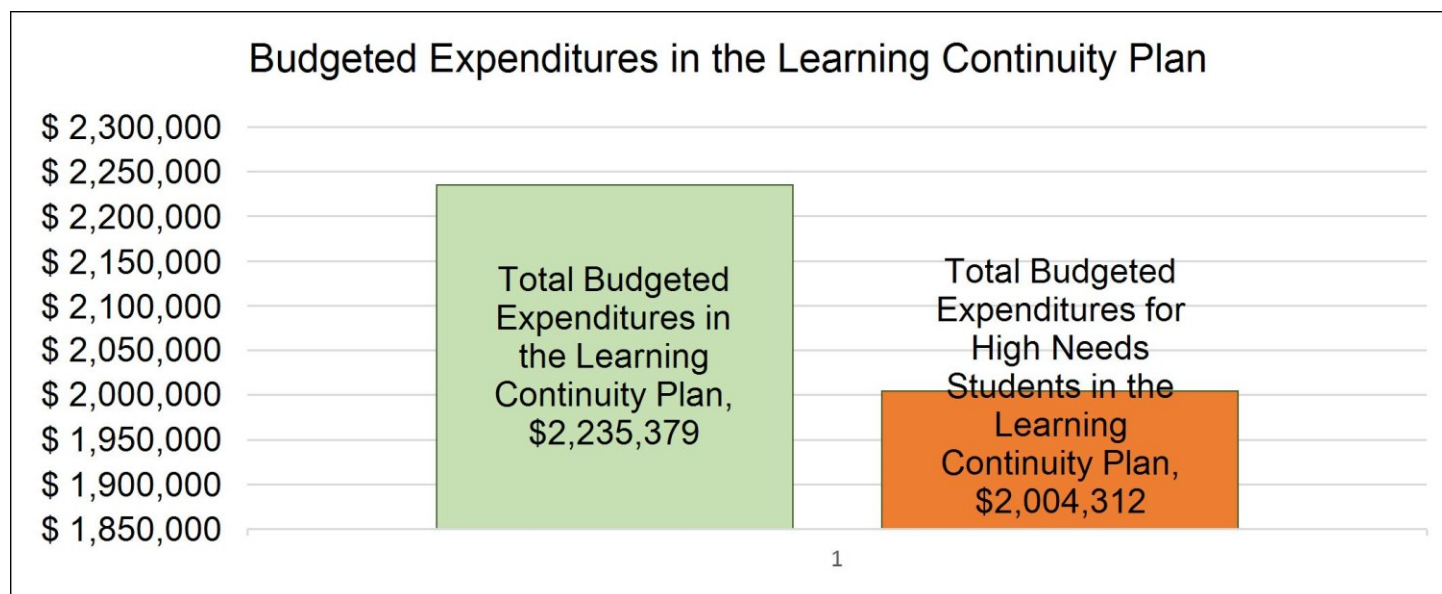


This chart shows the total general purpose revenue Santa Cruz County Office of Education expects to receive in the coming year from all sources.

The total revenue projected for Santa Cruz County Office of Education is \$51,572,119, of which \$28,827,106 is Local Control Funding Formula (LCFF), \$6,828,602 is other state funds, \$8,840,394 is local funds, and \$7,076,017 is federal funds. Of the \$7,076,017 in federal funds, \$1,395,063 are federal CARES Act funds. Of the \$28,827,106 in LCFF Funds, \$2,206,974 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

## LCFF Budget Overview for Parents

For the 2020-21 school year school districts must work with parents, educators, students, and the community to develop a Learning Continuity and Attendance Plan (Learning Continuity Plan). The Learning Continuity Plan replaces the Local Control and Accountability Plan (LCAP) for the 2020–21 school year and provides school districts with the opportunity to describe how they are planning to provide a high-quality education, social-emotional supports, and nutrition to their students during the COVID-19 pandemic.



This chart provides a quick summary of how much Santa Cruz County Office of Education plans to spend for planned actions and services in the Learning Continuity Plan for 2020-2021 and how much of the total is tied to increasing or improving services for high needs students.

Santa Cruz County Office of Education plans to spend \$54,190,246 for the 2020-21 school year. Of that amount, \$2,235,379 is tied to actions/services in the Learning Continuity Plan and \$51,954,867 is not included in the Learning Continuity Plan. The budgeted expenditures that are not included in the Learning Continuity Plan will be used for the following:

The Learning Continuity and Attendance Plan focused on our high needs students. The Santa Cruz COE is a large organization that serves all districts in Santa Cruz County as well as providing direct educational services for our Special Education and Alternative Education students. The majority of the Santa Cruz COE budget is spent on various programs, such as Special Education, Student Support Services, Educational Services, Migrant Education, and Business Services. Other general fund expenditures include operational costs, rent, salaries, and utilities.

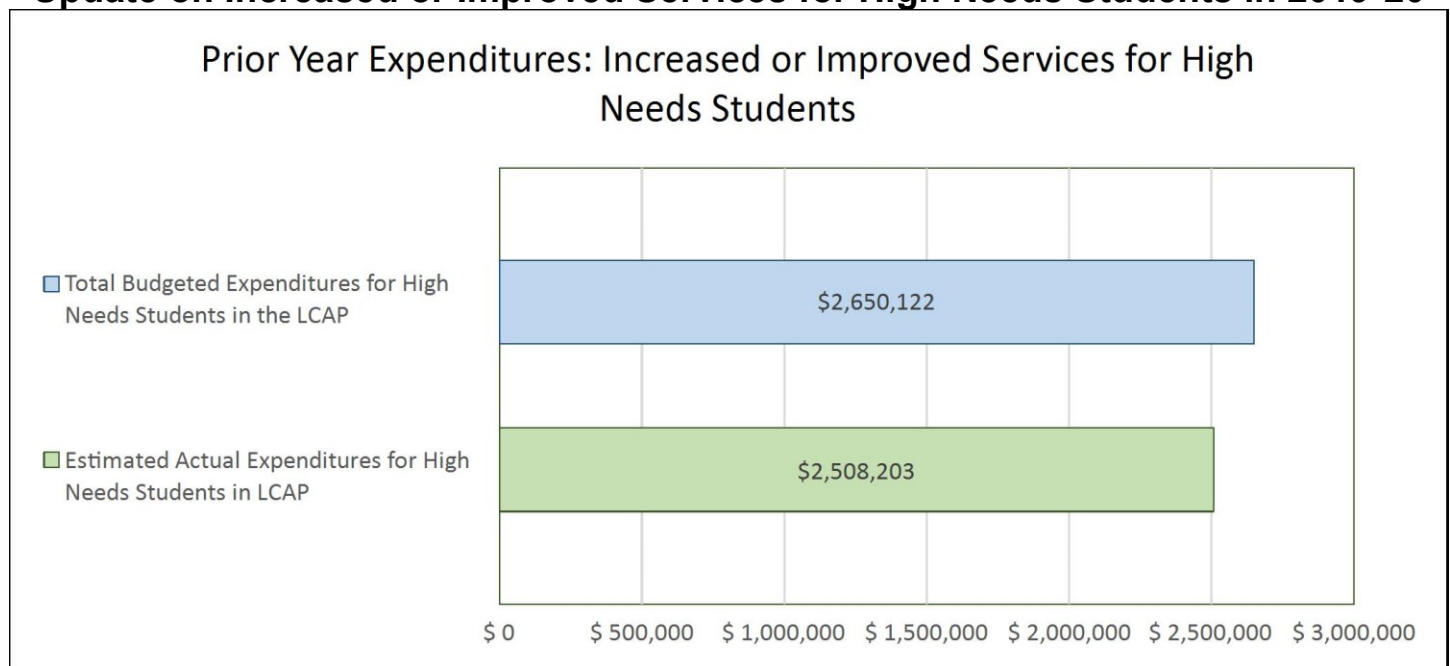
## Increased or Improved Services for High Needs Students in the Learning Continuity Plan for the 2020-2021 School Year

In 2020-21, Santa Cruz County Office of Education is projecting it will receive \$2,206,974 based on the enrollment of foster youth, English learner, and low-income students. Santa Cruz County Office of Education must describe how it intends to increase or improve services for high needs students in the Learning Continuity Plan. Santa Cruz County Office of Education plans to spend \$2,004,312 towards meeting this requirement, as described in the Learning Continuity Plan.

Additional actions and adjustments will be made to support high needs students as we transition to phasing-in more in-person services which is dependent on COVID-19 numbers and county and state health recommendations. Additional services not mentioned in the Learning Continuity Plan include services such as supplemental food and food materials, bus passes, additional learning materials to support high needs students and indirect costs.

## LCFF Budget Overview for Parents

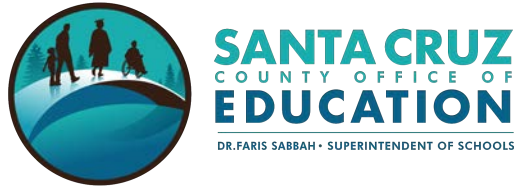
### Update on Increased or Improved Services for High Needs Students in 2019-20



This chart compares what Santa Cruz County Office of Education budgeted in the 2019-20 LCAP for actions and services that contributed to increasing or improving services for high needs students with what Santa Cruz County Office of Education actually spent on actions and services that contributed to increasing or improving services for high needs students in the 2019-20 school year.

In 2019-20, Santa Cruz County Office of Education's LCAP budgeted \$2,650,122 for planned actions to increase or improve services for high needs students. Santa Cruz County Office of Education actually spent \$2,508,203 for actions to increase or improve services for high needs students in 2019-20.

The difference in budgeted expenditures versus actual expenditures was for the most part due to the pandemic and a reduction in cost of some materials. For example, when our schools went to Distance Learning in March we had a sharp decline in the cost of food and food related materials that we usually have. We continued to distribute school meals but our robust cooking and supplemental on site food options did not happen. The reduction in cost did not negatively impact the actions and services for our high needs students.



## SANTA CRUZ COUNTY BOARD OF EDUCATION

### AGENDA ITEM

**Board Meeting Date:** Dec. 10, 2020

☒

**Action**



**Information**

**TO:** Santa Cruz County Board of Education

**FROM:** Denise Sanson, Senior Director, Student Programs

**SUBJECT:** Santa Cruz County Career Advancement Charter Budget Overview for Parents

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### BACKGROUND

California Education Code (EC) Section 52064.1 requires each school district, county office of education (COE), and charter school (LEA) to develop the Local Control Funding Formula (LCFF) Budget Overview for Parents. For 2020–21, local governing boards or governing bodies are required to adopt and submit the Budget Overview for Parents on or before December 15, 2020, in conjunction with the LEA's first interim budget report.

### SUPERINTENDENT'S RECOMMENDATION FOR BOARD ACTION:

Approve the Santa Cruz County Career Advancement Charter Budget Overview for Parents.

### FISCAL IMPLICATIONS:

Detailed within report.

# LCFF Budget Overview for Parents

Local Educational Agency (LEA) Name: Career Advancement Charter, Adult Re-entry High School for Santa Cruz County Office of Education

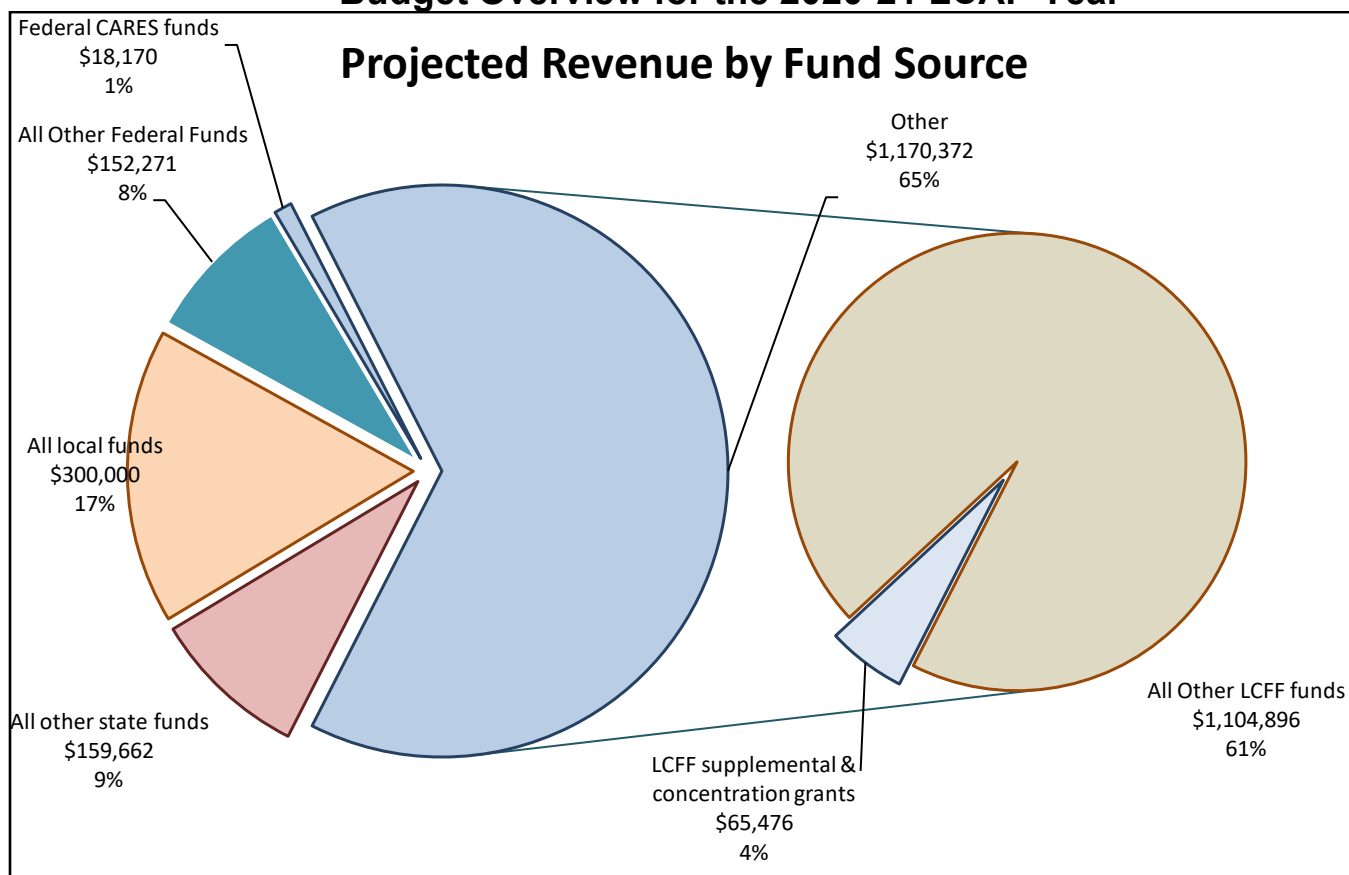
CDS Code: 44 10447 0136572

School Year: 2020-2021

LEA contact information: Denise Sanson, Senior Director

School districts receive funding from different sources: state funds under the Local Control Funding Formula (LCFF), other state funds, local funds, and federal funds. LCFF funds include a base level of funding for all LEAs and extra funding - called "supplemental and concentration" grants - to LEAs based on the enrollment of high needs students (foster youth, English learners, and low-income students).

## Budget Overview for the 2020-21 LCAP Year

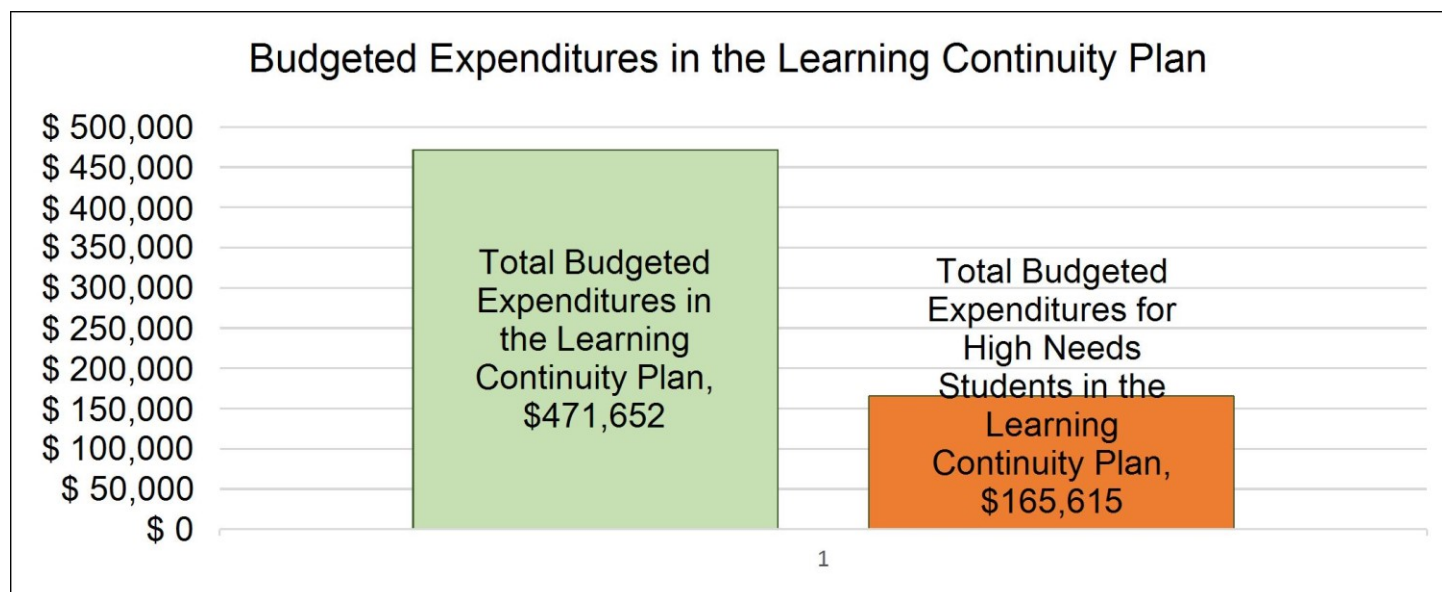


This chart shows the total general purpose revenue Career Advancement Charter, Adult Re-entry High School for Santa Cruz County Office of Education expects to receive in the coming year from all sources.

The total revenue projected for Career Advancement Charter, Adult Re-entry High School for Santa Cruz County Office of Education is \$1,800,475, of which \$1,170,372 is Local Control Funding Formula (LCFF), \$159,662 is other state funds, \$300,000 is local funds, and \$170,441 is federal funds. Of the \$170,441 in federal funds, \$18,170 are federal CARES Act funds. Of the \$1,170,372 in LCFF Funds, \$65,476 is generated based on the enrollment of high needs students (foster youth, English learner, and low-income students).

# LCFF Budget Overview for Parents

For the 2020-21 school year school districts must work with parents, educators, students, and the community to develop a Learning Continuity and Attendance Plan (Learning Continuity Plan). The Learning Continuity Plan replaces the Local Control and Accountability Plan (LCAP) for the 2020–21 school year and provides school districts with the opportunity to describe how they are planning to provide a high-quality education, social-emotional supports, and nutrition to their students during the COVID-19 pandemic.



This chart provides a quick summary of how much Career Advancement Charter, Adult Re-entry High School for Santa Cruz County Office of Education plans to spend for planned actions and services in the Learning Continuity Plan for 2020-2021 and how much of the total is tied to increasing or improving services for high needs students.

Career Advancement Charter, Adult Re-entry High School for Santa Cruz County Office of Education plans to spend \$1,963,297 for the 2020-21 school year. Of that amount, \$471,652 is tied to actions/services in the Learning Continuity Plan and \$1,491,645 is not included in the Learning Continuity Plan. The budgeted expenditures that are not included in the Learning Continuity Plan will be used for the following:

The Santa Cruz County Office of Education Career Advancement Charter plans to spend 1,170,372 for the 2020-2021 school year. Of that amount, 471,652 is in direct support of actions and services in the Learning Continuity Plan. The expenses included in the Learning Continuity Plan and include some staffing costs, chrome books and hotspot expenses, and some materials and supplies for specific Career Technical Education classes. The budgeted expenditures that are not included in the Learning Continuity Plan will be used for the following: Salaries for existing instructional positions, administrative costs, and general materials and supplies.

## Increased or Improved Services for High Needs Students in the Learning Continuity Plan for the 2020-2021 School Year

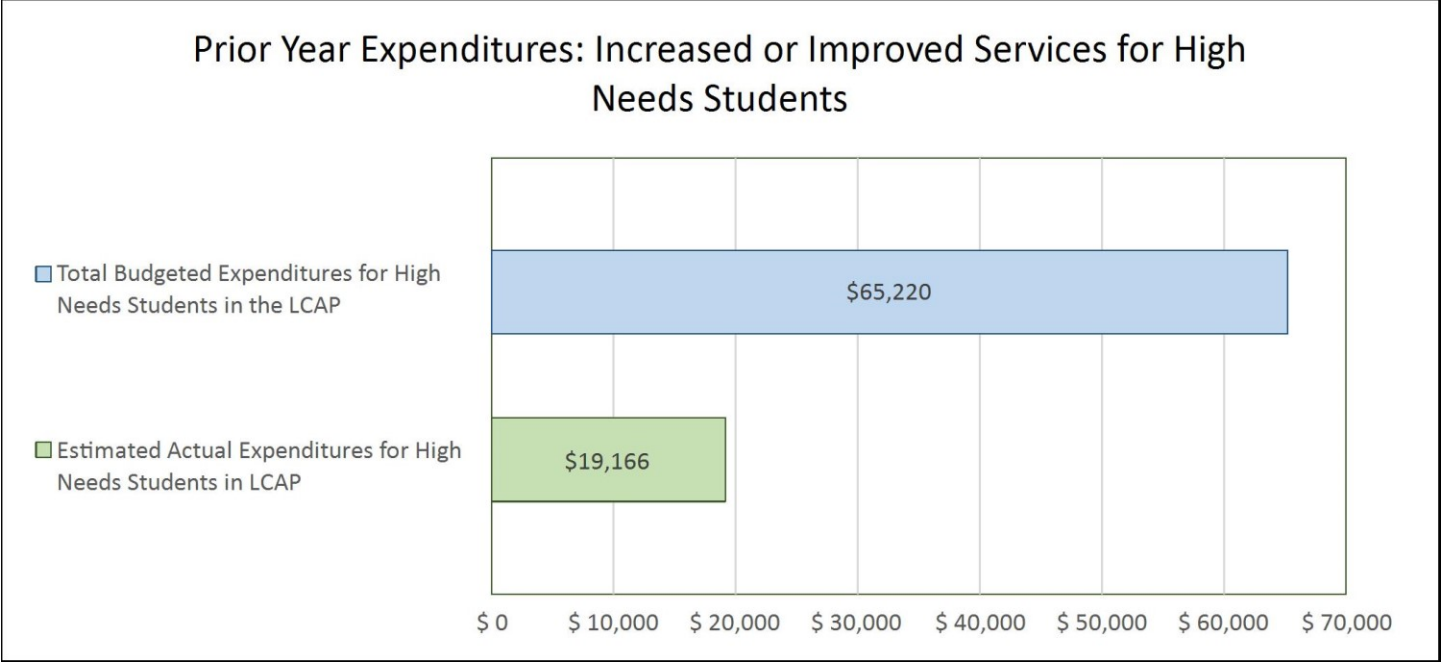
In 2020-21, Career Advancement Charter, Adult Re-entry High School for Santa Cruz County Office of Education is projecting it will receive \$65,476 based on the enrollment of foster youth, English learner, and low-income students. Career Advancement Charter, Adult Re-entry High School for Santa Cruz County Office of Education must describe how it intends to increase or improve services for high needs students in the Learning Continuity Plan. Career Advancement Charter, Adult Re-entry High School for



Santa Cruz County Office of Education plans to spend \$165,615 towards meeting this requirement, as described in the Learning Continuity Plan.

## LCFF Budget Overview for Parents

### Update on Increased or Improved Services for High Needs Students in 2019-20



This chart compares what Career Advancement Charter, Adult Re-entry High School for Santa Cruz County Office of Education budgeted in the 2019-20 LCAP for actions and services that contributed to increasing or improving services for high needs students with what Career Advancement Charter, Adult Re-entry High School for Santa Cruz County Office of Education actually spent on actions and services that contributed to increasing or improving services for high needs students in the 2019-20 school year.

In 2019-20, Career Advancement Charter, Adult Re-entry High School for Santa Cruz County Office of Education's LCAP budgeted \$65,220 for planned actions to increase or improve services for high needs students. Career Advancement Charter, Adult Re-entry High School for Santa Cruz County Office of Education actually spent \$19,166 for actions to increase or improve services for high needs students in 2019-20.

Due to the shelter in place order and the COVID-19 pandemic, our planned actions and services to increase and improve our support for high needs students in 19-20 shifted directions as the needs abruptly changed. In our goal to increase Math and English proficiency, the new barriers brought on by the pandemic modified this focus towards Digital Literacy in all academic subjects. Through this pandemic, how we provide services has transformed almost entirely in order to counterbalance the new limitations and challenges. While our goals of serving our high needs students is at the forefront of everything we do, our actions and services in the budgeted expenditures had to adjust with these new limitations.