

# **2021-22**

## **First**

## **Interim**



**December 16, 2021**

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: December 16, 2021

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 (2020-21) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?		X
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S9	Status of Other Funds	• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		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	First Interim		
	Budget	Projected Year Totals		
	(Form 01CS, Item 1B-2)	(Form AI) (Form MYPI)		
<b>County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)</b>				
Current Year (2021-22)	985.00	985.00	0.0%	Met
1st Subsequent Year (2022-23)	985.00	985.00	0.0%	Met
2nd Subsequent Year (2023-24)	985.00	985.00	0.0%	Met
<b>District Funded County Program ADA (Form A/AI, Line B2g)</b>				
Current Year (2021-22)	88.90	88.90	0.0%	Met
1st Subsequent Year (2022-23)	88.90	88.90	0.0%	Met
2nd Subsequent Year (2023-24)	88.90	88.90	0.0%	Met
<b>County Operations Grant ADA (Form A/AI, Line B5)</b>				
Current Year (2021-22)	37,821.59	37,821.59	0.0%	Met
1st Subsequent Year (2022-23)	37,821.59	37,821.59	0.0%	Met
2nd Subsequent Year (2023-24)	37,821.59	37,821.59	0.0%	Met
<b>Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)</b>				
Current Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	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 (2021-22)	29,713,247.66	29,713,247.66	0.0%	Met
1st Subsequent Year (2022-23)	29,713,247.66	29,713,247.66	0.0%	Met
2nd Subsequent Year (2023-24)	29,713,247.66	29,713,247.66	0.0%	Met

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

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

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

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

### 3. CRITERION: Salaries and Benefits

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

County Office Salaries and Benefits Standard Percentage Range:

-5.0% to +5.0%

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2021-22)	41,514,103.17	41,484,380.76	-0.1%	Met
1st Subsequent Year (2022-23)	42,378,546.62	41,573,374.00	-1.9%	Met
2nd Subsequent Year (2023-24)	43,183,928.93	42,364,046.00	-1.9%	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 (2021-22)	6,000,166.84	6,494,449.42	8.2%	Yes
1st Subsequent Year (2022-23)	5,786,824.84	6,782,083.00	17.2%	Yes
2nd Subsequent Year (2023-24)	5,786,824.84	6,830,800.00	18.0%	Yes

**Explanation:**  
(required if Yes)

Overall increase in federal revenue in the current year is related to allocation increases in Title I and Title II, Education for Homeless Children and Youth (EHCY) grant award. In addition, one-time funds including Elementary and Secondary School Emergency Relief (ESSER) II, ESSER III, and the American Rescue Plan (ARP) have been incorporated into the current year budget. Revenues have been adjusted in both subsequent years as funds are exhausted.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2021-22)	9,687,099.49	9,183,866.24	-5.2%	Yes
1st Subsequent Year (2022-23)	8,122,389.49	7,256,526.00	-10.7%	Yes
2nd Subsequent Year (2023-24)	8,096,644.49	7,152,867.00	-11.7%	Yes

**Explanation:**  
(required if Yes)

Overall decrease in state revenue in the current year is related to an overall decreased expenses in our Regional Special Education programs (object 8311). The current year budget includes increases in state revenue for the Safe Schools for All grant, increases in Tobacco Use Prevention Education (TUPE) grant awards, and increases for the State match of the Classified School Employee Summer Assistance Program (CSSESAP). Revenues have been adjusted in both subsequent years as funds are exhausted.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2021-22)	7,183,948.55	10,508,251.89	46.3%	Yes
1st Subsequent Year (2022-23)	7,454,548.55	10,113,902.00	35.7%	Yes
2nd Subsequent Year (2023-24)	7,454,548.55	10,113,902.00	35.7%	Yes

**Explanation:**  
(required if Yes)

Significant increase in local revenue in the current and subsequent years related to transitioning the Outdoor Science program from a virtual format to back to an in-person program, increased participation in the New Teacher Project (NTP) induction program, and a four year Mental Health Student Services Act (MHSSA) grant award. One-time Migrant Head Start (MHS) COVID Response grant award and property/liability claims for Sequoia are included in the current year budget and have been removed from subsequent years.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2021-22)	1,964,376.27	2,716,481.39	38.3%	Yes
1st Subsequent Year (2022-23)	1,040,790.27	1,908,761.00	83.4%	Yes
2nd Subsequent Year (2023-24)	1,039,040.27	1,894,801.00	82.4%	Yes

**Explanation:**  
(required if Yes)

Increases in books and supplies related to increased funding from Mental Health Student Services Act (MHSSA) grant award, Migrant Head Start (MHS) COVID Response grant award, Elementary and Secondary School Emergency Relief (ESSER) II and III expenses, Tobacco Use Prevention Education (TUPE) grant awards, and the Safe Schools for All grant. Expenses have been adjusted in both subsequent years as funds are exhausted.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2021-22)	7,354,749.63	9,199,061.96	25.1%	Yes
1st Subsequent Year (2022-23)	6,612,621.63	8,065,191.00	22.0%	Yes
2nd Subsequent Year (2023-24)	6,483,743.63	7,777,622.00	20.0%	Yes

**Explanation:**  
(required if Yes)

Increases in services in the current and subsequent years includes services related to Outdoor Science offering an in-person program, increased services related to increase in the Migrant Head Start (MHS) grant award, and contract services related to the Mental Health Student Services Act (MHSSA) grant award. Expenses associated with one-time funds such as Migrant Head Start (MHS) COVID Response grant award and property/liability claims for Sequoia are included in the current year budget and have been removed from subsequent years.

#### 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 (2021-22)	22,871,214.88	26,186,567.55	14.5%	Not Met
1st Subsequent Year (2022-23)	21,363,762.88	24,152,511.00	13.1%	Not Met
2nd Subsequent Year (2023-24)	21,338,017.88	24,097,569.00	12.9%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)</b>				
Current Year (2021-22)	9,319,125.90	11,915,543.35	27.9%	Not Met
1st Subsequent Year (2022-23)	7,653,411.90	9,973,952.00	30.3%	Not Met
2nd Subsequent Year (2023-24)	7,522,783.90	9,672,423.00	28.6%	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)

Overall increase in federal revenue in the current year is related to allocation increases in Title I and Title II, Education for Homeless Children and Youth (EHCY) grant award. In addition, one-time funds including Elementary and Secondary School Emergency Relief (ESSER) II, ESSER III, and the American Rescue Plan (ARP) have been incorporated into the current year budget. Revenues have been adjusted in both subsequent years as funds are exhausted.

**Explanation:**

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

Overall decrease in state revenue in the current year is related to an overall decreased expenses in our Regional Special Education programs (object 8311). The current year budget includes increases in state revenue for the Safe Schools for All grant, increases in Tobacco Use Prevention Education (TUPE) grant awards, and increases for the State match of the Classified School Employee Summer Assistance Program (CSESAP). Revenues have been adjusted in both subsequent years as funds are exhausted.

**Explanation:**

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

Significant increase in local revenue in the current and subsequent years related to transitioning the Outdoor Science program from a virtual format to back to an in-person program, increased participation in the New Teacher Project (NTP) induction program, and a four year Mental Health Student Services Act (MHSSA) grant award. One-time Migrant Head Start (MHS) COVID Response grant award and property/liability claims for Sequoia are included in the current year budget and have been removed from subsequent years.

- 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)

Increases in books and supplies related to increased funding from Mental Health Student Services Act (MHSSA) grant award, Migrant Head Start (MHS) COVID Response grant award, Elementary and Secondary School Emergency Relief (ESSER) II and III expenses, Tobacco Use Prevention Education (TUPE) grant awards, and the Safe Schools for All grant. Expenses have been adjusted in both subsequent years as funds are exhausted.

**Explanation:**

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

Increases in services in the current and subsequent years includes services related to Outdoor Science offering an in-person program, increased services related to increase in the Migrant Head Start (MHS) grant award, and contract services related to the Mental Health Student Services Act (MHSSA) grant award. Expenses associated with one-time funds such as Migrant Head Start (MHS) COVID Response grant award and property/liability claims for Sequoia are included in the current year budget and have been removed from subsequent years.

## 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	869,948.00	872,868.79	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		867,868.79	

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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	4.6%	43.8%	39.6%
<b>County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):</b>	1.5%	14.6%	13.2%

### 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): North Santa Cruz County (SC)

Yes

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	6,157,431.00		

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2021-22)	(2,189,685.38)	28,998,257.26	7.6%	Not Met
1st Subsequent Year (2022-23)	(2,134,156.00)	29,270,548.00	7.3%	Met
2nd Subsequent Year (2023-24)	(2,240,973.00)	29,535,654.00	7.6%	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 includes one-time technology improvement projects, contributions to support educational programs impacted by COVID-19 including the New Teacher Project and the Outdoor Science program, 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 (2021-22)	28,858,020.22	Met
1st Subsequent Year (2022-23)	26,246,975.22	Met
2nd Subsequent Year (2023-24)	23,525,983.22	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 (2021-22)	24,600,300.00	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, as referenced in EC Section 2574, rounded to the nearest thousand.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	58,651,412	56,595,629	56,954,712
<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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	58,651,412.15	56,595,629.00	56,954,712.00
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	58,651,412.15	56,595,629.00	56,954,712.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,759,542.36	1,697,868.87	1,708,641.36
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>1,759,542.36</b>	<b>1,697,868.87</b>	<b>1,708,641.36</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 (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00		
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	24,781,143.82	22,540,170.82
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.34)	(1.60)	(2.60)
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)	2,672,664.26		
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)	2,672,663.92	24,781,142.22	22,540,168.22
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	4.56%	43.79%	39.58%
<b>County Office's Reserve Standard</b> (Section 8A, Line 7):	<b>1,759,542.36</b>	<b>1,697,868.87</b>	<b>1,708,641.36</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 #21-11 approved on July 15, 2021.

### 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 (2021-22)	(1,356,189.18)	(1,417,939.18)	4.6%	61,750.00	Met
1st Subsequent Year (2022-23)	(1,048,538.31)	(1,062,617.00)	1.3%	14,078.69	Met
2nd Subsequent Year (2023-24)	(969,925.54)	(970,570.00)	0.1%	644.46	Met
<b>1b. Transfers In, County School Service Fund *</b>					
Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, County School Service Fund *</b>					
Current Year (2021-22)	19,000.00	19,000.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	19,000.00	19,000.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	19,000.00	19,000.00	0.0%	0.00	Met

#### 1d. Capital Project Cost Overruns

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

No

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

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

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

1a. MET - Projected contributions 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)

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

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

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

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

--

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

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




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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

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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
10,019,001.00	10,019,001.00
9,407,496.00	9,407,496.00
611,505.00	611,505.00
Actuarial	Actuarial
Jun 30, 2020	Jun 30, 2020

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method  
Current Year (2021-22)  
1st Subsequent Year (2022-23)  
2nd Subsequent Year (2023-24)

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

986,260.42	1,036,250.80
945,304.00	1,000,160.00
977,144.00	1,060,912.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)  
Current Year (2021-22)  
1st Subsequent Year (2022-23)  
2nd Subsequent Year (2023-24)

0.00	0.00
0.00	0.00
0.00	0.00

- d. Number of retirees receiving OPEB benefits  
Current Year (2021-22)  
1st Subsequent Year (2022-23)  
2nd Subsequent Year (2023-24)

66	66
66	66
66	66

4. Comments:

Projected OPEB contribution amounts listed for subsequent years is only for Fund 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

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
Current Year (2021-22)  
1st Subsequent Year (2022-23)  
2nd Subsequent Year (2023-24)

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

- b. Amount contributed (funded) for self-insurance programs  
Current Year (2021-22)  
1st Subsequent Year (2022-23)  
2nd Subsequent Year (2023-24)

	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) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	87.8	89.2	88.2	87.2

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:

End Date:

4. Salary settlement:

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement

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

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

#### Negotiations Not Settled

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

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

6. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

If Yes, explain the nature of the new costs:


--

**Certificated (Non-management) Step and Column Adjustments**

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

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

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

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

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

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

List other significant contract changes that have occurred since 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.

Yes

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

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	175.0	182.6	181.6	181.6

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:

End Date:

4. Salary settlement:

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement

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

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

### Negotiations Not Settled

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

6. Amount included for any tentative salary schedule increases

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

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

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

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

If Yes, explain the nature of the new costs:


--

**Classified (Non-management) Step and Column Adjustments**

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

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

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

**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) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	39.9	39.8	39.8	39.8

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

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

n/a

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:

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

Total cost of salary settlement

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


**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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.

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## ADDITIONAL FISCAL INDICATORS

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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?

No

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

No

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

No

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

No

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

**Comments:**  
(optional)

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

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# 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	22,050,857.85	22,050,857.85	7,594,495.27	22,050,857.85	0.00	0.0%
2) Federal Revenue		8100-8299	4,350,000.00	4,350,000.00	2,542,648.40	4,350,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	280,543.69	280,543.69	(4,094.37)	280,543.69	0.00	0.0%
4) Other Local Revenue		8600-8799	1,363,474.00	1,426,858.00	840,464.36	1,545,109.52	118,251.52	8.3%
5) TOTAL, REVENUES			28,044,875.54	28,108,259.54	10,973,513.66	28,226,511.06		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	7,243,342.75	7,243,342.75	1,969,057.60	6,853,932.53	389,410.22	5.4%
2) Classified Salaries		2000-2999	7,488,711.61	7,488,711.61	2,181,668.81	7,033,712.86	454,998.75	6.1%
3) Employee Benefits		3000-3999	7,726,118.93	7,726,118.93	2,224,435.98	7,432,532.24	293,586.69	3.8%
4) Books and Supplies		4000-4999	962,177.82	1,074,980.76	209,123.51	1,116,152.78	(41,172.02)	-3.8%
5) Services and Other Operating Expenditures		5000-5999	3,432,410.49	3,445,899.11	1,000,639.60	3,535,066.45	(89,167.34)	-2.6%
6) Capital Outlay		6000-6999	219,500.00	219,500.00	39,208.95	219,500.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,350,000.00	4,350,000.00	0.00	4,350,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,473,957.32)	(1,553,614.88)	(23,278.18)	(1,561,639.60)	8,024.72	-0.5%
9) TOTAL, EXPENDITURES			29,948,304.28	29,994,938.28	7,600,856.27	28,979,257.26		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,903,428.74)	(1,886,678.74)	3,372,657.39	(752,746.20)		
<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	19,000.00	19,000.00	30,000.00	19,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,356,189.18)	(1,372,939.18)	0.00	(1,417,939.18)	(45,000.00)	3.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,375,189.18)	(1,391,939.18)	(30,000.00)	(1,436,939.18)		

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>			(3,278,617.92)	(3,278,617.92)	3,342,657.39	(2,189,685.38)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,174,399.47	29,104,985.20		29,104,985.20	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)			27,174,399.47	29,104,985.20		29,104,985.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,174,399.47	29,104,985.20		29,104,985.20		
2) Ending Balance, June 30 (E + F1e)			23,895,781.55	25,826,367.28		26,915,299.82		
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	1,200,000.00	1,200,000.00		1,200,000.00		
COP	0000	9760	1,200,000.00					
COP	0000	9760		1,200,000.00				
COP	0000	9760				1,200,000.00		
d) Assigned								
Other Assignments		9780	22,695,781.55	24,626,367.28		25,715,299.82		
COP Deferred Maintenance	0000	9780	1,400,327.75					
MAA Program	0000	9780	694,445.75					
Small Districts	0000	9780	1,835.84					
Differentiated Assistance	0000	9780	107,900.28					
SMAA Admin	0000	9780	2,414,548.27					
Classified Credentialing Program	0000	9780	175,000.00					
Mandated Cost Program	0000	9780	2,245,728.32					
Safety Program	0000	9780	99,412.77					
Special Projects	0000	9780	200,000.00					
Alternative Education	0000	9780	2,500,220.23					
Educational and Administrative Operat	0000	9780	12,435,872.93					
Lottery	1100	9780	420,489.41					
COP Deferred Maintenance	0000	9780		1,402,827.75				
MAA Program	0000	9780		702,336.64				
Small Districts	0000	9780		1,835.84				
Differentiated Assistance	0000	9780		82,248.94				
SMAA Admin	0000	9780		2,606,853.52				
Classified Credentialing Program	0000	9780		175,000.00				
Mandated Cost Program	0000	9780		2,245,728.32				
Safety Program	0000	9780		105,321.44				
Special Projects	0000	9780		200,000.00				
Alternative Education	0000	9780		2,121,165.63				
Educational and Administrative Operat	0000	9780		14,473,119.32				
Lottery	1100	9780		509,929.88				
COP Deferred Maintenance	0000	9780				1,402,827.75		
MAA Program	0000	9780				770,197.64		

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)
Small Districts	0000	9780				1,835.84		
Differentiated Assistance	0000	9780				69,825.70		
SMAA Admin	0000	9780				2,600,000.54		
Classified Credentialing Program	0000	9780				175,000.00		
Mandated Cost Program	0000	9780				2,245,728.32		
Safety Program	0000	9780				95,321.44		
Special Projects	0000	9780				200,000.00		
Alternative Education	0000	9780				2,341,050.35		
Educational and Administratives Opera	0000	9780				15,340,760.05		
Lottery	1100	9780				472,752.19		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	12,329,722.76	12,329,722.76	3,184,602.00	12,329,722.76	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	4,732,040.00	4,732,040.00	1,464,445.00	4,732,040.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	2,678,991.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	61,959.00	61,959.00	347.16	61,959.00	0.00	0.0%
Timber Yield Tax		8022	4,959.00	4,959.00	0.00	4,959.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,017.00	3,017.00	0.00	3,017.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	11,021,646.02	11,021,646.02	3,018.91	11,021,646.02	0.00	0.0%
Unsecured Roll Taxes		8042	225,028.69	225,028.69	199,002.97	225,028.69	0.00	0.0%
Prior Years' Taxes		8043	18,295.00	18,295.00	6,330.18	18,295.00	0.00	0.0%
Supplemental Taxes		8044	67,299.00	67,299.00	58,178.99	67,299.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	337,880.19	337,880.19	0.00	337,880.19	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	911,401.00	911,401.00	1,116.50	911,401.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	447.32	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	(1,984.76)	0.00	0.00	0.0%
Subtotal, LCFF Sources			29,713,247.66	29,713,247.66	7,594,495.27	29,713,247.66	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(200,000.00)	(200,000.00)	0.00	(200,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(7,462,389.81)	(7,462,389.81)	0.00	(7,462,389.81)	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			22,050,857.85	22,050,857.85	7,594,495.27	22,050,857.85	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	4,350,000.00	4,350,000.00	2,542,648.40	4,350,000.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Other NCLB / Every Student Succeeds Act		8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,350,000.00	4,350,000.00	2,542,648.40	4,350,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	98,800.00	98,800.00	0.00	98,800.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	171,743.69	171,743.69	(4,094.37)	171,743.69	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			280,543.69	280,543.69	(4,094.37)	280,543.69	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	41,109.55	200,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,139,232.00	1,202,616.00	615,162.87	1,202,616.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	1,984.76	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	24,242.00	24,242.00	182,207.18	142,493.52	118,251.52	487.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,363,474.00</b>	<b>1,426,858.00</b>	<b>840,464.36</b>	<b>1,545,109.52</b>	<b>118,251.52</b>	<b>8.3%</b>
<b>TOTAL, REVENUES</b>			<b>28,044,875.54</b>	<b>28,108,259.54</b>	<b>10,973,513.66</b>	<b>28,226,511.06</b>	<b>118,251.52</b>	<b>0.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	4,116,155.08	4,116,155.08	1,171,501.53	4,016,956.42	99,198.66	2.4%
Certificated Pupil Support Salaries		1200	71,951.00	71,951.00	22,008.00	75,265.00	(3,314.00)	-4.6%
Certificated Supervisors' and Administrators' Salaries		1300	2,778,297.63	2,778,297.63	686,970.64	2,415,079.69	363,217.94	13.1%
Other Certificated Salaries		1900	276,939.04	276,939.04	88,577.43	346,631.42	(69,692.38)	-25.2%
TOTAL, CERTIFICATED SALARIES			7,243,342.75	7,243,342.75	1,969,057.60	6,853,932.53	389,410.22	5.4%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	718,358.38	718,358.38	135,261.09	537,181.47	181,176.91	25.2%
Classified Support Salaries		2200	953,356.20	953,356.20	346,543.52	1,126,501.73	(173,145.53)	-18.2%
Classified Supervisors' and Administrators' Salaries		2300	1,639,474.00	1,639,474.00	521,378.75	1,712,491.71	(73,017.71)	-4.5%
Clerical, Technical and Office Salaries		2400	4,167,223.03	4,167,223.03	1,178,485.45	3,617,237.95	549,985.08	13.2%
Other Classified Salaries		2900	10,300.00	10,300.00	0.00	40,300.00	(30,000.00)	-291.3%
TOTAL, CLASSIFIED SALARIES			7,488,711.61	7,488,711.61	2,181,668.81	7,033,712.86	454,998.75	6.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,069,565.89	1,069,565.89	278,696.51	1,024,739.01	44,826.88	4.2%
PERS		3201-3202	1,522,543.76	1,522,543.76	482,705.62	1,546,737.31	(24,193.55)	-1.6%
OASDI/Medicare/Alternative		3301-3302	628,210.85	628,210.85	194,774.75	627,089.90	1,120.95	0.2%
Health and Welfare Benefits		3401-3402	3,567,227.78	3,567,227.78	1,013,305.69	3,375,541.29	191,686.49	5.4%
Unemployment Insurance		3501-3502	157,514.89	157,514.89	19,760.63	73,690.29	83,824.60	53.2%
Workers' Compensation		3601-3602	264,077.34	264,077.34	78,182.62	261,107.70	2,969.64	1.1%
OPEB, Allocated		3701-3702	516,978.42	516,978.42	157,010.16	523,626.74	(6,648.32)	-1.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,726,118.93	7,726,118.93	2,224,435.98	7,432,532.24	293,586.69	3.8%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	115,000.00	119,875.21	12,398.57	55,416.39	64,458.82	53.8%
Books and Other Reference Materials		4200	66,800.00	56,722.32	13,566.43	47,594.42	9,127.90	16.1%
Materials and Supplies		4300	577,577.82	679,371.13	100,571.83	763,190.64	(83,819.51)	-12.3%
Noncapitalized Equipment		4400	202,800.00	219,012.10	82,586.68	249,951.33	(30,939.23)	-14.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			962,177.82	1,074,980.76	209,123.51	1,116,152.78	(41,172.02)	-3.8%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	169,416.00	177,376.00	32,211.39	184,313.98	(6,937.98)	-3.9%
Dues and Memberships		5300	54,690.00	58,480.00	51,885.00	65,039.00	(6,559.00)	-11.2%
Insurance		5400-5450	189,016.00	189,016.00	1,803.15	189,016.00	0.00	0.0%
Operations and Housekeeping Services		5500	353,583.00	357,158.32	53,867.30	329,558.60	27,599.72	7.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	644,922.88	656,382.29	184,086.44	720,999.60	(64,617.31)	-9.8%
Transfers of Direct Costs		5710	(152,778.00)	(152,778.00)	(20,634.67)	(152,512.67)	(265.33)	0.2%
Transfers of Direct Costs - Interfund		5750	(20,124.00)	(20,124.00)	(20,124.00)	(20,124.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,096,902.61	1,971,820.52	682,589.08	1,970,727.61	1,092.91	0.1%
Communications		5900	96,782.00	208,567.98	34,955.91	248,048.33	(39,480.35)	-18.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,432,410.49	3,445,899.11	1,000,639.60	3,535,066.45	(89,167.34)	-2.6%



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>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	14,590.91	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	219,500.00	219,500.00	24,618.04	219,500.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			219,500.00	219,500.00	39,208.95	219,500.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	4,350,000.00	4,350,000.00	0.00	4,350,000.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,350,000.00	4,350,000.00	0.00	4,350,000.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(1,375,754.05)	(1,454,242.61)	(21,518.48)	(1,458,626.78)	4,384.17	-0.3%
Transfers of Indirect Costs - Interfund		7350	(98,203.27)	(99,372.27)	(1,759.70)	(103,012.82)	3,640.55	-3.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,473,957.32)	(1,553,614.88)	(23,278.18)	(1,561,639.60)	8,024.72	-0.5%
TOTAL, EXPENDITURES			29,948,304.28	29,994,938.28	7,600,856.27	28,979,257.26	1,015,681.02	3.4%

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>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	19,000.00	19,000.00	30,000.00	19,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			19,000.00	19,000.00	30,000.00	19,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(1,356,189.18)	(1,372,939.18)	0.00	(1,417,939.18)	(45,000.00)	3.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,356,189.18)	(1,372,939.18)	0.00	(1,417,939.18)	(45,000.00)	3.3%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(1,375,189.18)	(1,391,939.18)	(30,000.00)	(1,436,939.18)	(45,000.00)	3.2%

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	7,462,389.81	7,462,389.81	0.00	7,462,389.81	0.00	0.0%
2) Federal Revenue		8100-8299	1,650,166.84	1,675,166.84	609,774.63	2,144,449.42	469,282.58	28.0%
3) Other State Revenue		8300-8599	9,406,555.80	9,439,214.62	647,268.36	8,903,322.55	(535,892.07)	-5.7%
4) Other Local Revenue		8600-8799	5,820,474.55	7,661,079.93	1,117,705.73	8,963,142.37	1,302,062.44	17.0%
5) TOTAL, REVENUES			24,339,587.00	26,237,851.20	2,374,748.72	27,473,304.15		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	4,963,772.62	4,980,682.62	1,620,817.59	5,455,568.02	(474,885.40)	-9.5%
2) Classified Salaries		2000-2999	6,016,224.50	6,380,862.50	1,761,719.05	6,644,286.84	(263,424.34)	-4.1%
3) Employee Benefits		3000-3999	8,075,932.76	8,362,822.76	1,863,864.13	8,064,348.27	298,474.49	3.6%
4) Books and Supplies		4000-4999	1,002,198.45	1,099,254.19	114,658.21	1,600,328.61	(501,074.42)	-45.6%
5) Services and Other Operating Expenditures		5000-5999	3,922,339.14	5,005,826.04	760,775.19	5,663,995.51	(658,169.47)	-13.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	141,245.00	(141,245.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	624,755.86	624,755.86	0.00	624,755.86	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,375,754.05	1,454,242.61	21,518.48	1,458,626.78	(4,384.17)	-0.3%
9) TOTAL, EXPENDITURES			25,980,977.38	27,908,446.58	6,143,352.65	29,653,154.89		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,641,390.38)	(1,670,595.38)	(3,768,603.93)	(2,179,850.74)		
<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	1,356,189.18	1,372,939.18	0.00	1,417,939.18	45,000.00	3.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,356,189.18	1,372,939.18	0.00	1,417,939.18		

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>			(285,201.20)	(297,656.20)	(3,768,603.93)	(761,911.56)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,222,465.07	2,704,631.96		2,704,631.96	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,222,465.07	2,704,631.96		2,704,631.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,222,465.07	2,704,631.96		2,704,631.96		
2) Ending Balance, June 30 (E + F1e)			1,937,263.87	2,406,975.76		1,942,720.40		
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	1,937,263.87	2,406,976.10		1,942,720.74		
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	(0.34)		(0.34)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	7,462,389.81	7,462,389.81	0.00	7,462,389.81	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>7,462,389.81</b>	<b>7,462,389.81</b>	<b>0.00</b>	<b>7,462,389.81</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	533,338.00	533,338.00	146,355.66	533,338.00	0.00	0.0%
Special Education Discretionary Grants		8182	152,304.00	177,304.00	0.00	177,304.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	270,353.00	270,353.00	77,884.70	308,435.00	38,082.00	14.1%
Title I, Part D, Local Delinquent Programs	3025	8290	169,360.00	169,360.00	37,932.00	110,111.00	(59,249.00)	-35.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	27,255.00	27,255.00	13,457.89	39,385.89	12,130.89	44.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	226,587.84	226,587.84	101,420.26	300,048.26	73,460.42	32.4%
Other NCLB / Every Student Succeeds Act	4128, 4204, 5630	8290	226,587.84	226,587.84	101,420.26	300,048.26	73,460.42	32.4%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	270,969.00	270,969.00	232,724.12	675,827.27	404,858.27	149.4%
TOTAL, FEDERAL REVENUE			1,650,166.84	1,675,166.84	609,774.63	2,144,449.42	469,282.58	28.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	4,532,984.70	4,532,984.70	0.00	3,697,188.15	(835,796.55)	-18.4%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	848,008.00	848,008.00	0.00	848,008.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00		
Lottery - Unrestricted and Instructional Materials		8560	56,102.94	56,102.94	(2,837.09)	56,102.94	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	164,916.00	164,916.00	0.00	164,916.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	300,593.60	300,593.60	21,000.00	338,260.31	37,666.71	12.5%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,503,950.56	3,536,609.38	629,105.45	3,798,847.15	262,237.77	7.4%
TOTAL, OTHER STATE REVENUE			9,406,555.80	9,439,214.62	647,268.36	8,903,322.55	(535,892.07)	-5.7%

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>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	700,000.00	700,000.00	4,759.73	700,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	3,573,674.55	5,414,279.93	874,222.02	6,270,757.37	856,477.44	15.8%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,421,800.00	1,421,800.00	28,325.51	1,867,385.00	445,585.00	31.3%
Tuition		8710	125,000.00	125,000.00	210,398.47	125,000.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			5,820,474.55	7,661,079.93	1,117,705.73	8,963,142.37	1,302,062.44	17.0%
<b>TOTAL, REVENUES</b>			24,339,587.00	26,237,851.20	2,374,748.72	27,473,304.15	1,235,452.95	4.7%

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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,905,587.72	2,905,587.72	964,622.93	3,136,628.51	(231,040.79)	-8.0%
Certificated Pupil Support Salaries		1200	724,469.44	724,469.44	220,620.59	786,838.53	(62,369.09)	-8.6%
Certificated Supervisors' and Administrators' Salaries		1300	824,030.05	840,940.05	327,205.75	964,024.40	(123,084.35)	-14.6%
Other Certificated Salaries		1900	509,685.41	509,685.41	108,368.32	568,076.58	(58,391.17)	-11.5%
TOTAL, CERTIFICATED SALARIES			4,963,772.62	4,980,682.62	1,620,817.59	5,455,568.02	(474,885.40)	-9.5%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,992,992.53	2,992,992.53	777,048.96	3,009,827.69	(16,835.16)	-0.6%
Classified Support Salaries		2200	1,588,751.40	1,871,111.40	516,987.04	1,977,768.29	(106,656.89)	-5.7%
Classified Supervisors' and Administrators' Salaries		2300	291,214.52	291,214.52	105,624.92	400,046.61	(108,832.09)	-37.4%
Clerical, Technical and Office Salaries		2400	984,405.30	1,050,933.30	338,554.50	1,076,860.14	(25,926.84)	-2.5%
Other Classified Salaries		2900	158,860.75	174,610.75	23,503.63	179,784.11	(5,173.36)	-3.0%
TOTAL, CLASSIFIED SALARIES			6,016,224.50	6,380,862.50	1,761,719.05	6,644,286.84	(263,424.34)	-4.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,840,727.88	1,840,727.88	220,104.44	1,901,733.18	(61,005.30)	-3.3%
PERS		3201-3202	1,353,892.33	1,353,892.33	379,988.60	1,474,987.93	(121,095.60)	-8.9%
OASDI/Medicare/Alternative		3301-3302	529,769.32	529,769.32	156,462.29	582,846.74	(53,077.42)	-10.0%
Health and Welfare Benefits		3401-3402	3,603,354.11	3,890,244.11	900,349.98	3,343,413.16	546,830.95	14.1%
Unemployment Insurance		3501-3502	125,628.01	125,628.01	16,322.22	71,585.78	54,042.23	43.0%
Workers' Compensation		3601-3602	208,992.97	208,992.97	63,027.06	228,758.65	(19,765.68)	-9.5%
OPEB, Allocated		3701-3702	413,568.14	413,568.14	127,609.54	461,022.83	(47,454.69)	-11.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,075,932.76	8,362,822.76	1,863,864.13	8,064,348.27	298,474.49	3.6%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	22,000.00	22,000.00	19,092.10	34,183.00	(12,183.00)	-55.4%
Books and Other Reference Materials		4200	1,501.00	3,001.00	16,447.95	51,757.71	(48,756.71)	-1624.7%
Materials and Supplies		4300	923,950.36	979,845.10	73,253.47	1,405,062.72	(425,217.62)	-43.4%
Noncapitalized Equipment		4400	54,747.09	94,408.09	5,864.69	109,325.18	(14,917.09)	-15.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,002,198.45	1,099,254.19	114,658.21	1,600,328.61	(501,074.42)	-45.6%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	140,897.00	140,897.00	7,000.00	165,897.00	(25,000.00)	-17.7%
Travel and Conferences		5200	117,139.19	124,939.19	28,072.15	162,409.91	(37,470.72)	-30.0%
Dues and Memberships		5300	4,026.00	7,381.00	150.00	7,381.00	0.00	0.0%
Insurance		5400-5450	942.00	942.00	646.07	942.00	0.00	0.0%
Operations and Housekeeping Services		5500	20,100.00	21,700.00	5,654.38	21,700.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	357,773.62	1,233,506.62	119,193.57	1,466,556.99	(233,050.37)	-18.9%
Transfers of Direct Costs		5710	152,778.00	152,778.00	20,634.67	152,512.67	265.33	0.2%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,097,537.45	3,291,736.35	568,111.25	3,647,995.23	(356,258.88)	-10.8%
Communications		5900	31,145.88	31,945.88	11,313.10	38,600.71	(6,654.83)	-20.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,922,339.14	5,005,826.04	760,775.19	5,663,995.51	(658,169.47)	-13.1%



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>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	11,185.00	(11,185.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	130,060.00	(130,060.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	141,245.00	(141,245.00)	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	244,342.86	244,342.86	0.00	244,342.86	0.00	0.0%
Other Debt Service - Principal		7439	380,413.00	380,413.00	0.00	380,413.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			624,755.86	624,755.86	0.00	624,755.86	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	1,375,754.05	1,454,242.61	21,518.48	1,458,626.78	(4,384.17)	-0.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,375,754.05	1,454,242.61	21,518.48	1,458,626.78	(4,384.17)	-0.3%
TOTAL, EXPENDITURES			25,980,977.38	27,908,446.58	6,143,352.65	29,653,154.89	(1,744,708.31)	-6.3%

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>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	1,356,189.18	1,372,939.18	0.00	1,417,939.18	45,000.00	3.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,356,189.18	1,372,939.18	0.00	1,417,939.18	45,000.00	3.3%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			1,356,189.18	1,372,939.18	0.00	1,417,939.18	(45,000.00)	3.3%

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	29,513,247.66	29,513,247.66	7,594,495.27	29,513,247.66	0.00	0.0%
2) Federal Revenue		8100-8299	6,000,166.84	6,025,166.84	3,152,423.03	6,494,449.42	469,282.58	7.8%
3) Other State Revenue		8300-8599	9,687,099.49	9,719,758.31	643,173.99	9,183,866.24	(535,892.07)	-5.5%
4) Other Local Revenue		8600-8799	7,183,948.55	9,087,937.93	1,958,170.09	10,508,251.89	1,420,313.96	15.6%
5) TOTAL, REVENUES			52,384,462.54	54,346,110.74	13,348,262.38	55,699,815.21		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	12,207,115.37	12,224,025.37	3,589,875.19	12,309,500.55	(85,475.18)	-0.7%
2) Classified Salaries		2000-2999	13,504,936.11	13,869,574.11	3,943,387.86	13,677,999.70	191,574.41	1.4%
3) Employee Benefits		3000-3999	15,802,051.69	16,088,941.69	4,088,300.11	15,496,880.51	592,061.18	3.7%
4) Books and Supplies		4000-4999	1,964,376.27	2,174,234.95	323,781.72	2,716,481.39	(542,246.44)	-24.9%
5) Services and Other Operating Expenditures		5000-5999	7,354,749.63	8,451,725.15	1,761,414.79	9,199,061.96	(747,336.81)	-8.8%
6) Capital Outlay		6000-6999	219,500.00	219,500.00	39,208.95	360,745.00	(141,245.00)	-64.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,974,755.86	4,974,755.86	0.00	4,974,755.86	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(98,203.27)	(99,372.27)	(1,759.70)	(103,012.82)	3,640.55	-3.7%
9) TOTAL, EXPENDITURES			55,929,281.66	57,903,384.86	13,744,208.92	58,632,412.15		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,544,819.12)	(3,557,274.12)	(395,946.54)	(2,932,596.94)		
<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	19,000.00	19,000.00	30,000.00	19,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,000.00)	(19,000.00)	(30,000.00)	(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 (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,563,819.12)	(3,576,274.12)	(425,946.54)	(2,951,596.94)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	29,396,864.54	31,809,617.16		31,809,617.16	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)			29,396,864.54	31,809,617.16		31,809,617.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,396,864.54	31,809,617.16		31,809,617.16		
2) Ending Balance, June 30 (E + F1e)			25,833,045.42	28,233,343.04		28,858,020.22		
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	1,937,263.87	2,406,976.10		1,942,720.74		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,200,000.00	1,200,000.00		1,200,000.00		
COP	0000	9760	1,200,000.00					
COP	0000	9760		1,200,000.00				
COP	0000	9760				1,200,000.00		
d) Assigned								
Other Assignments		9780	22,695,781.55	24,626,367.28		25,715,299.82		
COP Deferred Maintenance	0000	9780	1,400,327.75					
MAA Program	0000	9780	694,445.75					
Small Districts	0000	9780	1,835.84					
Differentiated Assistance	0000	9780	107,900.28					
SMAA Admin	0000	9780	2,414,548.27					
Classified Credentialing Program	0000	9780	175,000.00					
Mandated Cost Program	0000	9780	2,245,728.32					
Safety Program	0000	9780	99,412.77					
Special Projects	0000	9780	200,000.00					
Alternative Education	0000	9780	2,500,220.23					
Educational and Administrative Operat	0000	9780	12,435,872.93					
Lottery	1100	9780	420,489.41					
COP Deferred Maintenance	0000	9780		1,402,827.75				
MAA Program	0000	9780		702,336.64				
Small Districts	0000	9780		1,835.84				
Differentiated Assistance	0000	9780		82,248.94				
SMAA Admin	0000	9780		2,606,853.52				
Classified Credentialing Program	0000	9780		175,000.00				
Mandated Cost Program	0000	9780		2,245,728.32				
Safety Program	0000	9780		105,321.44				
Special Projects	0000	9780		200,000.00				
Alternative Education	0000	9780		2,121,165.63				
Educational and Administrative Operat	0000	9780		14,473,119.32				
Lottery	1100	9780		509,929.88				
COP Deferred Maintenance	0000	9780				1,402,827.75		
MAA Program	0000	9780				770,197.64		

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)
Small Districts	0000	9780				1,835.84		
Differentiated Assistance	0000	9780				69,825.70		
SMAA Admin	0000	9780				2,600,000.54		
Classified Credentialing Program	0000	9780				175,000.00		
Mandated Cost Program	0000	9780				2,245,728.32		
Safety Program	0000	9780				95,321.44		
Special Projects	0000	9780				200,000.00		
Alternative Education	0000	9780				2,341,050.35		
Educational and Administratives Opera	0000	9780				15,340,760.05		
Lottery	1100	9780				472,752.19		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.34)		(0.34)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	12,329,722.76	12,329,722.76	3,184,602.00	12,329,722.76	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	4,732,040.00	4,732,040.00	1,464,445.00	4,732,040.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	2,678,991.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	61,959.00	61,959.00	347.16	61,959.00	0.00	0.0%
Timber Yield Tax		8022	4,959.00	4,959.00	0.00	4,959.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,017.00	3,017.00	0.00	3,017.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	11,021,646.02	11,021,646.02	3,018.91	11,021,646.02	0.00	0.0%
Unsecured Roll Taxes		8042	225,028.69	225,028.69	199,002.97	225,028.69	0.00	0.0%
Prior Years' Taxes		8043	18,295.00	18,295.00	6,330.18	18,295.00	0.00	0.0%
Supplemental Taxes		8044	67,299.00	67,299.00	58,178.99	67,299.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	337,880.19	337,880.19	0.00	337,880.19	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	911,401.00	911,401.00	1,116.50	911,401.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	447.32	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	(1,984.76)	0.00	0.00	0.0%
Subtotal, LCFF Sources			29,713,247.66	29,713,247.66	7,594,495.27	29,713,247.66	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(200,000.00)	(200,000.00)	0.00	(200,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			29,513,247.66	29,513,247.66	7,594,495.27	29,513,247.66	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	533,338.00	533,338.00	146,355.66	533,338.00	0.00	0.0%
Special Education Discretionary Grants		8182	152,304.00	177,304.00	0.00	177,304.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	4,350,000.00	4,350,000.00	2,542,648.40	4,350,000.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	270,353.00	270,353.00	77,884.70	308,435.00	38,082.00	14.1%
Title I, Part D, Local Delinquent Programs	3025	8290	169,360.00	169,360.00	37,932.00	110,111.00	(59,249.00)	-35.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	27,255.00	27,255.00	13,457.89	39,385.89	12,130.89	44.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	226,587.84	226,587.84	101,420.26	300,048.26	73,460.42	32.4%
Other NCLB / Every Student Succeeds Act	4128, 4204, 5630	8290	226,587.84	226,587.84	101,420.26	300,048.26	73,460.42	32.4%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	270,969.00	270,969.00	232,724.12	675,827.27	404,858.27	149.4%
<b>TOTAL, FEDERAL REVENUE</b>			<b>6,000,166.84</b>	<b>6,025,166.84</b>	<b>3,152,423.03</b>	<b>6,494,449.42</b>	<b>469,282.58</b>	<b>7.8%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	4,532,984.70	4,532,984.70	0.00	3,697,188.15	(835,796.55)	-18.4%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	848,008.00	848,008.00	0.00	848,008.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	98,800.00	98,800.00	0.00	98,800.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	227,846.63	227,846.63	(6,931.46)	227,846.63	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	164,916.00	164,916.00	0.00	164,916.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	300,593.60	300,593.60	21,000.00	338,260.31	37,666.71	12.5%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,513,950.56	3,546,609.38	629,105.45	3,808,847.15	262,237.77	7.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>9,687,099.49</b>	<b>9,719,758.31</b>	<b>643,173.99</b>	<b>9,183,866.24</b>	<b>(535,892.07)</b>	<b>-5.5%</b>

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>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	700,000.00	700,000.00	4,759.73	700,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	41,109.55	200,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	4,712,906.55	6,616,895.93	1,489,384.89	7,473,373.37	856,477.44	12.9%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	1,984.76	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,446,042.00	1,446,042.00	210,532.69	2,009,878.52	563,836.52	39.0%
Tuition		8710	125,000.00	125,000.00	210,398.47	125,000.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,183,948.55</b>	<b>9,087,937.93</b>	<b>1,958,170.09</b>	<b>10,508,251.89</b>	<b>1,420,313.96</b>	<b>15.6%</b>
<b>TOTAL, REVENUES</b>			<b>52,384,462.54</b>	<b>54,346,110.74</b>	<b>13,348,262.38</b>	<b>55,699,815.21</b>	<b>1,353,704.47</b>	<b>2.5%</b>



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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	7,021,742.80	7,021,742.80	2,136,124.46	7,153,584.93	(131,842.13)	-1.9%
Certificated Pupil Support Salaries		1200	796,420.44	796,420.44	242,628.59	862,103.53	(65,683.09)	-8.2%
Certificated Supervisors' and Administrators' Salaries		1300	3,602,327.68	3,619,237.68	1,014,176.39	3,379,104.09	240,133.59	6.6%
Other Certificated Salaries		1900	786,624.45	786,624.45	196,945.75	914,708.00	(128,083.55)	-16.3%
TOTAL, CERTIFICATED SALARIES			12,207,115.37	12,224,025.37	3,589,875.19	12,309,500.55	(85,475.18)	-0.7%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,711,350.91	3,711,350.91	912,310.05	3,547,009.16	164,341.75	4.4%
Classified Support Salaries		2200	2,542,107.60	2,824,467.60	863,530.56	3,104,270.02	(279,802.42)	-9.9%
Classified Supervisors' and Administrators' Salaries		2300	1,930,688.52	1,930,688.52	627,003.67	2,112,538.32	(181,849.80)	-9.4%
Clerical, Technical and Office Salaries		2400	5,151,628.33	5,218,156.33	1,517,039.95	4,694,098.09	524,058.24	10.0%
Other Classified Salaries		2900	169,160.75	184,910.75	23,503.63	220,084.11	(35,173.36)	-19.0%
TOTAL, CLASSIFIED SALARIES			13,504,936.11	13,869,574.11	3,943,387.86	13,677,999.70	191,574.41	1.4%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,910,293.77	2,910,293.77	498,800.95	2,926,472.19	(16,178.42)	-0.6%
PERS		3201-3202	2,876,436.09	2,876,436.09	862,694.22	3,021,725.24	(145,289.15)	-5.1%
OASDI/Medicare/Alternative		3301-3302	1,157,980.17	1,157,980.17	351,237.04	1,209,936.64	(51,956.47)	-4.5%
Health and Welfare Benefits		3401-3402	7,170,581.89	7,457,471.89	1,913,655.67	6,718,954.45	738,517.44	9.9%
Unemployment Insurance		3501-3502	283,142.90	283,142.90	36,082.85	145,276.07	137,866.83	48.7%
Workers' Compensation		3601-3602	473,070.31	473,070.31	141,209.68	489,866.35	(16,796.04)	-3.6%
OPEB, Allocated		3701-3702	930,546.56	930,546.56	284,619.70	984,649.57	(54,103.01)	-5.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			15,802,051.69	16,088,941.69	4,088,300.11	15,496,880.51	592,061.18	3.7%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	137,000.00	141,875.21	31,490.67	89,599.39	52,275.82	36.8%
Books and Other Reference Materials		4200	68,301.00	59,723.32	30,014.38	99,352.13	(39,628.81)	-66.4%
Materials and Supplies		4300	1,501,528.18	1,659,216.23	173,825.30	2,168,253.36	(509,037.13)	-30.7%
Noncapitalized Equipment		4400	257,547.09	313,420.19	88,451.37	359,276.51	(45,856.32)	-14.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,964,376.27	2,174,234.95	323,781.72	2,716,481.39	(542,246.44)	-24.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	140,897.00	140,897.00	7,000.00	165,897.00	(25,000.00)	-17.7%
Travel and Conferences		5200	286,555.19	302,315.19	60,283.54	346,723.89	(44,408.70)	-14.7%
Dues and Memberships		5300	58,716.00	65,861.00	52,035.00	72,420.00	(6,559.00)	-10.0%
Insurance		5400-5450	189,958.00	189,958.00	2,449.22	189,958.00	0.00	0.0%
Operations and Housekeeping Services		5500	373,683.00	378,858.32	59,521.68	351,258.60	27,599.72	7.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,002,696.50	1,889,888.91	303,280.01	2,187,556.59	(297,667.68)	-15.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(20,124.00)	(20,124.00)	(20,124.00)	(20,124.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,194,440.06	5,263,556.87	1,250,700.33	5,618,722.84	(355,165.97)	-6.7%
Communications		5900	127,927.88	240,513.86	46,269.01	286,649.04	(46,135.18)	-19.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,354,749.63	8,451,725.15	1,761,414.79	9,199,061.96	(747,336.81)	-8.8%

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>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	11,185.00	(11,185.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	14,590.91	130,060.00	(130,060.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	219,500.00	219,500.00	24,618.04	219,500.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			219,500.00	219,500.00	39,208.95	360,745.00	(141,245.00)	-64.3%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	4,350,000.00	4,350,000.00	0.00	4,350,000.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	244,342.86	244,342.86	0.00	244,342.86	0.00	0.0%
Other Debt Service - Principal		7439	380,413.00	380,413.00	0.00	380,413.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,974,755.86	4,974,755.86	0.00	4,974,755.86	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(98,203.27)	(99,372.27)	(1,759.70)	(103,012.82)	3,640.55	-3.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(98,203.27)	(99,372.27)	(1,759.70)	(103,012.82)	3,640.55	-3.7%
TOTAL, EXPENDITURES			55,929,281.66	57,903,384.86	13,744,208.92	58,632,412.15	(729,027.29)	-1.3%

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>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	19,000.00	19,000.00	30,000.00	19,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			19,000.00	19,000.00	30,000.00	19,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(19,000.00)	(19,000.00)	(30,000.00)	(19,000.00)	0.00	0.0%

Resource	Description	2021-22
		Projected Year Totals
5640	Medi-Cal Billing Option	166,497.29
6300	Lottery: Instructional Materials	110,880.64
6355	Direct Support Professional Training Program	55,918.02
6371	CalWORKs for ROCP or Adult Education	26,182.00
7311	Classified School Employee Professional De	5,411.04
8150	Ongoing & Major Maintenance Account (RM,	239,003.74
9010	Other Restricted Local	1,338,828.01
Total, Restricted Balance		1,942,720.74

# **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	1,207,995.00	1,207,995.00	738,199.00	1,207,995.00	0.00	0.0%
2) Federal Revenue		8100-8299	172,979.00	172,979.00	82.84	204,772.76	31,793.76	18.4%
3) Other State Revenue		8300-8599	218,261.84	218,261.84	(737.77)	218,261.84	0.00	0.0%
4) Other Local Revenue		8600-8799	301,519.72	301,519.72	544.11	301,519.72	0.00	0.0%
5) TOTAL, REVENUES			1,900,755.56	1,900,755.56	738,088.18	1,932,549.32		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	800,242.40	800,242.40	193,437.29	662,556.69	137,685.71	17.2%
2) Classified Salaries		2000-2999	207,848.00	207,848.00	49,508.76	194,600.46	13,247.54	6.4%
3) Employee Benefits		3000-3999	631,446.67	631,446.67	107,415.53	468,079.12	163,367.55	25.9%
4) Books and Supplies		4000-4999	161,723.91	163,723.91	2,603.01	356,132.56	(192,408.65)	-117.5%
5) Services and Other Operating Expenditures		5000-5999	153,469.00	174,337.00	23,083.57	201,847.00	(27,510.00)	-15.8%
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	13,515.25	13,515.25	0.00	16,041.04	(2,525.79)	-18.7%
9) TOTAL, EXPENDITURES			1,968,245.23	1,991,113.23	376,048.16	1,899,256.87		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(67,489.67)	(90,357.67)	362,040.02	33,292.45		
<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>			(67,489.67)	(90,357.67)	362,040.02	33,292.45		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	254,929.81	422,396.63		422,396.63	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)			254,929.81	422,396.63		422,396.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			254,929.81	422,396.63		422,396.63		
2) Ending Balance, June 30 (E + F1e)			187,440.14	332,038.96		455,689.08		
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	72,198.95	82,527.33		45,736.33		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	115,241.19	249,511.63		409,952.75		
Career Advancement Charter	0000	9780	64,570.33					
Career Advancement Charter	1100	9780	50,670.86					
Career Advancement Charter	0000	9780		195,668.35				
Career Advancement Charter Lottery	1100	9780		53,843.28				
Career Advancement Charter	0000	9780				366,944.47		
Career Advancement Charter Lottery	1100	9780				43,008.28		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	1,184,909.00	1,184,909.00	340,614.00	1,184,909.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	23,086.00	23,086.00	5,772.00	23,086.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	391,813.00	0.00	0.00	0.0%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>1,207,995.00</b>	<b>1,207,995.00</b>	<b>738,199.00</b>	<b>1,207,995.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,856.00	2,856.00	82.84	2,856.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title II, Part A, Supporting Effective Instruction	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3150, 3155, 3180, 3182, 4037, 4124, 4126, 4127, 4128, 5630	8290	170,123.00	170,123.00	0.00	201,916.76	31,793.76	18.7%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>172,979.00</b>	<b>172,979.00</b>	<b>82.84</b>	<b>204,772.76</b>	<b>31,793.76</b>	<b>18.4%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	76,723.00	76,723.00	0.00	76,723.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	5,410.00	5,410.00	0.00	5,410.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	23,991.84	23,991.84	(736.77)	23,991.84	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6690, 6695	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	112,137.00	112,137.00	(1.00)	112,137.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>218,261.84</b>	<b>218,261.84</b>	<b>(737.77)</b>	<b>218,261.84</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	544.11	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	300,019.72	300,019.72	0.00	300,019.72	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>301,519.72</b>	<b>301,519.72</b>	<b>544.11</b>	<b>301,519.72</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,900,755.56</b>	<b>1,900,755.56</b>	<b>738,088.18</b>	<b>1,932,549.32</b>		

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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	677,899.16	677,899.16	158,667.05	560,750.61	117,148.55	17.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	122,343.24	122,343.24	27,554.88	80,160.00	42,183.24	34.5%
Other Certificated Salaries		1900	0.00	0.00	7,215.36	21,646.08	(21,646.08)	New
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>800,242.40</b>	<b>800,242.40</b>	<b>193,437.29</b>	<b>662,556.69</b>	<b>137,685.71</b>	<b>17.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	74,450.22	74,450.22	15,194.02	64,760.15	9,690.07	13.0%
Classified Support Salaries		2200	88,956.36	88,956.36	31,407.45	111,611.88	(22,655.52)	-25.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	44,441.42	44,441.42	2,907.29	18,228.43	26,212.99	59.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>207,848.00</b>	<b>207,848.00</b>	<b>49,508.76</b>	<b>194,600.46</b>	<b>13,247.54</b>	<b>6.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	190,622.56	190,622.56	29,189.74	173,090.35	17,532.21	9.2%
PERS		3201-3202	65,813.81	65,813.81	9,926.56	37,833.50	27,980.31	42.5%
OASDI/Medicare/Alternative		3301-3302	38,810.40	38,810.40	6,805.73	26,918.88	11,891.52	30.6%
Health and Welfare Benefits		3401-3402	265,777.65	265,777.65	46,343.86	175,749.50	90,028.15	33.9%
Unemployment Insurance		3501-3502	12,292.01	12,292.01	1,206.08	5,183.65	7,108.36	57.8%
Workers' Compensation		3601-3602	19,575.94	19,575.94	4,619.66	16,346.31	3,229.63	16.5%
OPEB, Allocated		3701-3702	38,554.30	38,554.30	9,323.90	32,956.93	5,597.37	14.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>631,446.67</b>	<b>631,446.67</b>	<b>107,415.53</b>	<b>468,079.12</b>	<b>163,367.55</b>	<b>25.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	6,510.00	6,510.00	1,672.21	6,510.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	155,213.91	157,213.91	930.80	348,787.56	(191,573.65)	-121.9%
Noncapitalized Equipment		4400	0.00	0.00	0.00	835.00	(835.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>161,723.91</b>	<b>163,723.91</b>	<b>2,603.01</b>	<b>356,132.56</b>	<b>(192,408.65)</b>	<b>-117.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,400.00	2,575.00	975.00	2,575.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	3,194.00	3,194.00	374.68	3,194.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,224.00	10,224.00	10,224.00	10,224.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	135,371.00	147,731.00	8,934.92	175,291.00	(27,560.00)	-18.7%
Communications		5900	2,280.00	10,613.00	2,574.97	10,563.00	50.00	0.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>153,469.00</b>	<b>174,337.00</b>	<b>23,083.57</b>	<b>201,847.00</b>	<b>(27,510.00)</b>	<b>-15.8%</b>

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>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	13,515.25	13,515.25	0.00	16,041.04	(2,525.79)	-18.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			13,515.25	13,515.25	0.00	16,041.04	(2,525.79)	-18.7%
TOTAL, EXPENDITURES			1,968,245.23	1,991,113.23	376,048.16	1,899,256.87		

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>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22
		Projected Year Totals
6300	Lottery: Instructional Materials	21,866.61
6500	Special Education	0.04
6512	Special Ed: Mental Health Services	13,560.68
6546	Mental Health-Related Services	6,221.00
7426	Expanded Learning Opportunities (ELO) Grant: Paraprofessi	4,088.00
Total, Restricted Balance		45,736.33

# **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	4,175,605.00	4,175,605.00	(146,438.50)	4,175,605.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,181,826.00	2,181,826.00	3,667,968.00	2,181,826.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,500.00	14,500.00	4,632.47	14,500.00	0.00	0.0%
5) TOTAL, REVENUES			6,371,931.00	6,371,931.00	3,526,161.97	6,371,931.00		
<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	6,171,931.00	6,171,931.00	812,541.88	6,171,931.00	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			6,171,931.00	6,171,931.00	812,541.88	6,171,931.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			200,000.00	200,000.00	2,713,620.09	200,000.00		
<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>			200,000.00	200,000.00	2,713,620.09	200,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	589,828.80		589,828.80	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	589,828.80		589,828.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	589,828.80		589,828.80		
2) Ending Balance, June 30 (E + F1e)			200,000.00	789,828.80		789,828.80		
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	200,000.00	789,828.80		789,828.80		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Pass-Through Revenues From Federal Sources		8287	4,175,605.00	4,175,605.00	(146,438.50)	4,175,605.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			4,175,605.00	4,175,605.00	(146,438.50)	4,175,605.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	966,339.00	966,339.00	1,775,024.00	966,339.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	1,641,962.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	261,034.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,215,487.00	1,215,487.00	(10,052.00)	1,215,487.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			2,181,826.00	2,181,826.00	3,667,968.00	2,181,826.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	14,500.00	14,500.00	4,632.47	14,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			14,500.00	14,500.00	4,632.47	14,500.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			6,371,931.00	6,371,931.00	3,526,161.97	6,371,931.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	5,191,092.00	5,191,092.00	628,807.88	5,191,092.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	606,295.00	606,295.00	183,734.00	606,295.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	360,044.00	360,044.00	0.00	360,044.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	14,500.00	14,500.00	0.00	14,500.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			6,171,931.00	6,171,931.00	812,541.88	6,171,931.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			6,171,931.00	6,171,931.00	812,541.88	6,171,931.00		

Resource	Description	2021/22
		Projected Year Totals
6500	Special Education	120,028.60
6512	Special Ed: Mental Health Services	264,116.99
6546	Mental Health-Related Services	401,006.00
9010	Other Restricted Local	4,677.21
Total, Restricted Balance		789,828.80

# 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	275,655.00	275,655.00	126,683.00	275,834.96	179.96	0.1%
3) Other State Revenue		8300-8599	70,267.96	70,267.96	23,061.00	70,269.00	1.04	0.0%
4) Other Local Revenue		8600-8799	300.00	300.00	63.23	300.00	0.00	0.0%
5) TOTAL, REVENUES			346,222.96	346,222.96	149,807.23	346,403.96		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	40,818.00	40,818.00	11,069.80	40,213.88	604.12	1.5%
2) Classified Salaries		2000-2999	40,655.66	40,655.66	19,327.53	63,292.48	(22,636.82)	-55.7%
3) Employee Benefits		3000-3999	46,328.77	46,328.77	17,976.23	63,337.48	(17,008.71)	-36.7%
4) Books and Supplies		4000-4999	19,039.10	19,039.10	0.00	26,353.85	(7,314.75)	-38.4%
5) Services and Other Operating Expenditures		5000-5999	198,760.64	198,760.64	0.00	168,000.63	30,760.01	15.5%
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	3,214.00	3,214.00	0.00	4,114.00	(900.00)	-28.0%
9) TOTAL, EXPENDITURES			348,816.17	348,816.17	48,373.56	365,312.32		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,593.21)	(2,593.21)	101,433.67	(18,908.36)		
<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>			(2,593.21)	(2,593.21)	101,433.67	(18,908.36)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,593.21	20,051.86		20,051.86	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)			2,593.21	20,051.86		20,051.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,593.21	20,051.86		20,051.86		
2) Ending Balance, June 30 (E + F1e)			0.00	17,458.65		1,143.50		
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	16,315.15		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	1,143.50		1,143.50		
Adult Education	0000	9780		1,143.50				
Adult Education	0000	9780				1,143.50		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
Career and Technical Education	3500-3599	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	275,655.00	275,655.00	126,683.00	275,834.96	179.96	0.1%
TOTAL, FEDERAL REVENUE			275,655.00	275,655.00	126,683.00	275,834.96	179.96	0.1%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Program	6391	8590	67,492.96	67,492.96	23,061.00	67,494.00	1.04	0.0%
All Other State Revenue	All Other	8590	2,775.00	2,775.00	0.00	2,775.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			70,267.96	70,267.96	23,061.00	70,269.00	1.04	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300.00	300.00	63.23	300.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			300.00	300.00	63.23	300.00	0.00	0.0%
TOTAL, REVENUES			346,222.96	346,222.96	149,807.23	346,403.96		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	40,818.00	40,818.00	11,069.80	40,213.88	604.12	1.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>40,818.00</b>	<b>40,818.00</b>	<b>11,069.80</b>	<b>40,213.88</b>	<b>604.12</b>	<b>1.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	40,655.66	40,655.66	19,327.53	63,292.48	(22,636.82)	-55.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>40,655.66</b>	<b>40,655.66</b>	<b>19,327.53</b>	<b>63,292.48</b>	<b>(22,636.82)</b>	<b>-55.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	7,424.14	7,424.14	1,393.87	7,488.37	(64.23)	-0.9%
PERS		3201-3202	8,279.74	8,279.74	4,427.95	14,500.30	(6,220.56)	-75.1%
OASDI/Medicare/Alternative		3301-3302	4,154.79	4,154.79	1,794.55	6,147.80	(1,993.01)	-48.0%
Health and Welfare Benefits		3401-3402	21,118.36	21,118.36	8,477.49	28,788.99	(7,670.63)	-36.3%
Unemployment Insurance		3501-3502	924.82	924.82	149.27	508.34	416.48	45.0%
Workers' Compensation		3601-3602	1,472.88	1,472.88	571.98	1,947.25	(474.37)	-32.2%
OPEB, Allocated		3701-3702	2,954.04	2,954.04	1,161.12	3,956.43	(1,002.39)	-33.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>46,328.77</b>	<b>46,328.77</b>	<b>17,976.23</b>	<b>63,337.48</b>	<b>(17,008.71)</b>	<b>-36.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	19,039.10	19,039.10	0.00	26,353.85	(7,314.75)	-38.4%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>19,039.10</b>	<b>19,039.10</b>	<b>0.00</b>	<b>26,353.85</b>	<b>(7,314.75)</b>	<b>-38.4%</b>

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>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	198,760.64	198,760.64	0.00	168,000.63	30,760.01	15.5%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			198,760.64	198,760.64	0.00	168,000.63	30,760.01	15.5%
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	3,214.00	3,214.00	0.00	4,114.00	(900.00)	-28.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			3,214.00	3,214.00	0.00	4,114.00	(900.00)	-28.0%
<b>TOTAL, EXPENDITURES</b>			348,816.17	348,816.17	48,373.56	365,312.32		



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>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<b>Resource</b>	<b>Description</b>	<b>2021/22 Projected Year Totals</b>
Total, Restricted Balance		0.00

# 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	189,324.52	189,324.52	97,716.73	189,324.52	0.00	0.0%
3) Other State Revenue		8300-8599	735,076.95	735,076.95	492,513.06	737,359.95	2,283.00	0.3%
4) Other Local Revenue		8600-8799	164,882.00	179,596.00	158.37	179,596.00	0.00	0.0%
5) TOTAL, REVENUES			1,089,283.47	1,103,997.47	590,388.16	1,106,280.47		
<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	377,779.75	377,779.75	124,281.43	384,402.30	(6,622.55)	-1.8%
3) Employee Benefits		3000-3999	225,948.56	225,948.56	73,617.80	226,763.34	(814.78)	-0.4%
4) Books and Supplies		4000-4999	31,676.01	40,521.01	782.38	37,505.87	3,015.14	7.4%
5) Services and Other Operating Expenditures		5000-5999	389,789.63	394,489.63	22,030.16	392,254.11	2,235.52	0.6%
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	78,188.02	79,357.02	1,759.70	79,571.78	(214.76)	-0.3%
9) TOTAL, EXPENDITURES			1,103,381.97	1,118,095.97	222,471.47	1,120,497.40		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(14,098.50)	(14,098.50)	367,916.69	(14,216.93)		
<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>			(14,098.50)	(14,098.50)	367,916.69	(14,216.93)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	58,561.36	57,496.86		57,496.86	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)			58,561.36	57,496.86		57,496.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			58,561.36	57,496.86		57,496.86		
2) Ending Balance, June 30 (E + F1e)			44,462.86	43,398.36		43,279.93		
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	43,747.57	42,548.00		42,429.57		
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	715.29	850.36		850.36		
Child Development Program MAA	0000	9780	715.29					
Child Development Programs MAA	0000	9780		850.36				
Child Development MAA	0000	9780				850.36		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Title I, Part A, Basic	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	189,324.52	189,324.52	97,716.73	189,324.52	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			189,324.52	189,324.52	97,716.73	189,324.52	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	735,076.95	735,076.95	492,513.06	737,359.95	2,283.00	0.3%
<b>TOTAL, OTHER STATE REVENUE</b>			735,076.95	735,076.95	492,513.06	737,359.95	2,283.00	0.3%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	23.39	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	164,882.00	179,596.00	0.00	179,596.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	134.98	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			164,882.00	179,596.00	158.37	179,596.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			1,089,283.47	1,103,997.47	590,388.16	1,106,280.47		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	29,711.54	29,711.54	7,002.43	29,711.54	0.00	0.0%
Clerical, Technical and Office Salaries		2400	348,068.21	348,068.21	117,279.00	354,690.76	(6,622.55)	-1.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			377,779.75	377,779.75	124,281.43	384,402.30	(6,622.55)	-1.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	79,742.41	79,742.41	26,785.50	82,581.29	(2,838.88)	-3.6%
OASDI/Medicare/Alternative		3301-3302	27,832.96	27,832.96	9,137.07	28,621.44	(788.48)	-2.8%
Health and Welfare Benefits		3401-3402	92,730.27	92,730.27	30,112.59	91,666.75	1,063.52	1.1%
Unemployment Insurance		3501-3502	4,310.32	4,310.32	597.21	2,021.26	2,289.06	53.1%
Workers' Compensation		3601-3602	7,127.08	7,127.08	2,287.61	7,184.73	(57.65)	-0.8%
OPEB, Allocated		3701-3702	14,205.52	14,205.52	4,697.82	14,687.87	(482.35)	-3.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			225,948.56	225,948.56	73,617.80	226,763.34	(814.78)	-0.4%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	118.43	118.43	(118.43)	New
Materials and Supplies		4300	29,450.46	38,295.46	663.95	35,779.65	2,515.81	6.6%
Noncapitalized Equipment		4400	2,225.55	2,225.55	0.00	1,607.79	617.76	27.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			31,676.01	40,521.01	782.38	37,505.87	3,015.14	7.4%

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>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	109,700.00	109,700.00	0.00	109,700.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	897.00	1,100.55	899.45	45.0%
Dues and Memberships		5300	6,306.00	6,306.00	5,519.00	6,306.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,900.00	9,900.00	9,900.00	9,900.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	260,582.84	264,582.84	5,392.93	263,175.47	1,407.37	0.5%
Communications		5900	1,300.79	2,000.79	321.23	2,072.09	(71.30)	-3.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>389,789.63</b>	<b>394,489.63</b>	<b>22,030.16</b>	<b>392,254.11</b>	<b>2,235.52</b>	<b>0.6%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	78,188.02	79,357.02	1,759.70	79,571.78	(214.76)	-0.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>78,188.02</b>	<b>79,357.02</b>	<b>1,759.70</b>	<b>79,571.78</b>	<b>(214.76)</b>	<b>-0.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,103,381.97</b>	<b>1,118,095.97</b>	<b>222,471.47</b>	<b>1,120,497.40</b>		



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>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2021/22
		Projected Year Totals
6131	Child Development: Resource & Referral Reserve Account fo	8,239.51
9010	Other Restricted Local	34,190.06
Total, Restricted Balance		42,429.57

# **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	0.00	0.00	0.28	0.00	0.00	0.0%
5) TOTAL, REVENUES			50,000.00	50,000.00	0.28	50,000.00		
<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	65,714.00	65,714.00	20,139.00	65,714.00	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	3,286.00	3,286.00	0.00	3,286.00	0.00	0.0%
9) TOTAL, EXPENDITURES			69,000.00	69,000.00	20,139.00	69,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(19,000.00)	(19,000.00)	(20,138.72)	(19,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	19,000.00	19,000.00	30,000.00	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	30,000.00	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	9,861.28	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	9.49		9.49	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	9.49		9.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	9.49		9.49		
2) Ending Balance, June 30 (E + F1e)			0.00	9.49		9.49		
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	9.49		9.49		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.28	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.28	0.00	0.00	0.0%
TOTAL, REVENUES			50,000.00	50,000.00	0.28	50,000.00		

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>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	65,714.00	65,714.00	20,139.00	65,714.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			65,714.00	65,714.00	20,139.00	65,714.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	3,286.00	3,286.00	0.00	3,286.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			3,286.00	3,286.00	0.00	3,286.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			69,000.00	69,000.00	20,139.00	69,000.00		



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>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	19,000.00	19,000.00	30,000.00	19,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			19,000.00	19,000.00	30,000.00	19,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			19,000.00	19,000.00	30,000.00	19,000.00		

Resource	Description	2021/22
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	9.49
Total, Restricted Balance		9.49

# 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	200,000.00	200,000.00	0.00	200,000.00	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	1,312.00	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			210,000.00	210,000.00	1,312.00	210,000.00		
<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	325,000.00	325,000.00	0.00	325,000.00	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			325,000.00	325,000.00	0.00	325,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(115,000.00)	(115,000.00)	1,312.00	(115,000.00)		
<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>			(115,000.00)	(115,000.00)	1,312.00	(115,000.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,043,789.14	1,043,900.21		1,043,900.21	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)			1,043,789.14	1,043,900.21		1,043,900.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,043,789.14	1,043,900.21		1,043,900.21		
2) Ending Balance, June 30 (E + F1e)			928,789.14	928,900.21		928,900.21		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	928,789.14	928,900.21		928,900.21		
Deferred Maintenance	0000	9760	928,789.14					
Deferred Maintenance	0000	9760		928,900.21				
Deferred Maintenance	0000	9760				928,900.21		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	1,312.00	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	1,312.00	10,000.00	0.00	0.0%
TOTAL, REVENUES			210,000.00	210,000.00	1,312.00	210,000.00		

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>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	275,000.00	275,000.00	0.00	275,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			325,000.00	325,000.00	0.00	325,000.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			325,000.00	325,000.00	0.00	325,000.00		

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>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		



<b>Resource</b>	<b>Description</b>	<b>2021/22 Projected Year Totals</b>
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Total, Restricted Balance

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	3,323.76	25,000.00	0.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	3,323.76	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	3,323.76	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	3,323.76	25,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,647,187.61	2,647,664.26		2,647,664.26	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)			2,647,187.61	2,647,664.26		2,647,664.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,647,187.61	2,647,664.26		2,647,664.26		
2) Ending Balance, June 30 (E + F1e)			2,672,187.61	2,672,664.26		2,672,664.26		
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	2,672,187.61	2,672,664.26		2,672,664.26		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	3,323.76	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			25,000.00	25,000.00	3,323.76	25,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			25,000.00	25,000.00	3,323.76	25,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + e)</b>			0.00	0.00	0.00	0.00		

		2021/22
Resource	Description	Projected Year Totals

# 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	856.77	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			5,000.00	5,000.00	856.77	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	856.77	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	856.77	5,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,000.00	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)			5,000.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,000.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			10,000.00	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	10,000.00	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		

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>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	856.77	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,000.00	5,000.00	856.77	5,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			5,000.00	5,000.00	856.77	5,000.00		

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>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

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

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

Resource	Description	2021/22
		Projected Year Totals
7710	State School Facilities Projects	5,000.00
Total, Restricted Balance		5,000.00

# 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	1,198,000.00	1,198,000.00	215,430.95	1,198,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,198,000.00	1,198,000.00	215,430.95	1,198,000.00		
<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	728,107.00	728,107.00	0.00	728,107.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			728,107.00	728,107.00	0.00	728,107.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			469,893.00	469,893.00	215,430.95	469,893.00		
<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>			469,893.00	469,893.00	215,430.95	469,893.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	9,701,536.09	12,543,310.67		12,543,310.67	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)			9,701,536.09	12,543,310.67		12,543,310.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			9,701,536.09	12,543,310.67		12,543,310.67		
2) Ending Net Position, June 30 (E + F1e)			10,171,429.09	13,013,203.67		13,013,203.67		
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	10,171,429.09	13,013,203.67		13,013,203.67		

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>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	300,000.00	300,000.00	0.00	300,000.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	898,000.00	898,000.00	215,430.95	898,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,198,000.00	1,198,000.00	215,430.95	1,198,000.00	0.00	0.0%
TOTAL, REVENUES			1,198,000.00	1,198,000.00	215,430.95	1,198,000.00		
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	728,107.00	728,107.00	0.00	728,107.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			728,107.00	728,107.00	0.00	728,107.00	0.00	0.0%
TOTAL, EXPENSES			728,107.00	728,107.00	0.00	728,107.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c + e)			0.00	0.00	0.00	0.00		

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

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant 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	62.00	62.00	62.00	62.00	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	923.00	923.00	923.00	923.00	0.00	0%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	985.00	985.00	985.00	985.00	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>	1,073.90	1,073.90	1,073.90	1,073.90	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>	37,821.59	37,821.59	37,821.59	37,821.59	0.00	0%
<b>6. Charter School ADA</b> (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>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	115.43	115.43	115.43	115.43	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)	115.43	115.43	115.43	115.43	0.00	0%
9. TOTAL CHARTER SCHOOL ADA Reported in Fund 01, 09, or 62 (Sum of Lines C4 and C8)	115.43	115.43	115.43	115.43	0.00	0%

Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	60,550,669.02
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	2,266,918.18
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	2,409,458.15
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	230,685.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	624,755.86
4. Other Transfers Out	All	9200	7200-7299	4,350,000.00
5. Interfund Transfers Out	All	9300	7600-7629	19,000.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	125,000.00
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)				7,758,899.01
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)				50,543,851.83

Section II - Expenditures Per ADA		2021-22 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*		1,100.43
B. Expenditures per ADA (Line I.E divided by Line II.A)		45,931.00
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.)	41,932,770.06	37,415.92
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)	41,932,770.06	37,415.92
B. Required effort (Line A.2 times 90%)	37,739,493.05	33,674.33
C. Current year expenditures (Line I.E and Line II.B)	50,543,851.83	45,931.00
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

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



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

### Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 3,560,174.26
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

#### B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 38,231,836.27

#### C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 9.31%

### Part II - Adjustments for Employment Separation Costs

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

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

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

#### A. Normal Separation Costs (optional)

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

#### B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	3,053,589.16
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	859,435.78
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	68,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	15,532.93
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	244,529.83
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	40,583.01
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,282,170.71
9. Carry-Forward Adjustment (Part IV, Line F)	(246,509.03)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,035,661.68

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	20,019,909.43
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	14,939,874.07
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 4700 and 5100)	5,590,916.24
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	26,750.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,456,185.32
6. Enterprise (Function 6000, objects 1000-5999 except 4700 and 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,111,338.40
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	2,191,248.32
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	806,424.82
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,381,998.96
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	1,310,426.67
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Student Activity (Fund 08, functions 4000-5999, objects 1000-5999 except 5100)	0.00
15. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	193,197.69
16. Child Development (Fund 12, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	931,225.62
17. Cafeteria (Funds 13 & 61, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
18. Foundation (Funds 19 & 57, functions 1000-6999, 8100-8400 & 8700, objects 1000-5999 except 4700 & 5100)	0.00
19. Total Base Costs (Lines B1 through B12 and Lines B13b through B18, minus Line B13a)	51,959,495.54

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B19)	8.24%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2023-24 see <a href="http://www.cde.ca.gov/fg/ac/ic/">www.cde.ca.gov/fg/ac/ic/</a> ) (Line A10 divided by Line B19)	7.77%
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#### Part IV - Carry-forward Adjustment

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>4,282,170.71</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(44,575.27)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.63%) times Part III, Line B19); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.63%) times Part III, Line B19) or (the highest rate used to recover costs from any program (24.55%) times Part III, Line B19); zero if positive	<u>(246,509.03)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(246,509.03)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>7.77%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-123,254.52) is applied to the current year calculation and the remainder (\$-123,254.51) is deferred to one or more future years:	<u>8.00%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-82,169.68) is applied to the current year calculation and the remainder (\$-164,339.35) is deferred to one or more future years:	<u>8.08%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(246,509.03)</u>

Approved indirect cost rate: 8.63%  
 Highest rate used in any program: 24.55%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except 4700 & 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	301,575.07	26,025.93	8.63%
01	3025	101,362.37	8,748.63	8.63%
01	3183	66,037.01	5,698.99	8.63%
01	3213	70,500.00	17,308.00	24.55%
01	3310	497,108.20	36,229.80	7.29%
01	3385	96,322.38	5,981.62	6.21%
01	4035	36,256.92	3,128.97	8.63%
01	5630	192,659.41	16,486.85	8.56%
01	5632	53,396.25	4,608.10	8.63%
01	5810	282,405.15	12,622.77	4.47%
01	6388	462,966.26	21,142.26	4.57%
01	6500	10,547,021.31	667,556.65	6.33%
01	6510	798,425.76	49,582.24	6.21%
01	6512	50,197.00	4,332.00	8.63%
01	6520	70,500.73	6,074.27	8.62%
01	6546	4,510.87	280.13	6.21%
01	6680	58,991.07	5,090.93	8.63%
01	6685	59,236.59	5,112.41	8.63%
01	6690	19,331.68	1,668.32	8.63%
01	6695	173,827.96	15,001.35	8.63%
01	7135	8,010.33	691.29	8.63%
01	7366	184,936.81	15,960.05	8.63%
01	7810	15,244.56	76.25	0.50%
01	8150	803,921.79	68,947.00	8.58%
01	9010	8,503,220.37	460,271.97	5.41%
09	3182	185,875.72	16,041.04	8.63%
11	6391	82,288.36	4,114.00	5.00%
12	5035	125,386.66	10,820.86	8.63%
12	5055	48,897.17	4,219.83	8.63%
12	6045	6,282.79	542.21	8.63%
12	6100	2,304.15	198.85	8.63%
12	6110	218,214.59	18,167.41	8.33%
12	6123	6,118.46	528.02	8.63%
12	6127	210,665.56	18,180.44	8.63%
12	6128	134,909.69	11,547.78	8.56%
12	9010	178,446.55	15,366.38	8.61%
13	5310	0.00	3,286.00	N/A

# Multi-Year Projections

**LEAs are required to submit, along with their budgets, multi-year (current and two subsequent fiscal years) projections for the County School Service Fund.**



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)		37,821.59	0.00%	37,821.59	0.00%	37,821.59
(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	22,050,857.85	0.61%	22,184,616.00	0.30%	22,250,858.00
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	280,543.69	0.00%	280,544.00	0.00%	280,544.00
4. Other Local Revenues	8600-8799	1,545,109.52	-10.44%	1,383,849.00	0.00%	1,383,849.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,417,939.18)	-25.06%	(1,062,617.00)	-8.66%	(970,570.00)
6. Total (Sum lines A1 thru A5c)		26,808,571.88	1.22%	27,136,392.00	0.58%	27,294,681.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				6,853,932.53		6,945,668.00
b. Step & Column Adjustment				91,735.47		90,293.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,853,932.53	1.34%	6,945,668.00	1.30%	7,035,961.00
2. Classified Salaries						
a. Base Salaries				7,033,712.86		7,068,117.00
b. Step & Column Adjustment				112,568.96		102,596.71
c. Cost-of-Living Adjustment						
d. Other Adjustments				(78,164.82)		(17,778.71)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,033,712.86	0.49%	7,068,117.00	1.20%	7,152,935.00
3. Employee Benefits	3000-3999	7,432,532.24	7.35%	7,978,735.00	3.52%	8,259,576.00
4. Books and Supplies	4000-4999	1,116,152.78	-20.08%	892,027.00	0.00%	892,027.00
5. Services and Other Operating Expenditures	5000-5999	3,535,066.45	0.48%	3,552,133.00	-5.63%	3,352,133.00
6. Capital Outlay	6000-6999	219,500.00	-87.47%	27,500.00	0.00%	27,500.00
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	(1,561,639.60)	0.06%	(1,562,632.00)	-0.59%	(1,553,478.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	19,000.00	0.00%	19,000.00	0.00%	19,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		28,998,257.26	0.94%	29,270,548.00	0.91%	29,535,654.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)		(2,189,685.38)		(2,134,156.00)		(2,240,973.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		29,104,985.20		26,915,299.82		24,781,143.82
2. Ending Fund Balance (Sum lines C and D1)		26,915,299.82		24,781,143.82		22,540,170.82
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	1,200,000.00				
d. Assigned	9780	25,715,299.82				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		24,781,143.82		22,540,170.82
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		26,915,299.82		24,781,143.82		22,540,170.82

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<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		24,781,143.82		22,540,170.82
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	2,672,664.26				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		2,672,664.26		24,781,143.82		22,540,170.82
<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.						
Positions ending in current fiscal year have been removed in projection years.						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form 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	7,462,389.81	2.48%	7,647,457.00	3.11%	7,885,293.00
2. Federal Revenues	8100-8299	2,144,449.42	13.41%	2,432,083.00	2.00%	2,480,800.00
3. Other State Revenues	8300-8599	8,903,322.55	-21.65%	6,975,982.00	-1.49%	6,872,323.00
4. Other Local Revenues	8600-8799	8,963,142.37	-2.60%	8,730,053.00	0.00%	8,730,053.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,417,939.18	-25.06%	1,062,617.00	-8.66%	970,570.00
6. Total (Sum lines A1 thru A5c)		28,891,243.33	-7.07%	26,848,192.00	0.34%	26,939,039.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				5,455,568.02		4,841,470.00
b. Step & Column Adjustment				65,657.58		66,082.74
c. Cost-of-Living Adjustment						
d. Other Adjustments				(679,755.60)		(132,672.74)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,455,568.02	-11.26%	4,841,470.00	-1.38%	4,774,880.00
2. Classified Salaries						
a. Base Salaries				6,644,286.84		6,492,086.00
b. Step & Column Adjustment				75,978.68		88,974.59
c. Cost-of-Living Adjustment						
d. Other Adjustments				(228,179.52)		51,127.41
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,644,286.84	-2.29%	6,492,086.00	2.16%	6,632,188.00
3. Employee Benefits	3000-3999	8,064,348.27	2.27%	8,247,298.00	3.17%	8,508,506.00
4. Books and Supplies	4000-4999	1,600,328.61	-36.47%	1,016,734.00	-1.37%	1,002,774.00
5. Services and Other Operating Expenditures	5000-5999	5,663,995.51	-20.32%	4,513,058.00	-1.94%	4,425,489.00
6. Capital Outlay	6000-6999	141,245.00	-7.92%	130,060.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	624,755.86	0.00%	624,756.00	0.00%	624,756.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,458,626.78	0.07%	1,459,619.00	-0.63%	1,450,465.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		29,653,154.89	-7.85%	27,325,081.00	0.34%	27,419,058.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(761,911.56)		(476,889.00)		(480,019.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,704,631.96		1,942,720.40		1,465,831.40
2. Ending Fund Balance (Sum lines C and D1)		1,942,720.40		1,465,831.40		985,812.40
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,942,720.74		1,465,833.00		985,815.00
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	(0.34)		(1.60)		(2.60)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,942,720.40		1,465,831.40		985,812.40

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<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					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<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.						
Position funding changes and positions ending based on end dates of one-time grant funds, including CSI grant, SWP Round 2, SWP k-12 Pathway, IPI, ELO, ESSER II, and Safe Schools for All grants.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
		37,821.59	0.00%	37,821.59	0.00%	37,821.59
(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	29,513,247.66	1.08%	29,832,073.00	1.02%	30,136,151.00
2. Federal Revenues	8100-8299	6,494,449.42	4.43%	6,782,083.00	0.72%	6,830,800.00
3. Other State Revenues	8300-8599	9,183,866.24	-20.99%	7,256,526.00	-1.43%	7,152,867.00
4. Other Local Revenues	8600-8799	10,508,251.89	-3.75%	10,113,902.00	0.00%	10,113,902.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		55,699,815.21	-3.08%	53,984,584.00	0.46%	54,233,720.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				12,309,500.55		11,787,138.00
b. Step & Column Adjustment				157,393.05		156,375.74
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(679,755.60)		(132,672.74)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,309,500.55	-4.24%	11,787,138.00	0.20%	11,810,841.00
2. Classified Salaries						
a. Base Salaries				13,677,999.70		13,560,203.00
b. Step & Column Adjustment				188,547.64		191,571.30
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(306,344.34)		33,348.70
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,677,999.70	-0.86%	13,560,203.00	1.66%	13,785,123.00
3. Employee Benefits	3000-3999	15,496,880.51	4.71%	16,226,033.00	3.34%	16,768,082.00
4. Books and Supplies	4000-4999	2,716,481.39	-29.73%	1,908,761.00	-0.73%	1,894,801.00
5. Services and Other Operating Expenditures	5000-5999	9,199,061.96	-12.33%	8,065,191.00	-3.57%	7,777,622.00
6. Capital Outlay	6000-6999	360,745.00	-56.32%	157,560.00	-82.55%	27,500.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,974,755.86	0.00%	4,974,756.00	0.00%	4,974,756.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(103,012.82)	0.00%	(103,013.00)	0.00%	(103,013.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	19,000.00	0.00%	19,000.00	0.00%	19,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		58,651,412.15	-3.51%	56,595,629.00	0.63%	56,954,712.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(2,951,596.94)		(2,611,045.00)		(2,720,992.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		31,809,617.16		28,858,020.22		26,246,975.22
2. Ending Fund Balance (Sum lines C and D1)		28,858,020.22		26,246,975.22		23,525,983.22
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,942,720.74		1,465,833.00		985,815.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,200,000.00		0.00		0.00
d. Assigned	9780	25,715,299.82		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	(0.34)		24,781,142.22		22,540,168.22
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		28,858,020.22		26,246,975.22		23,525,983.22

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<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		24,781,143.82		22,540,170.82
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.34)		(1.60)		(2.60)
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,672,664.26		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,672,663.92		24,781,142.22		22,540,168.22
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.56%		43.79%		39.58%
<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):						
North Santa Cruz County (SC)						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		6,157,431.00				
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)		58,651,412.15		56,595,629.00		56,954,712.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		58,651,412.15		56,595,629.00		56,954,712.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		58,651,412.15		56,595,629.00		56,954,712.00
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)		1,759,542.36		1,697,868.87		1,708,641.36
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)		1,759,542.36		1,697,868.87		1,708,641.36
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

[illegible]

**SANTA CRUZ COUNTY OFFICE OF EDUCATION  
ALL FUNDS SUMMARY 2021-22  
2021-22 FIRST INTERIM**

[illegible]

**SANTA CRUZ COUNTY OFFICE OF EDUCATION  
GENERAL FUND SUMMARY 2022-23  
2021-22 FIRST INTERIM**

	Various	06XX	0830		33XX/65XX	Various	8150 Routine & Restricted	9XXX		
	General Unrestricted	Alternative Education	CTEP	Total Unrestricted	Special Education	Categoricals	Maintenance	Local Programs	Total Restricted	Total General Fund
Revenues										
LCFF Revenues	9,003,737	13,180,880	-	22,184,616	7,647,457	-	-	-	7,647,457	29,832,073
Federal Revenues	-	-	-	-	710,642	1,721,441	-	-	2,432,083	2,432,083
Federal Pass Through	4,350,000	-	-	4,350,000	-	-	-	-	-	4,350,000
Other State Revenues	280,544	-	-	280,544	5,028,472	1,947,509	-	-	6,975,982	7,256,525
Other Local Revenues	1,283,849	-	100,000	1,383,849	125,000	-	-	8,605,053	8,730,053	10,113,902
Total Revenue	14,918,129	13,180,880	100,000	28,199,008	13,511,571	3,668,951	-	8,605,053	25,785,575	53,984,584
Expenditures										
Certificated Salaries	2,154,620	4,718,587	72,460	6,945,668	3,369,817	306,404	-	1,165,249	4,841,470	11,787,138
Classified Salaries	5,123,207	1,863,705	81,206	7,068,117	2,974,416	1,036,434	321,033	2,160,203	6,492,086	13,560,204
Employee Benefits	4,216,806	3,693,085	68,844	7,978,735	4,568,116	1,720,128	238,182	1,720,873	8,247,298	16,226,034
Books and Supplies	480,743	374,483	36,801	892,027	102,624	137,040	18,156	758,914	1,016,734	1,908,761
Services, Other Operating Expenditures	1,788,670	1,710,589	52,875	3,552,133	1,740,930	307,284	246,871	2,217,973	4,513,058	8,065,191
Capital Outlay	27,500	-	-	27,500	-	130,060	-	-	130,060	157,560
Other Outgo	-	-	-	-	-	-	-	624,756	624,756	624,756
Pass Through	4,350,000	-	-	4,350,000	-	-	-	-	-	4,350,000
Indirect Costs	(2,641,459)	1,047,507	31,320	(1,562,632)	785,669	175,597	68,947	429,406	1,459,619	(103,013)
Total Expenditures	15,500,087	13,407,957	343,506	29,251,549	13,541,571	3,812,947	893,188	9,077,374	27,325,080	56,576,629
Interfund Transfers										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers Out	-	(19,000)	-	(19,000)	-	-	-	-	-	(19,000)
Other Financing Sources	-	-	-	-	-	-	-	-	-	-
Contributions	(1,291,495)	(16,750)	245,629	(1,062,617)	30,000	-	877,546	155,070	1,062,617	-
Total Transfers	(1,291,495)	(35,750)	245,629	(1,081,617)	30,000	-	877,546	155,070	1,062,617	(19,000)
Beginning Balance	23,611,776	3,303,524	-	26,915,300	-	364,889	239,004	1,338,828	1,942,721	28,858,021
Net Increase (Decrease) in Fund Balance	(1,873,453)	(262,827)	2,123	(2,134,157)	-	(143,996)	(15,642)	(317,250)	(476,888)	(2,611,045)
Ending Fund Balance	21,738,323	3,040,697	2,123	24,781,143	-	220,893	223,362	1,021,578	1,465,833	26,246,976
Components of Ending Fund Balance:										
Nonspendable	-	-	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	220,893	223,362	1,021,578	1,465,833	1,465,833
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	19,140,495	3,040,697	2,123	22,183,315	-	-	-	-	-	22,183,315
Assigned (COPS)	1,397,828	-	-	1,397,828	-	-	-	-	-	1,397,828
Committed (COPS)	1,200,000	-	-	1,200,000	-	-	-	-	-	1,200,000

**SANTA CRUZ COUNTY OFFICE OF EDUCATION  
GENERAL FUND SUMMARY 2023-24  
2021-22 FIRST INTERIM**

	Various			06XX	0830	33XX/65XX		Various	8150	9XXX		
	General	Alternative		Total		Special		Routine &			Total Restricted	Total General
	Unrestricted	Education	CTEP	Unrestricted		Education	Categoricals	Restricted	Local			Fund
								Maintenance	Programs			
Revenues												
LCFF Revenues	8,857,766	13,393,092	-	22,250,858		7,885,293	-	-	-		7,885,293	30,136,151
Federal Revenues	-	-	-	-		710,642	1,770,158	-	-		2,480,800	2,480,800
Federal Pass Through	4,350,000	-	-	4,350,000		-	-	-	-		-	4,350,000
Other State Revenues	280,544	-	-	280,544		5,050,856	1,821,466	-	-		6,872,323	7,152,866
Other Local Revenues	1,283,849	-	100,000	1,383,849		125,000	-	-	8,605,053		8,730,053	10,113,902
Total Revenue	14,772,158	13,393,092	100,000	28,265,250		13,771,791	3,591,625	-	8,605,053		25,968,469	54,233,719
Expenditures												
Certificated Salaries	2,182,630	4,779,929	73,402	7,035,961		3,413,625	269,929	-	1,091,326		4,774,880	11,810,841
Classified Salaries	5,184,685	1,886,069	82,180	7,152,935		3,010,109	1,115,469	324,885	2,181,725		6,632,188	13,785,123
Employee Benefits	4,375,062	3,811,352	73,161	8,259,576		4,747,827	1,759,744	248,839	1,752,096		8,508,506	16,768,083
Books and Supplies	480,743	374,483	36,801	892,027		102,624	126,453	18,156	755,541		1,002,774	1,894,800
Services, Other Operating Expenditures	1,588,670	1,710,589	52,875	3,352,133		1,740,930	269,284	252,283	2,162,992		4,425,489	7,777,622
Capital Outlay	27,500	-	-	27,500		-	-	-	-		-	27,500
Other Outgo	-	-	-	-		-	-	-	624,756		624,756	624,756
Pass Through	4,350,000	-	-	4,350,000		-	-	-	-		-	4,350,000
Indirect Costs	(2,632,305)	1,047,507	31,320	(1,553,478)		786,676	174,456	69,380	419,953		1,450,465	(103,013)
Total Expenditures	15,556,985	13,609,930	349,740	29,516,655		13,801,791	3,715,334	913,543	8,988,389		27,419,057	56,935,712
Interfund Transfers												
Transfers In	-	-	-	-		-	-	-	-		-	-
Transfers Out	-	(19,000)	-	(19,000)		-	-	-	-		-	(19,000)
Other Financing Sources	-	-	-	-		-	-	-	-		-	-
Contributions	(1,204,999)	(16,750)	251,179	(970,570)		30,000	-	885,500	55,070		970,570	0
Total Transfers	(1,204,999)	(35,750)	251,179	(989,570)		30,000	-	885,500	55,070		970,570	(19,000)
Beginning Balance	21,738,323	3,040,697	2,123	24,781,143		-	220,893	223,362	1,021,578		1,465,833	26,246,976
Net Increase (Decrease) in Fund Balance	(1,989,825)	(252,588)	1,439	(2,240,974)		-	(123,709)	(28,044)	(328,265)		(480,018)	(2,720,992)
Ending Fund Balance	19,748,498	2,788,109	3,562	22,540,169		-	97,184	195,318	693,313		985,815	23,525,984
Components of Ending Fund Balance:												
Nonspendable	-	-	-	-		-	-	-	-		-	-
Restricted	-	-	-	-		-	97,184	195,318	693,313		985,815	985,815
Assigned	17,153,170	2,788,109	3,562	19,944,841		-	-	-	-		-	19,944,841
Assigned (COPS)	1,395,328	-	-	1,395,328		-	-	-	-		-	1,395,328
Committed (COPS)	1,200,000	-	-	1,200,000		-	-	-	-		-	1,200,000



**SANTA CRUZ COUNTY OFFICE OF EDUCATION  
2021-22 FIRST INTERIM FORM CASH**

		2021-22 Budget at 1st Interim	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	TOTAL
<b>A. Beginning Cash</b>	9110	<b>31,259,238</b>	31,259,238	25,633,041	30,309,365	29,759,148	28,409,441	23,677,101	30,997,367	28,460,530	26,883,411	26,612,359	28,690,233	29,662,999	24,600,300	31,259,238.42
<b>B. Receipts</b>																
Revenue Limit:																
State Aid	8010-8019	<b>17,061,763</b>	(1,649,146)	4,896,816	3,056,746	1,023,622	-	2,023,618	1,143,565	1,474,195	2,414,678	1,292,520.60	1,292,520.60	92,628		17,061,763
Property Tax	8020-8079	<b>12,651,485</b>	108	50,192	191,938	26,204	22,441	6,200,572	29,018	214,369	18,843	4,526,754	1,020,661	315,209	35,176	12,651,485
Other	8080-8099	<b>(200,000)</b>	-	(1,985)	-	-	-	-	-	-	-	-	-	(198,015)	-	(200,000)
Federal Revenues	8100-8299	<b>6,494,449</b>	232,898	1,525,033	74,477	1,320,015	(157,909)	1,071,516	51,888	4,304	1,692,706	56,091	328,073	213,927	81,430	6,494,449
Other State Rev	8300-8599	<b>9,183,866</b>	9,796	421,462	396,588	(184,672)	65,400	73,484	977,209	367,600	116,092	893,963	543,162	534,428	4,969,353	9,183,866
Other Local Rev	8600-8799	<b>10,508,252</b>	279,934	1,044,641	367,589	266,006	(199,315)	908,947	325,748	560,693	1,190,029	1,117,004	1,107,369	2,707,947	831,659	10,508,252
Interfund Transfers	8910-8929	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
All Other Financing	8931-8979	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Receipts</b>		<b>55,699,815</b>	<b>(1,126,410)</b>	<b>7,936,159</b>	<b>4,087,338</b>	<b>2,451,175</b>	<b>(269,383)</b>	<b>10,278,137</b>	<b>2,527,428</b>	<b>2,621,162</b>	<b>5,432,348</b>	<b>7,886,332</b>	<b>4,291,786</b>	<b>3,666,125</b>	<b>5,917,618</b>	<b>55,699,815</b>
<b>C. Disbursements</b>																
Certificated Salary	1000-1999	<b>12,309,501</b>	322,857	1,193,309	1,016,070	1,057,640	1,083,134	1,078,376	1,057,324	1,097,131	1,078,498	1,083,259	1,071,681	970,125	200,097	12,309,500
Classified Salary	2000-2999	<b>13,678,000</b>	704,325	1,082,501	1,053,023	1,103,538	1,105,653	1,181,406	1,122,247	1,101,156	1,133,440	1,158,662	1,175,671	1,301,108	455,267	13,677,999
Employee Benefits	3000-3999	<b>15,496,881</b>	565,759	1,186,962	1,187,436	1,148,143	1,199,472	1,306,160	1,261,034	1,257,709	1,266,013	1,275,301	1,297,992	2,293,382	251,517	15,496,881
Supplies/Services	4000-5999	<b>11,915,543</b>	1,128,027	(175,522)	444,798	687,894	673,566	693,083	1,021,437	780,136	884,859	552,468	1,106,549	2,654,587	1,463,663	11,915,544
Capital Outlays	6000-6599	<b>360,745</b>	-	18,007	14,591	6,611	23,177	165,399	-	-	-	-	-	132,960	-	360,745
Other Outgo	7000-7499	<b>4,871,743</b>	-	-	(1,760)	-	1,224,890	269,107	880,118	-	773,893	617,409	-	1,108,085	-	4,871,743
Interfund Transf Out	7600-7629	<b>19,000</b>	-	-	-	30,000	-	-	(11,000)	-	-	-	-	-	-	19,000
Other Financing Uses	7630-7699	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Disbursements</b>		<b>58,651,412</b>	<b>2,720,968</b>	<b>3,305,256</b>	<b>3,714,158</b>	<b>4,033,827</b>	<b>5,309,892</b>	<b>4,693,532</b>	<b>5,331,160</b>	<b>4,236,132</b>	<b>5,136,704</b>	<b>4,687,100</b>	<b>4,651,893</b>	<b>8,460,246</b>	<b>2,370,544</b>	<b>58,651,412</b>
Accounts Receivable	9120-9330	7,713,853	148,798	843,354	98,455	178,802	634,355	676,756	154,993	(86,682)	(76,583)	(1,287,436)	1,168,155	783,256	4,477,630	7,713,853
Accounts Payable	9510-9659	(7,163,474)	(1,927,619)	(797,933)	(1,021,851)	54,143	212,579	1,058,904	111,902	124,533	(490,114)	166,078	164,718	(1,051,834)	(3,766,983)	(7,163,475)
<b>D. Net Cash Flow</b>			<b>(5,626,198)</b>	<b>4,676,324</b>	<b>(550,216)</b>	<b>(1,349,707)</b>	<b>(4,732,340)</b>	<b>7,320,265</b>	<b>(2,536,837)</b>	<b>(1,577,119)</b>	<b>(271,052)</b>	<b>2,077,875</b>	<b>972,766</b>	<b>(5,062,699)</b>	<b>4,257,721</b>	<b>(2,401,218)</b>
<b>E. Ending Cash</b>			<b>25,633,041</b>	<b>30,309,364.88</b>	<b>29,759,148</b>	<b>28,409,441</b>	<b>23,677,101</b>	<b>30,997,367</b>	<b>28,460,530</b>	<b>26,883,411</b>	<b>26,612,359</b>	<b>28,690,233</b>	<b>29,662,999</b>	<b>24,600,300</b>	<b>28,858,021</b>	<b>28,858,021</b>

ACTUAL = BLUE  
TENTATIVE = PURPLE  
PROJECTED = ORANGE

# Assumptions

**Guiding documents provided by Business and Administration Steering Committee (BASC), School Services of California (SSC), and Department of Finance (DOF) used in preparing the Second Interim report and related multi-year projections (MYPs).**





# Santa Cruz County Office of Education

## MULTI-YEAR ASSUMPTIONS

### 2020-21 Second Interim

LCFF Planning Factors	2021-22	2022-23	2023-24	2024-25
Statutory Cost-of-Living Adjustment (COLA) & Department of Finance (DOF) Latest Estimates	1.70%	2.48%	3.11%	3.54%
Department of Finance Estimated Funded COLA				
SSC Estimated Statutory COLA	5.07%	2.48%	3.11%	3.54%
SSC/BASC Recommended Planning COLA	4.05%			

Other Planning Factors	2021-22	2022-23	2023-24	2024-25
California Consumer Price Index (CPI)	3.96%	2.65%	2.36%	2.51%
California Lottery - Unrestricted per ADA	\$163	\$163	\$163	\$163
California Lottery - Restricted per ADA	\$65	\$65	\$65	\$65
Mandate Block Grant District Grades k-8 per ADA	\$32.79	\$33.60	\$34.64	\$35.87
Mandate Block Grant District Grades 9-12 per ADA	\$63.17	\$64.74	\$66.75	\$69.11
Mandate Block Grant Charter Grades k-8 per ADA	\$17.21	\$17.64	\$18.19	\$18.83
Mandate Block Grant Charter Grades 9-12 per ADA	\$47.84	\$49.03	\$50.55	\$52.34
Interest Rate for Ten-Year Treasuries	2.14%	2.60%	2.70%	2.80%
CalSTRS Employer Contribution Rate	16.92%	19.10%	19.10%	19.10%
CalPERS Employer Contribution Rate	22.91%	26.10%	27.10%	27.70%

Average Daily Attendance (ADA)	2021-22	2022-23	2023-24	2024-25
Alternative Education	985.00	985.00	985.00	985.00
District Funded Special Education	88.90	88.90	88.90	88.90
Countywide ADA	37,821.59	37,821.59	37,821.59	37,821.59

Career Advancement Charter	115.43	115.43	115.43	115.43
Cypress Charter High School	-	-	-	

Salary and Benefits	2021-22	2022-23	2023-24	2024-25
Certificated Step & Column	1.30%	1.30%	1.30%	1.30%
Classified Step & Column	1.20%	1.20%	1.20%	1.20%
Health & Welfare	5%	5%	5%	5.00%

Employer Rates on Payroll (Other than H&W)	2021-22	2022-23	2023-24	2024-25
CalSTRS	16.92%	19.10%	19.10%	19.10%
CalPERS	22.91%	26.10%	27.10%	27.70%
Social Security (FICA/OASDI)	6.2%	6.2%	6.2%	6.2%
Medicare	1.5%	1.5%	1.5%	1.5%
Unemployment Insurance (SUI)	0.50%	0.50%	0.20%	0.20%
Workers Compensation	1.9153%	1.9153%	1.9153%	1.9153%
Retiree Benefits (OPEB)	1.95%	1.95%	1.95%	1.95%

Guiding documents used: School Services of California Dartboard, BASC Common Message

\*2020-21 ADA of 1,005.29 based on CDE approved SB820 Growth Funding Application

\*2021-22 Alternative Education ADA based on projection from Johnny 5/21/21

\*2021-22 ADA will be adjusted at 2nd Interim

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First Interim  
2021-22 Projected Totals  
Technical Review Checks

Santa Cruz County Office of Education

Santa Cruz County

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

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

## IMPORT CHECKS

### GENERAL LEDGER CHECKS

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following resources: EXCEPTION

FUND	RESOURCE	Pass-through Revenues	Transfers of Pass-through Revenues	Difference
10	6546	1,215,487.00	1,015,487.00	200,000.00

Explanation: Funds held in fund balance for SELPA Mental Health/Residential Placement Pool

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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

Explanation: Please see attached cashflow document.

Checks Completed.

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First Interim  
2021-22 Board Approved Operating Budget  
Technical Review Checks

Santa Cruz County Office of Education Santa Cruz County

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

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

## IMPORT CHECKS

### GENERAL LEDGER CHECKS

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following resources: EXCEPTION

FUND	RESOURCE	Pass-through Revenues	Transfers of Pass-through Revenues	Difference
10	6546	1,215,487.00	1,015,487.00	200,000.00

Explanation: Funds held in fund balance for SELPA Mental Health/Residential Placement Pool

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0  
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44-10447-0000000

First Interim  
2021-22 Original Budget  
Technical Review Checks

Santa Cruz County Office of Education

Santa Cruz County

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

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

## IMPORT CHECKS

### GENERAL LEDGER CHECKS

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) do not equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for Resource 3327) for the following resources: EXCEPTION

FUND	RESOURCE	Pass-through Revenues	Transfers of Pass-through Revenues	Difference
10	6546	1,215,487.00	1,015,487.00	200,000.00

Explanation: Funds held in fund balance for SELPA Mental Health/Residential Placement Pool

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

Checks Completed.

SACS2021ALL Financial Reporting Software - 2021.2.0  
12/9/2021 11:05:06 AM

44-10447-0000000

First Interim  
2021-22 Projected Totals  
Technical Review Checks

Santa Cruz County Office of Education

Santa Cruz County

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

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## IMPORT CHECKS

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## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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

Explanation: Please see attached cashflow document.

Checks Completed.