



**SAN LUIS OBISPO COUNTY
OFFICE OF EDUCATION**

LEADERSHIP ■ COMMUNITY ■ SERVICE

San Luis Obispo County Office of Education

2020-21 Second Interim

James J. Brescia, Ed.D
County Superintendent of Schools

Sheldon K. Smith, Ed.D
Assistant Superintendent,
Business Services

Melissa Abbey
Director of Fiscal Services

County Board of Education:

Joel Peterson, President
George Galvan
Paul Madonna
Juan Olivarria
Diane A. Ward



**SAN LUIS OBISPO COUNTY
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LEADERSHIP ■ COMMUNITY ■ SERVICE
JAMES J. BRESCIA, ED. D., SUPERINTENDENT

TO: James Brescia, Ed.D, County Superintendent of Schools

FROM: Sheldon Smith, Ed.D, Assistant Superintendent of Business Services
Melissa Abbey, Director of Fiscal Services

DATE: March 4, 2021

RE: 2020-21 Second Interim Budget Narrative

BUDGET PRINCIPLES

The Second Interim Budget Report for the 2020-21 fiscal year is presented for the County Board of Education's review and approval. The Second Interim reflects the most current assumptions based on the Local Control Funding Formula (LCFF) and SLOCOE's Local Control Accountability Plan (LCAP), and includes the county's financial position and projections as of January 31, 2021.

This budget is presented in the Standardized Account Code Structure (SACS) format utilizing the following principles:

- Every general-purpose dollar should be spent in the year received (based on the principle that current-year dollars should be expended on current-year students) and that unrestricted carryover is not allowed.
- To the best extent possible, restricted programs (e.g. funds from grants or special programs) should pay for themselves (i.e. pay full indirect costs).
- Inter-program charges should be implemented only when it yields unrestricted revenue.

Summaries of 2020-21 Second Interim are as follows:

Page 2	2020-21 Second Interim-All Funds
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2020-21 SECOND INTERIM-ALL FUNDS

The total Second Interim revenue and expenditure budgets from all funds of the San Luis Obispo County Office of Education are as follows:

Form/Description	Beginning Balance	Revenues & Transfers In	Expenditures & Transfers Out	Ending Balance
Form 01-General Fund (includes Fund 02 SELPA)	4,940,372	34,571,974	34,220,065	5,292,282
Form 10-Special Education Pass-Through- Fund	219,125	15,872,328	16,091,453	(0)
Form 12-Child Development Fund	51,669	2,603,637	2,023,273	632,033
Form 13-Cafeteria Special Revenue Fund	-	67,686	67,686	-
Form 16-Forest Reserve Fund	-	-	-	-
Form 17-Special Reserve Fund	405,188	8,000	12,796	400,392
Form 20-Special Reserve Fund (Postemployment Benefits)	1,183,489	23,000	323,242	883,247
Form 40-Special Reserve Fund (Capital Outlay Projects)	104,517	61,314	75,467	90,364
Totals	6,904,359	53,207,940	52,813,981	7,298,317

San Luis Obispo County Office of Education
Comparison Between 2020-21 First Interim and Second Interim

	2020-21 First Interim Budget		2020-21 Second Interim Budget		Change		Percent		
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	
A. Revenues									
1) LCFE Sources	12,970,256	347,348	13,317,604	349,255	13,902,993	1,907	583,482	1,907	4.50%
2) Federal Revenue	-	5,229,168	5,229,168	5,303,875	5,303,875	74,707	-	74,707	0.00%
3) Other State Revenue	1,920,383	4,641,266	6,561,649	4,676,275	6,596,885	227	35,009	35,009	0.01%
4) Other Local Revenue	3,285,248	5,211,669	8,496,917	5,092,144	8,432,184	54,792	<64,733>	(119,525)	1.67%
5) TOTAL REVENUES	18,175,887	15,429,451	33,605,338	15,421,548	34,235,936	638,501	(7,903)	630,598	3.51%
B. Expenditures									
1) Certificated Salaries	1,560,080	3,408,998	4,969,078	3,443,829	5,046,261	42,353	34,831	77,183	2.71%
2) Classified Salaries	3,855,020	2,006,964	5,861,984	1,951,093	5,634,613	(217,371)	(171,500)	(227,371)	-4.45%
3) Employee Benefits	2,272,366	2,877,044	5,149,410	2,884,719	5,061,748	7,675	<95,337>	(87,662)	-4.20%
4) Books and Supplies	402,219	624,880	1,027,099	768,338	1,204,872	34,315	143,458	177,773	8.53%
5) Services & Other Operating Expenses	4,306,358	5,982,530	10,288,888	5,981,581	10,142,372	(145,567)	(949)	(146,516)	-3.38%
6) Capital Outlay	29,008	84,000	113,008	90,189	119,197	6,189	-	6,189	0.00%
7) Other Outgo	5,691,683	684,523	6,376,206	752,867	7,001,027	68,344	556,477	624,821	9.78%
8) Indirect Costs	<997,380>	878,034	<119,346>	906,801	(117,692)	28,768	(27,113)	1,654	9.72%
9) Other Adjustments	0	0	0	0	0	0	0	0	0.00%
9) TOTAL EXPENDITURES	17,119,354	16,546,973	33,666,327	16,779,417	34,092,399	193,628	232,444	426,072	1.13%
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)	1,056,533	<1,117,522>	<60,989>	<1,357,869>	143,537	444,873	<240,347>	204,526	42.11%
D. Other Financing Sources/Uses									
1) Transfers In	367,742	-	367,742	-	336,038	(31,704)	(31,704)	(31,704)	-8.62%
2) Transfers Out	<60,330>	<60,000>	<120,330>	(60,000)	(127,666)	(7,336)	(7,336)	(7,336)	12.16%
3) Contributions	<1,022,487>	1,022,487	0	1,049,663	0	27,176	(27,176)	-	2.66%
4) Total Finances & Uses	<715,075>	962,487	247,412	<781,291>	208,372	(34,512)	27,176	<7,336>	4.83%
E. Net Increase (Decrease) in Fund Balance	341,458	<155,035>	186,423	<368,206>	351,909	410,361	<213,171>	197,190	120.18%
F. Fund Balance									
1) Beginning Fund Balance	3,064,296	1,876,075	4,940,372	3,064,296	4,940,371	0	-	0	-
2) Ending Fund Balance	3,405,754	1,721,041	5,126,795	3,784,412	5,292,281	378,657	(213,172)	165,486	11.12%
2a) Non Spendable	25,475	-	25,475	-	25,475	-	-	-	-
Prepaid Expenditures	-	-	-	-	-	-	-	-	-
2d) Other Assignments	2,267,397	-	2,267,397	2,485,316	2,485,316	217,919	-	217,919	9.61%
2f) Reserves:									
Fund 01	1,112,882	-	1,112,882	1,273,621	1,273,621	160,739	(0)	160,739	14.44%
Fund 17	360,576	-	360,576	360,576	360,576	(0)	(0)	(0)	0.00%
Unassigned Fund Balance	0	-	0	(1)	0	0	0	0	-
	4.36%			4.78%		0.41%			

Multi-Year Projection Summary 2020-21 Second Interim San Luis Obispo County Office of Education

	2019-20 Unaudited Actuals			2020-21 Second Interim			2021-22 Projected Budget			2022-23 Projected Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
A. Revenues												
1) LCFF Sources	12,915,904	350,618	13,266,521	13,553,738	349,255	13,902,993	13,526,734	349,255	13,875,989	13,526,734	349,255	13,875,989
2) Federal Revenue	-	3,037,913	3,037,913	-	5,303,875	5,303,875	-	4,250,000	4,250,000	-	4,300,000	4,300,000
3) Other State Revenue	560,228	3,800,286	4,360,514	1,920,610	4,676,275	6,596,885	1,949,179	4,508,064	6,457,243	2,006,788	4,627,624	6,634,412
4) Other Local Revenue	4,069,266	6,706,316	10,775,582	3,340,040	5,092,144	8,432,184	3,380,000	5,300,000	8,680,000	3,430,000	5,400,000	8,830,000
5) TOTAL REVENUES	17,545,397	13,895,133	31,440,530	18,814,388	15,421,548	34,235,936	18,855,913	14,407,319	33,263,232	18,963,522	14,676,879	33,640,401
B. Expenditures												
1) Certificated Salaries	1,450,163	3,780,657	5,230,820	1,602,433	3,443,829	5,046,261	1,631,974	3,577,130	5,209,104	1,715,818	3,716,257	5,432,075
2) Classified Salaries	4,378,408	2,307,277	6,685,685	3,683,520	1,951,093	5,634,613	3,775,434	2,013,703	5,789,137	3,934,428	2,078,441	6,012,869
3) Employee Benefits	2,305,896	3,072,734	5,378,630	2,177,029	2,884,719	5,061,748	2,325,859	2,983,141	5,309,000	2,561,909	3,192,315	5,754,224
4) Books and Supplies	281,350	524,780	806,129	436,534	768,338	1,204,872	436,534	700,000	1,136,534	437,466	619,899	1,057,365
5) Services & Other Operating Expenses	4,876,272	3,450,990	8,327,262	4,160,791	5,981,581	10,142,372	4,300,000	5,200,000	9,500,000	4,350,000	4,742,774	9,092,774
6) Capital Outlay	111,561	763,508	875,069	29,008	90,189	119,197	100,000	90,189	190,189	100,000	90,189	190,189
7) Other Outgo	11,517,365	574,517	12,091,882	6,248,160	752,867	7,001,027	6,016,024	560,464	6,576,488	6,103,119	560,464	6,663,583
8) Indirect Costs	<1,362,925>	1,257,678	(105,247)	<1,024,493>	906,801	<117,692>	<946,231>	846,231	<100,000>	<941,213>	841,213	<100,000>
9) Other Adjustments												
9) TOTAL EXPENDITURES	23,558,089	15,732,142	39,290,231	17,312,982	16,779,417	34,092,399	17,639,594	15,970,858	33,610,452	18,261,527	15,841,552	34,103,079
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)	<6,012,692>	<1,837,008>	<7,849,700>	1,501,406	<1,357,869>	143,537	1,216,320	<1,563,539>	<347,220>	701,996	<1,164,673>	<462,678>
D. Other Financing Sources/Uses												
1) Transfers In	313,408	50,000	363,408	336,038	-	336,038	336,038	336,038	336,038	336,038	336,038	336,038
2) Transfers Out	<358,574>	<60,000>	<418,574>	<67,666>	<60,000>	<127,666>	<300,000>	<60,000>	<360,000>	<325,000>	<60,000>	<385,000>
3) Contributions	<1,328,245>	1,328,245	-	<1,049,663>	1,049,663	-	<1,065,000>	1,049,663	<15,337>	<1,095,000>	1,049,663	<45,337>
4) Total Finances & Uses	<1,373,411>	1,318,245	<55,167>	<781,291>	989,663	208,372	<1,028,962>	989,663	<39,299>	<1,083,962>	989,663	<94,299>
E. Net Increase (Decrease) in Fund Balance	<7,386,104>	<518,763>	<7,904,867>	720,115	<368,206>	351,909	187,358	<573,876>	<86,519>	<381,967>	<175,010>	<556,977>
F. Fund Balance												
1) Beginning Fund Balance	10,450,400	2,394,839	12,845,239	3,064,296	1,876,075	4,940,372	3,784,412	1,507,870	5,292,282	3,971,770	933,994	4,905,763
2) Ending Fund Balance	3,064,296	1,876,075	4,940,372	3,784,412	1,507,870	5,292,281	3,971,770	933,994	4,905,763	3,589,803	758,984	4,348,787
2a) Non Spendable	25,475	25,475	25,475	25,475	25,475	25,475	25,475	25,475	25,475	25,475	25,475	25,475
Prepaid Expenditures	205,920	18,528	224,448	-	-	-	-	-	-	-	-	-
2d) Assigned: All Other Assignments	1,762,889	-	1,762,889	2,485,316	-	2,485,316	2,615,306	-	2,615,306	2,350,000	-	2,350,000
2f) Reserves:												
Fund 01	1,070,013	-	1,070,503	1,273,621	1,273,621	1,273,621	1,330,989	1,330,989	1,330,989	1,214,328	1,214,328	1,214,328
Fund 17	360,576	-	360,576	360,576	360,576	360,576	360,576	360,576	360,576	360,576	360,576	360,576
Unassigned Unrestricted Fund Balance	0	-	0	0	-	0	0	0	0	0	0	0
Reserve Percent	3.60%			4.78%			4.98%			4.57%		

2020-21 SECOND INTERIM GENERAL FUND 01

Fund & Resource Number, Resource Name	Beginning Balance	Revenues	Expenses	Ending Balance
<i>UNRESTRICTED BUDGETS-</i>				
01 0000 Unrestricted	1,330,556	12,792,334	11,766,632	2,356,258
01 0006 Bill Outs	-	342,472	270,252	72,220
01 0011 Communications and Media	50,016	281,500	331,516	-
01 0012 Local Solutions	-	1,669,797	1,669,797	-
01 0013 Local Solutions Mini-Grant	78,689	37,000	115,689	-
01 0240 Community Schools - COE	-	1,605,607	1,484,094	121,513
01 0424 District Support	98,431	396,515	396,515	98,431
01 0470 ETC	3,431	79,282	74,432	8,281
01 0822 TIP/CASC	56,965	301,500	288,425	70,040
01 0830 COE LCAP Oversight	99,454	198,300	213,212	84,542
01 0831 Differentiated Assistance	1,128,878	200,000	321,327	1,007,551
01 0832 CSI Support	118,134	-	107,816	10,318
01 0840 Rancho El Chorro	-	24,621	24,621	-
01 0911 CA Classified School Teacher Credential Program	84,328	180,000	264,328	-
01 1100 Lottery-Unrestricted	15,415	16,000	31,415	-
01 1400 Education Protection Account	-	18,598	18,598	-
<i>RESTRICTED BUDGETS - Federal and State</i>				
01 3010 NCLB-Title I part A	-	1,204,594	1,204,594	-
01 3025 Title 1 part D - Delinquent and Neglected Youth	-	190,849	190,849	-
01 3060 NCLB: Title I Migrant Education	-	1,535,985	1,535,985	-
01 3061 NCLB:Title1 Migrant Education Summer Program	-	156,491	156,491	-
01 3110 NCLB: Title I Even Start Migrant Education	-	87,978	87,978	-
01 3111 NCLB: Title I Even Start Migrant Education-Summer Program	-	19,826	19,826	-
01 3182 ESSA-CSI-School Improvement for LEAs	-	271,143	271,143	-
01 3183 ESSA-CSI-School Improvement for COE	-	106,957	106,957	-
01 3210 Elementary & Secondary Emergency Relief COVID19	(127,005)	661,398	534,393	-
01 3315 Governor's Emergency Relief fund	-	35,881	35,881	-
01 3220 Coronavirus Relief Fund	(92,015)	316,450	224,435	-
01 3310 Special Education-Basic Grant	-	19,004	19,004	-
01 3385 Special Education-Early Intervention Grants	-	62,152	62,152	-
01 4035 Teacher Quality	-	26,831	26,831	-
01 4203 NCLB: TITLE III: Limited English Proficiency	-	2,975	2,975	-
01 5630 NCLB: TITLE 10: Homeless Child Ed Grant	-	202,560	202,560	-
01 5640 Media-Cal Billing Option	18,298	(368)	5,894	12,036
01 5850 Title IV PART-E Foster Care	43,283	45,000	39,118	49,164
01 5860 OJP Stop grant	-	122,210	122,210	-
01 6300 Lottery-Restricted Portion	21,618	3,500	3,500	21,618
01 6387 Career Technical Education Incentive Grant	-	85,853	85,853	-
01 6500 Special Education-State Apportionment	271,976	3,840,855	3,934,425	178,406
01 6502 Special Education-Low Incident Infant	-	31,646	31,646	-
01 6505 Special Education-Community School Program	(1)	462,013	462,012	-
01 6510 Special Education-Infants	92,119	578,738	621,004	49,853
01 6515 Special Education-Infant Discretionary	-	15,534	15,534	-
01 6546 Special Education-Mental Health-ERSESS	-	170,000	170,000	-
01 6680 TUPE County Technical Assistance	-	45,841	45,841	-

2020-21 SECOND INTERIM GENERAL FUND 01

Fund & Resource Number, Resource Name	Beginning Balance	Revenues	Expenses	Ending Balance
01 6685 County Tech Assist For Tupe	-	42,004	42,004	-
01 6690 Tobacco-Use Prevention Education: Grades 6-12	-	310,925	310,925	-
01 7311 Class School Employee Professional Development Bilingual Grant	19,115	-	-	19,115
01 7366 Foster Youth Services	-	246,151	246,151	-
01 7420 Learning Loss Mitigation	-	54,167	54,167	-
01 7690 STRS On-Behalf Pension Contribution	-	495,990	495,990	-
01 7822 State Water-Drops (SWRCB)	4,300	(4,300)	-	-
01 7840 OEC Sub Award	-	37,833	37,833	-
01 7854 Advanced Manufacturing	-	160,605	160,605	-
01 7855 Ticket To Teach	-	334,274	334,274	-
01 7881 Bilingual Teacher Professional Development	136,155	-	136,155	-
01 7882 Tobacco DOJ Prop 56	-	411,127	411,127	-
01 8150 On-Going And Routine Maintenance	20,707	440,291	440,291	20,707
<i>Restricted Budgets - Local</i>				
01 9011 REC Donations	6,924	-	6,924	-
01 9012 College Night	13,546	8,300	11,846	10,000
01 9028 Mock Trial	3,621	11,110	14,731	-
01 9049 Children's Services Network	1,376	-	1,376	-
01 9052 MAA -Media-Cal Admin Activities	274,853	53,579	-	328,432
01 9055 Sipe-Safety Grant	14,622	21,736	27,028	9,330
01 9069 Restricted Donations	1,250	50	-	1,300
01 9114 Field Studies Collaborative PR	4,000	-	-	4,000
01 9119 Health Education Framework	14,938	6,475	21,413	-
01 9120 Larry Peterson Scholarship	5,795	-	-	5,795
01 9121 Community Arts Education Outreach	63,699	50,052	113,751	-
01 9123 NEA Art Works	38,222	(38,222)	-	-
01 9125 Rotary Club Donations	8,630	5,000	13,630	-
01 9134 So Cal Gas Co Donation	1,924	-	1,924	-
01 9180 Ngss-Early Implementer Grant	67	-	67	-
01 9219 COVID 19 Donations	114,724	105,343	14,207	205,860
01 9385 CTE Fullstack Revenue Share	-	140,000	140,000	-
01 9386 CTE Discretionary	20,368	46,900	13,270	53,998
01 9388 K-12 Workforce	335,140	349,161	684,301	-
01 9389 Rancho Santiago Community College	70,000	117,500	155,565	31,935
01 9408 County Music Program	2,383	9,500	11,883	-
01 9417 Raising a Reader	25,807	40,560	66,367	-
01 9515 PEG	5,709	105,280	-	110,989
01 9634 Career Technical Education	40,312	(40,312)	-	-
01 9693 External Facilities	39,160	12,276	12,276	39,160
01 9694 Facilities-RDA Funds	59,548	350,000	390,089	19,459
01 9821 Ca Center Teaching Careers	17,789	-	17,789	-
01 9822 CLIC-Content Literacy Inquiry	-	10,000	10,000	-
01 9823 21st Century California Schools	-	110,476	73,780	36,696
01 9888 MOCHA-Early Childhood Education	15,000	-	15,000	-

2020-21 SECOND INTERIM: SELPA FUND 02

Fund & Resource Number, Resource Name	Beginning Balance	Revenues	Expenses	Ending Balance
<i>SELPA Fund 02 RESTRICTED BUDGETS - Federal and State</i>				
02 3310 Special Education - Basic Grant	-	40,602	40,602	-
02 3315 Special Education-Preschool	-	40,602	40,602	-
02 3327 Idea Mental Health Allocation Plan	-	122,638	122,638	-
02 3345 Special Education-Preschool Staff Development	-	3,253	3,253	-
02 3395 Special Education-Alternative Dispute Resolution	-	29,601	29,601	-
02 6500 Special Education-State Apportionment	257,503	1,164,060	1,121,546	300,017
02 6520 Special Education Project Workability	-	142,038	142,038	-
02 6545 Improvement Science Basics	-	466	466	-
02 6546 Special Education State Mental Health ERSESS	-	76,335	76,335	-
<i>SELPA fund 02 Restricted Budgets - Local</i>				
02 9052 MAA -Medi-Cal Admin Activities	10,615	11,175	21,791	-
02 9260 Selpa Community Advisory Committee	-	1,500	1,500	-

GENERAL FUND REVENUES, 2020-21 SECOND INTERIM

The SLOCOE Second Interim budget is based on the Local Control Funding Formula (LCFF) calculations for county offices (*see Attachment A*). The formula is two-part with funding for constitutional oversight operations as well as instructional activities for SLOCOE students. The first part of the formula addresses county office operations that covers the responsibilities of the County Superintendent of Schools, teacher assignment monitoring, fiscal oversight, and support to district instructional programs is calculated on the county-wide Average Daily Attendance (ADA) and the number of public school districts in the county. Rates are increased with a Cost-of-Living Adjustment (COLA), at 0.00% for 2020-21. Normally, County-wide attendance is based on districts' current P3 ADA projections. However, due to COVID-19, 2020-21 funding is calculated on districts' prior year P2 ADA of 32,596.75. The LCFF county office calculation for the 2020-21 County Operations Grant generates **\$4,394,993 to SLOCOE**.

The second part of the funding formula titled as the Alternative Education Grant addresses County Community School and Juvenile Court School. The Alternative Education Grant calculation includes a base rate, increased by COLA, plus a supplemental grant and concentration funding for the percentage of pupils identified as low income, English learners, or foster youth. For the 2020-21 fiscal year, funding will be calculated utilizing prior year P2 ADA. County Community School ADA is funded at 64.50 ADA and Juvenile Court School is funded at 28.48 ADA. The Total revenue from the 2020-21 Alternative Education Grant is **\$1,649,897**.

Under the LCFF, basic aid districts will receive minimum state funding of no less than the amount received in 2012-13. SLOCOE receives additional funding as a result of this guaranteed Minimum State Aid provision as long as it receives property taxes in excess of LCFF funding. The Minimum State Aid is projected at \$816,785.

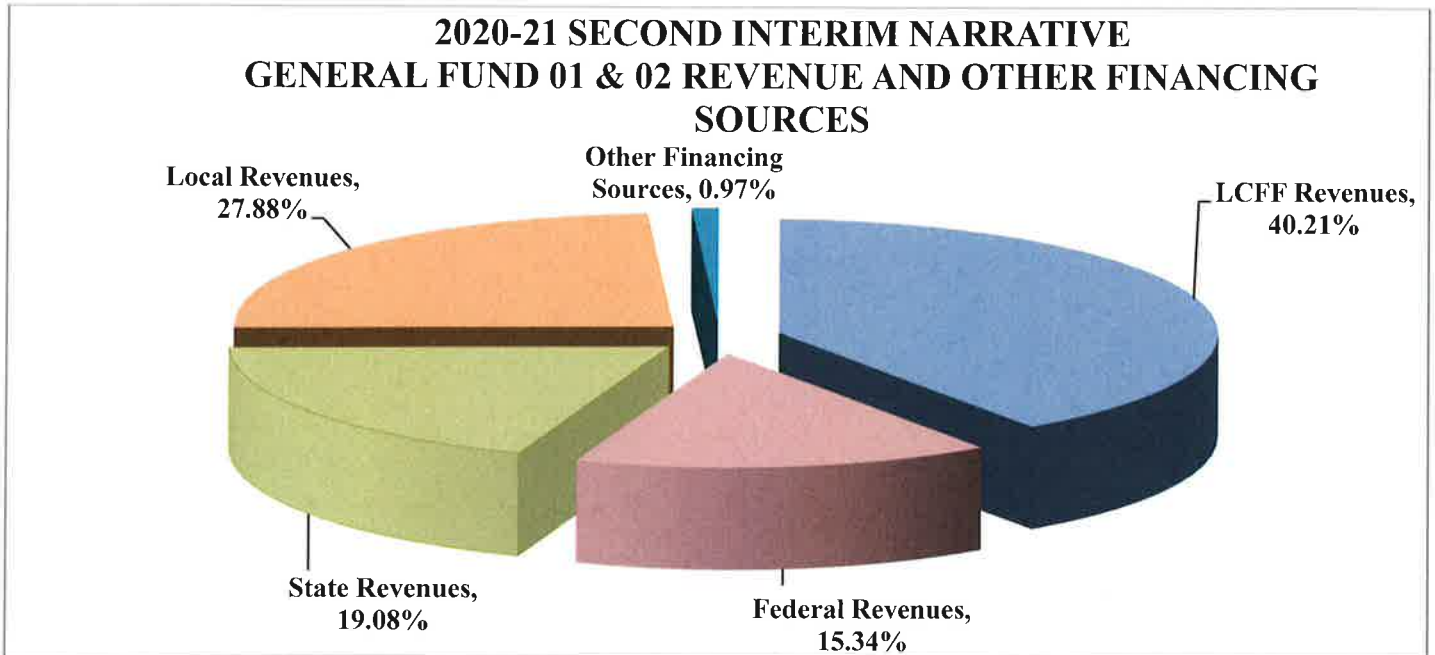
SLOCOE also receives additional State Aid as follows:

- COE LCAP oversight (per EC 2575.) provides funding to SLOCOE for LCAP oversight. Funding is based on the number of districts within the county and is increased by COLA each year. COE LCAP oversight funding for 2020-21 is projected at \$198,300.
- Differentiated Assistance (per EC 2575.2) provides a base allowance of \$200,000 to county offices help local educational agencies and their schools meet the needs of each student they serve, with a focus on building local capacity to sustain improvement and to effectively address disparities in opportunities and outcomes. Additional funding is provided for each LEA that is identified for Differentiated Assistance. LEA funding is determined by district ADA. Estimated Differentiated Assistance for 2020-21 is projected at \$200,000 but will be revised in March based on CDE's funding certification.

The LCFF includes a provision that the excess property taxes will be returned to the county government to support county court functions, and are not spendable by SLOCOE. Estimated 2020-21 excess property tax funds in the amount of **\$6,248,160** have been budgeted as an expenditure in object 7299 and will be expensed by the end of this fiscal year.

SLOCOE categorizes its General Fund revenue into the following five sources:

1. LCFF- consists of a mix of State and local revenue
2. Federal Revenue - most of the federal income is restricted because it must be expended for purposes that are determined by the grantor, not the local Board of Trustees
3. Other State Revenue - includes lottery, special education mental health funding, and other restricted state grant/entitlement funds that must be spent for specific purposes
4. Other Local Revenue - includes redevelopment facility funds, interagency revenues from school districts, special education tuition revenues, and other miscellaneous local income
5. Inter-fund Transfers In/Other Sources - Includes transfers in from Special Reserve Fund 17 for Other Than Capital Outlay Projects to reimburse for Data Processing Equipment, and Fund 20 Post Employment Fund 20 to reimburse current year “pay-as-you-to” OPEB costs



Other 2020-21 Revenue Highlights are as follows:

- Property Tax estimates were increased from \$24,538,408 to \$25,701,871 based on the County Treasury’s November P-1 tax estimates; AB602 in lieu taxes to fund the SELPA were also increased to reflect current property tax estimates
- Federal Revenues were increased to reflect funding revisions and/or new allocations in Title 1, CSI, and Homeless/Foster grants
- Restricted State Revenues were adjusted to reflect revisions to Special Education, and Mandated Costs.
- Local Revenues were adjusted to reflect changes in facility leases, interest, interagency contracts, special education tuition, and other miscellaneous revenue sources
- Total Contributions from unrestricted resources to restricted funds and SLOCOE programs are as follows:

○ Alternative Education Transportation & Custodial	\$ 60,879.00
○ Unrestricted RDA funds to Restricted Resource	\$ 350,000.00
○ Routine Restricted Maintenance	\$ 440,291.00

GENERAL FUND EXPENDITURES, 2020-21 SECOND INTERIM

The majority of expenditures in the General Fund are committed to salaries and benefits for SLOCOE employees.

Certificated employees include SLOCOE teachers, counselors, credentialed nurses, and others who provide services that require credentials from the California Commission on Teacher Credentialing.

Classified SLOCOE employees include all of the support personnel in SLOCOE, including instructional assistants, administrative assistants, accounting and payroll staff, bus drivers, maintenance, grounds, and custodians.

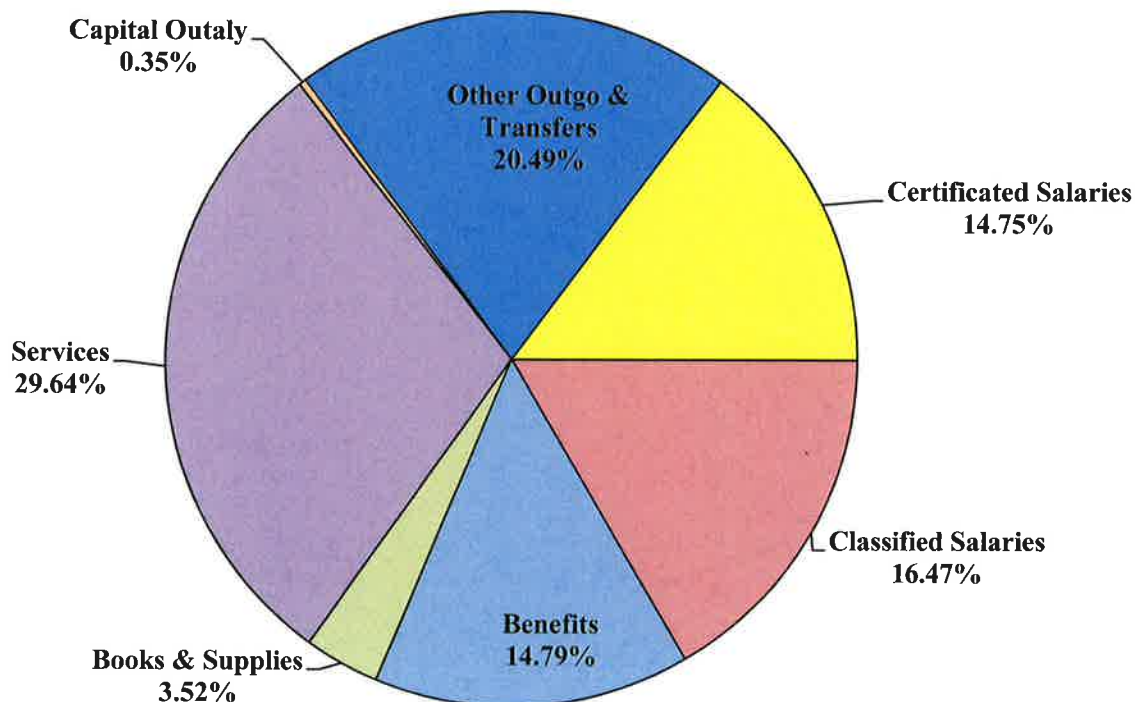
Administrative employees include SLOCOE principals, assistant principals, program coordinators, classified management personnel, and SLOCOE assistant superintendents, and superintendent.

Employees are tracked by Full Time Equivalent (FTE) rather than by the number of actual employees. FTE is the ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of time of employment required in the part-time position by the amount of employed time required in a corresponding full-time position.

Books and supplies, services, capital outlay, and other outgo and transfers make up the remaining expenditures within the SLOCOE budget.

Services and other operating expenses include such expenditures as professional development, insurance and legal fees, utilities, lease agreements, repairs, and consulting services.

2020-21 SECOND INTERIM NARRATIVE GENERAL FUND 01 & 02 EXPENDITURES AND OTHER OUTGO, UNRESTRICTED AND RESTRICTED



Other 2020-21 Expenditure Highlights are as follows:

- Expenditures were revised to reflect the most current projections for certificated and classified salary and benefits, and include all negotiated and/or projected salary increases
 - Certificated instructional salaries and benefits were adjusted to reflect negotiated salary increases and changes in Regional Special Education Programs; Certificated pupil support salaries and benefits increased to reflect increased psychologist FTE; Other Certificated salaries increased in Regional Programs and SELPA
 - Classified salaries and benefits reduced in Regional Programs and one-time COVID-19 resources; Classified support salaries adjusted in transportation, maintenance & custodial as well as adjusting staffing ratios between Fund 01 and Fund 12. Classified Management salaries adjusted for retirements; Classified clerical salaries reduced to reflect open positions in payroll and data processing
 - Management salaries and benefits were adjusted to reflect current salary schedule increases
 - OPEB pay-as-you-go amounts were increased to reflect current OPEB health and welfare costs
- Expenditures for Books and Supplies were adjusted as follows:
 - Approved curriculum expenses were reduced in the “Ticket To Teach” Grant
 - Materials and supplies were adjusted overall to reflect one-time COVID-19 expenditures and carry-over dollars that were reallocated based on program need
 - Non-Capitalized technology and equipment expenses were increased to reflect one-time COVID-19 expenditures
- Services and Other Operating expenditures were adjusted as follows:
 - Decreased sub agreements for the K12 Workforce grant
 - Increased travel and conference, and dues were increased
 - Utility expenditures were decreased based on current year
 - Repair and lease expenditures were reduced to reflect decreases in copy leases & vehicle repairs
 - Carry-Over funds in the amount of \$166,483 were reduced from object 5899 and reallocated in other expenditure accounts. Professional consulting contracts were increased to reflect current contracts
- Capital Outlay was increased to reflect increased equipment expenses for the SELPA
- Interfund transfers from General Fund 01 to other funds are as follows:
 - Child Development Fund 12 \$ 0.00
 - Cafeteria Fund 13 \$ 67,666.00

Compensation Increases for Certificated, Classified and Management Employees

The Second Interim report reflects step & column movement for staff and includes all negotiated salary settlements through January 31, 2021.

Post Retiree Benefits Liability

The SLO County Office of Education commissioned an actuarial study of post-retiree benefit liability for the fiscal year ending June 30, 2020. Based on the results of this study, SLOCOE continues to use a combination of “pay-as-you-go” and interest income to finance the obligation. The recent increases in health and welfare serve as a reminder that this plan depends on stable interest rates and medical costs. Current Year “pay-as-you-go” unrestricted expenditures will be offset by an inter-fund transfer from Fund 20 at the end of the fiscal year estimated at **\$323,242**.

STRS On-Behalf Payments

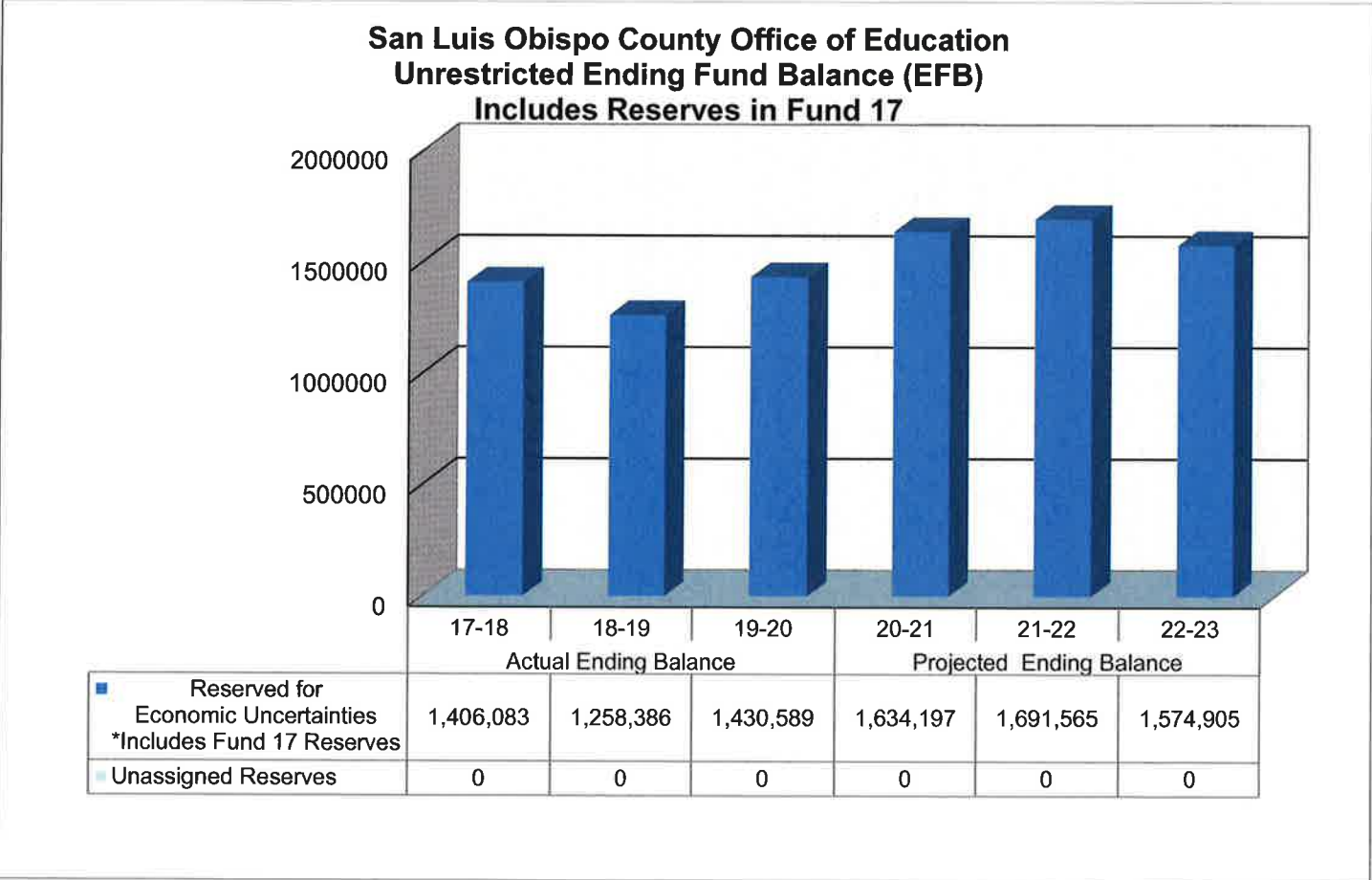
A journal entry to recognize the State’s on-behalf pension contribution to California State Teachers Retirement (CalSTRS) is to debit pension contribution expenditures in proportion to SLOCOE’s own pension contributions to CalSTRS. This activity is recorded in Resource Code 7690, and revenue equal expenditures. The impact to our Ending Fund Balance (EFB) is an increase to the three percent (3%) reserve requirement.

CASH FLOW

The SLOCOE maintains a positive cash flow and is able to meet all LEA obligations in the current budget and two subsequent years.

RESERVE FOR ECONOMIC UNCERTAINTIES

The reserve for economic uncertainties will meet the State-required reserve level of three percent (3%) in the current and two subsequent years. The Board’s stated objective of maintaining a five percent (5%) reserve, however, is not met. The chart titled “Ending Fund Balance” shows a multi-year comparison of reserves for economic uncertainty plus unassigned/unappropriated, unrestricted reserves in the County School Service Fund.



BUDGET ASSUMPTIONS FOR THE MULTI-YEAR PROJECTION

The multi-year projections reflect the most current assumptions as reported on School Services of California Dartboard *(See Attachment D)* and have taken into account COLA increases to the Local Control Funding Formula (LCFF) and Consumer Price Index changes to expenditures. Countywide and Student Programs ADA projections are projected at “No Growth”, and will be revised as updated projections are known. The 2020-21 Second Interim Report certifies that SLOCOE can meet the state-required 3% Reserve for Economic Uncertainties for the current and two subsequent fiscal years.

2020-21

- COLA **0.00%**
- LCFF funding *(See Attachment A)*
- County-Wide ADA: 32,596.75 *(Based on prior year P2 ADA)*
- Pupil-Driven ADA:
 - Community School 64.50 *(Based on prior year P2 ADA)*
 - Court School 28.48 *(Based on prior year P2 ADA)*
- 82.80% Supplemental Unduplicated Count for Community School *(No Change from First Interim)*
- Employee Salaries increased by Step, Column, and Longevity Movement; Includes all negotiated salary settlements through January 31, 2021
- STRS Employer Rate **16.15%**
- PERS Employer Rate **20.70 %**
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of \$816,785; State Aid for COE LCAP projected at \$198,300; State Aid for Differentiated Assistance projected at \$200,000
- 2020-21 Current Year Excess Property Tax estimated at **\$6,248,160** is budgeted in object 7299

2021-22

- COLA **3.84%** *(Increased from .60% at First Interim)*
- LCFF funding *(See Attachment B)*
- County-Wide ADA: 32,596.75 *(Based on prior year P2 ADA)*
- Pupil-Driven ADA:
 - Community School 64.50 *(Based on prior year P2 ADA)*
 - Court School 28.48 *(Based on prior year P2 ADA)*
- 82.80% Supplemental Unduplicated Count for Community School *(Will be revised based on CalPads)*
- Employee Salaries increased by Step, Column, and Longevity Movement
- Increased STRS Employer Rate from **16.15% to 15.92%**
- Increased PERS Employer Rate from **20.70% to 23.00%**
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of \$816,785; State Aid for COE LCAP projected at \$198,300; State Aid for Differentiated Assistance projected at \$200,000
- 2021-22 Current Year Excess Property Tax estimated at **\$6,016,024** is budgeted in object 7299

Other changes to revenues include:

- Decreased Federal Revenues to reflect 2020-21 carry-over in Title 1, and one-time CSI funding
- Decreased Other State Revenues to reflect 2020-21 carry-over funds, one-time CTE , bilingual, CTC, and other miscellaneous state grants; Increased applicable State revenues by COLA
- Projected increases to local revenues received for county-operated special education classes, and other interagency revenues based on current contracts and increased salary and statutory benefits expenses

- Adjusted unrestricted contributions to Routine Restricted Maintenance, and Alternative Education Transportation and Custodial Services
- Inter-fund Transfer from Special Reserve – Post Employment Benefits Fund 20 to General Fund 01 to cover “pay-as-you-go” unrestricted OPEB expenditures (*post-retirement benefits*)
- Decreased unrestricted indirect cost revenues to reflect reductions in expenditures

Other expenditure projections include:

- Increased materials/supplies (objects 4000-4999) and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of **1.57%**
- Decreased expenditures for carry-over in Title 1, CSI, and CTE
- Increased one-time capital outlay and replacement equipment expenditures
- Decreased indirect cost expenses proportionality to anticipated expenditures
- Increased interfund transfer expense to Child Development Fund 12 based on one-time COVID-19 revenues that offset on-going expenditures
- Increased interfund transfer expense to Cafeteria Fund 13 based on one-time COVID-19 revenues that offset on-going expenditures

2022-23

- COLA **1.28%** (*Increased from .70% at First Interim*)
- LCFF funding (*See Attachment C*)
- County-Wide ADA: 32,596.75 (*No Growth*)
- Pupil-Driven ADA:
 - Community School 64.50 (*No Growth*)
 - Court School 28.48 (*No Growth*)
- 82.80% Supplemental Unduplicated Count for Community School (*Will be revised based on CalPads*)
- Employee Salaries increased by Step, Column, and Longevity Movement
- Increased STRS Employer Rate from **15.92% to 18.00%**
- Increased PERS Employer Rate from **23.00% to 26.30%**
- The San Luis Obispo County Office of Education (SLOCOE) will remain in excess property tax status and will continue to receive guaranteed minimum state aid of \$816,785 ; State Aid for COE LCAP projected at \$198,300; State Aid for Differentiated Assistance projected at \$200,000
- 2022-23 Current Year Excess Property Tax estimated at **\$6,103,119** is budgeted in object 7299

Other changes to revenues include:

- Increased applicable State Revenues to reflect statutory COLA
- Projected increases to revenues received for county-operated special education classes, and other interagency revenues based on current contracts and increased salary and statutory benefits expenses
- Interfund Transfer from Special Reserve – Post Employment Benefit Fund 20 to General Fund 01 to cover “pay-as-you-go” unrestricted OPEB expenditures (*post-retirement benefits*)

Other expenditure projections include:

- Increased materials/supplies (objects 4000-4999) and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of **1.82%**
- Increased interfund transfer expense to Child Development Fund 12 to reflect increased staffing costs
- Increased interfund transfer expense to Cafeteria Fund 13 to reflect increased staffing costs

OTHER FUNDS OPERATED BY THE COE

Fund 10 – Special Education Pass-Thru Fund

This fund was developed to account for State and Federal sources of special education funds and the distribution of those funds to the County Office and the member districts of the San Luis Obispo County Special Education Local Plan Area (SELPA).

Fund 10	2020-21 First Interim	2020-21 Second Interim	Dollar Variance
Revenues:			
Federal Revenues	7,063,754	7,063,754	-
Other State Revenues	9,410,869	8,808,574	(602,295)
	16,474,623	15,872,328	(602,295)
Expenditures:			
Other Outgo	16,693,748	16,091,453	(602,295)
Other Outgo			-
Transfers Out			-
	16,693,748	16,091,453	(602,295)
Total, Net Fund Balance Increase/Decrease			-

Fund 12 – Child Development Fund

This fund supports the state preschool programs. The fund also includes two universal preschool programs supported by the San Luis Obispo First 5 Commission.

Fund 12	2020-21 First Interim	2020-21 Second Interim	Dollar Variance
Revenues:			
Federal Revenues	105,920	98,485	(7,435)
Other State Revenues	2,429,156	2,428,221	(935)
Other Local Revenues	74,737	76,931	2,194
Transfers In/Sources	-	-	-
	2,609,813	2,603,637	(6,176)
Expenditures:			
Certificated Salaries	396,115	402,469	6,354
Classified Salaries	313,545	287,737	(25,808)
Employee Benefits	397,677	405,518	7,841
Books & Supplies	48,331	41,721	(6,610)
Operating/Services	758,876	771,359	12,483
Indirect	115,248	114,469	(779)
	2,029,792	2,023,273	(6,519)
Total, Net Fund Balance Increase/Decrease			344

Form 13-Cafeteria Special Revenue Fund

This fund is used to account separately for federal, state, and local resources to operate the food service program (Education Code sections 38090 and 38093). The principal revenues in this fund are: Child Nutrition Programs (Federal), Child Nutrition Programs (State), Food Service Sales, Interest & all Other Local Revenue. The Cafeteria Special Revenue Fund (Fund 13) shall be used only for those expenditures authorized by the governing board as necessary for the operation of the LEA's food service program (Education Code sections 38091 and 38100).

Fund 13	2020-21 First Interim	2020-21 Second Interim	Dollar Variance
Revenues:			
Federal Revenues	23,689	-	(23,689)
Other State Revenues	2,043	-	(2,043)
Other Local Revenues	-	20	20
Transfers In/Sources	60,330	67,666	7,336
	86,062	67,686	(18,376)
Expenditures:			
Certificated Salaries	9,447	9,542	95
Classified Salaries	10,512	10,512	(0)
Employee Benefits	6,430	6,430	0
Books & Supplies	50,537	33,691	(16,846)
Operating/Services	5,038	4,288	(750)
Indirect	4,098	3,223	(875)
	86,062	67,686	(18,376)
Total, Net Fund Balance Increase/Decrease			-

Fund 16 – Forest Reserve Fund

This fund records revenue received from the Federal Government for distribution to school districts. School districts receive these revenues in lieu of taxes for federal timberlands located within school district boundaries. Revenues will be received and distributed in May 2021. At this time there is no activity for 2020-21.

Fund 16	2020-21 First Interim	2020-21 Second Interim	Dollar Variance
Revenues:			
	-	-	-
Expenditures:			
	-	-	-
Total, Net Fund Balance Increase/Decrease			-

Fund 17 – Special Reserve Fund (Non-Capital Outlay)

This fund is a special reserve for non-capital outlay. The fund contains revenue deposited and banked by our office and the districts for data processing hardware. The fund also contains dollars for the employee health and welfare cap and supports the reserve for economic uncertainty.

Fund 17	2020-21 First Interim	2020-21 Second Interim	Dollar Variance
Revenues:			
Other Local Revenues	8,000	8,000	-
	8,000	8,000	-
Expenditures:			
Other Outgo/Transfers Out	19,000	12,796	(6,204)
	19,000	12,796	(6,204)
Total, Net Fund Balance Increase/Decrease			6,204

Fund 20 – Retiree Health Benefits Fund

This fund was established to accumulate interest earnings from the principal balance for the purposes of funding the County Office’s significant post-retiree benefit liability. The County Office currently uses “pay- as- you-go” financing to address this liability.

Fund 20	2020-21 First Interim	2020-21 Second Interim	Dollar Variance
Revenues:			
Other Local Revenues	23,000	23,000	-
	23,000	23,000	-
Expenditures:			
Transfers Out	346,242	323,242	(23,000)
	346,242	323,242	(23,000)
Total, Net Fund Balance Increase/Decrease			23,000

Fund 40 – Special Reserve Fund (Capital Outlay)

This fund is for the purchase of capital equipment with a purchase price of at least \$5,000 and estimated useful life of more than three years. In 2010-11, the fund provided the financing for the First 5 Family Center in Paso Robles. The General Fund will repay the Special Reserve Fund using pass-through funds from the Successor Agency for the Paso Robles Redevelopment Agency.

Fund 40	2020-21 First Interim	2020-21 Second Interim	Dollar Variance
Revenues:			
Other Local Revenues	2,500	1,314	(1,186)
Transfers In/Sources	60,000	60,000	-
	62,500	61,314	(1,186)
Expenditures:			
Capital Outlay	64,155	75,467	11,312
Transfers Out	2,500		(2,500)
	66,655	75,467	8,812
Total, Net Fund Balance Increase/Decrease			(9,998)

LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

The Local Control Funding Formula (LCFF) requires districts to develop Local Control and Accountability Plans (LCAPs) in order to set annual goals for all students, and detail how funds will be spent to achieve those goals. The LCAPs must address the following eight state priorities:

- Basic Services,
- Implementation of Common Core State Standards
- Parental Involvement
- Student Achievement
- Student Engagement
- School Climate
- Course Access, and Other Student Outcomes

SLOCOE's LCAP contains the following four goals:

- Increase academic rigor and learning for all students
- Increase student engagement
- Support transitions for all students, including foster and homeless youth
- Increase family/caregiver

SLOCOE's LCAP includes maintaining small class sizes with a teacher ratio of 23:1; probation and County Behavioral Health support; maintaining secure and safe campuses and maintaining adequate level of administrative support at each campus; monitoring student attendance and providing support as needed; nursing support; and MTSS implementation, including PBIS.

SLOCOE is making progress towards meeting the LCAP goals with the following measurable outcomes:

- The implementation of PBIS which included state level Bronze recognition at the community school and Silver recognition at the court school
- Individualized feedback provided to each student regarding graduation status, credits, and grades
- Implementation of social emotional learning curriculum
- The support offered to students in transition from the court school
- The countywide support offered to foster and homeless youth
- The engagement of families/caregivers in the educational programs/successes/challenges of the students (Parent conferences, award ceremonies, individualized meetings and the use of the Aeries student and parent portals)
- The expansion of our CTE program
- Offering all students an individualized learning path in Edgenuity for math and reading
- Students were assessed utilizing the NWEA MAP three times per year
- 100% parent involvement in IEP meetings
- Increase in student engagement as evidenced by overall increase in student climate survey
- Increase in student engagement at JCS as evidenced by 0% suspension rate and a graduation rate of 92.3%

SLOCOE will continue to update the LCAP outcomes as the plan progresses.

FINAL COMMENTS

The budget documents presented for the Board's approval include an accurate representation of what is known when the document was developed. The SLOCOE staff is pleased to present this narrative and interim for your consideration.

Enter County Code :

Countywide ADA :

County Name : **SAN LUIS OBISPO**

Districts :

2020-21 SECOND INTERIM

no growth
in ADA

LCFF Grant Section FOR FISCAL YEAR 2020-21

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 76.82	30,000.00	\$ 2,304,600	
30,000 60,000	\$ 65.84	2,596.75	\$ 170,970	
60,000 140,000	\$ 54.86	-	\$ -	
140,000 "+"	\$ 43.90	-	\$ -	

\$ 2,475,570

District Section

\$ 119,964.00 10 districts \$ 1,199,640

Base Section

\$ 719,783.00 \$ 719,783

County Operations Grant Total

\$ 4,394,993 [A]

Pupil Driven Grants -

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				Total Base \$ 1,144,587
Base Grant	\$ 12,310.03	64.50	\$ 793,997	Total Supplemental \$ 352,807
Supplemental (35%)	\$ 4,308.51			Total Concentration \$ 152,504
Estimated ELL / FRM %	82.80%	53.41	\$ 230,100	
Concentration	32.80%	21.16	\$ 91,151	
				\$ 1,115,248

Court School Grant

Base Grant	\$ 12,310.03	28.48	\$ 350,590	
Supplemental (35%)	\$ 4,308.51			
Estimated ELL / FRM %	100.00%	28.48	\$ 122,706	
Concentration	50.00%	14.24	\$ 61,353	
				\$ 534,649

Pupil Driven Grants Total

\$ 1,649,897 [B]

Subtotal Local Control Funding Formula Grant Target

\$ 6,044,890 [F] = [A + B + E]

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes			<input type="text" value="\$ (6,248,160)"/>	[L]
Guaranteed State Aid				
total categorical hold harmless		\$ 816,785		
Less: deficit factor		\$ -		
H-to-S Transportation		\$ -		
TIIG		\$ -		
Guaranteed Minimum State Aid			\$ 816,785	[P]
Add-On to Guarantee Minimum State Aid			<u>\$ 816,785</u>	[Q] = [P - O] or 0
Additional State Aid for COE Funded on LCFF Target				
Current Year Allowance	\$ 19,830.00	10 districts	\$ 198,300	
Current Year EC 2575.1 Minimum Allowance			\$ 80,000	
Total State Aid EC 2575.1 (greater of line 65 or 66)			\$ 198,300	
State Aid Pursuant to EC 2575.2-Differentiated Assistance			\$ 200,000	
Total LCFF STATE AID			<u>\$ 1,215,085</u>	
Estimated LCFF Funding			<u>\$ 7,259,975</u>	[R] = [K + Q]

Enter County Code :

Countywide ADA :

County Name : **SAN LUIS OBISPO**

Districts :

2020-21 SECOND INTERIM

no growth in ADA

LCFF Grant Section FOR FISCAL YEAR 2021-22

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 79.77	30,000.00	\$ 2,393,100	
30,000 60,000	\$ 68.37	2,596.75	\$ 177,540	
60,000 140,000	\$ 56.97	-	\$ -	
140,000 "+"	\$ 45.59	-	\$ -	
				\$ 2,570,640

District Section

\$ 124,571.00 10 districts \$ 1,245,710

Base Section

\$ 747,423.00 \$ 747,423

County Operations Grant Total

\$ 4,563,773 [A]

Pupil Driven Grants -

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				Total Base \$ 1,188,539
Base Grant	\$ 12,782.74	64.50	\$ 824,487	Total Supplemental \$ 366,355
Supplemental (35%)	\$ 4,473.96			Total Concentration \$ 158,360
Estimated ELL / FRM %	82.80%	53.41	\$ 238,936	
Concentration	32.80%	21.16	\$ 94,651	
				\$ 1,158,074
Court School Grant				
Base Grant	\$ 12,782.74	28.48	\$ 364,052	
Supplemental (35%)	\$ 4,473.96			
Estimated ELL / FRM %	100.00%	28.48	\$ 127,418	
Concentration	50.00%	14.24	\$ 63,709	
				\$ 555,180
Pupil Driven Grants Total				<u>\$ 1,713,254</u> [B]
Subtotal Local Control Funding Formula Grant Target				<u>\$ 6,277,027</u> [F] = [A + B + E]

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes			<u>\$ (6,016,024)</u>	[L]
Guaranteed State Aid				
total categorical hold harmless	\$	816,785		
Less: ROP paid with taxes	\$	-		
H-to-S Transportation	\$	-		
TIIG	\$	-		
Guaranteed Minimum State Aid			<u>\$ 816,785</u>	[P]
Add-On to Guarantee Minimum State Aid			<u>\$ 816,785</u>	[Q] = [P - O] or 0
Additional State Aid for COE Funded on LCFF Target				
Current Year Allowance	\$ 19,830.00	10 districts	<u>\$ 198,300</u>	
Current Year EC 2575.1 Minimum Allowance			<u>\$ 80,000</u>	
Total State Aid EC 2575.1 (greater of line 65 or 66)			<u>\$ 198,300</u>	
State Aid Pursuant to EC 2575.2-Differentiated Assistance			<u>\$ 200,000</u>	
Total LCFF STATE AID			<u>\$ 1,215,085</u>	
Estimated LCFF Funding			<u>\$ 7,492,112</u>	[R] = [K + Q]

Enter County Code :

Countywide ADA :

County Name : **SAN LUIS OBISPO**

Districts :

2020-21 SECOND INTERIM

no growth
in ADA

LCFF Grant Section FOR FISCAL YEAR 2022-23

County Operations Grant

ADA Section

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 80.79	30,000.00	\$ 2,423,700	
30,000 60,000	\$ 69.25	2,596.75	\$ 179,825	
60,000 140,000	\$ 57.70	-	\$ -	
140,000 "+"	\$ 46.17	-	\$ -	
				\$ 2,603,525

District Section

\$ 126,165.51 10 districts \$ 1,261,655

Base Section

\$ 756,990.00 \$ 756,990

County Operations Grant Total

\$ 4,622,170 [A]

Pupil Driven Grants -

Grant Type	Rate	Program ADA	Funding	Totals
Community School Grant				Total Base \$ 1,093,967
Base Grant	\$ 12,946.36	<input type="text" value="64.50"/>	\$ 835,040	Total Supplemental \$ 332,619
Supplemental (35%)	\$ 4,531.23			Total Concentration \$ 141,175
Estimated ELL / FRM %	<input type="text" value="82.80%"/>	53.41	\$ 241,995	
Concentration	32.80%	21.16	\$ 95,863	
				\$ 1,172,898
Court School Grant				
Base Grant	\$ 12,946.36	<input type="text" value="20.00"/>	\$ 258,927	
Supplemental (35%)	\$ 4,531.23			
Estimated ELL / FRM %	100.00%	20.00	\$ 90,625	
Concentration	50.00%	10.00	\$ 45,312	
				\$ 394,864
Pupil Driven Grants Total				<u>\$ 1,567,762</u> [B]
Subtotal Local Control Funding Formula Grant Target				<u>\$ 6,189,932</u> [F] = [A + B + E]

Adjustments for Guarantee Minimum State Aid

Excess Property Taxes		<input type="text" value="\$ (6,103,119)"/>	[L]
Guaranteed State Aid			
total categorical hold harmless	\$	816,785	
Less: ROP paid with taxes	\$	-	
H-to-S Transportation	\$	-	
TIIG	\$	-	
Guaranteed Minimum State Aid	\$	816,785	[P]
Add-On to Guarantee Minimum State Aid	\$	816,785	[Q] = [P - O] or 0
Additional State Aid for COE Funded on LCFF Target			
Current Year Allowance	\$ 19,830.00	10 districts	\$ 198,300
Current Year EC 2575.1 Minimum Allowance	\$		80,000
Total State Aid EC 2575.1 (greater of line 65 or 66)	\$		198,300
State Aid Pursuant to EC 2575.2-Differentiated Assistance	\$		200,000
Total LCFF STATE AID	\$		<u>1,215,085</u>
Estimated LCFF Funding	\$		<u>7,405,017</u> [R] = [K + Q]

SSC School District and Charter School Financial Projection Dartboard 2021–22 Governor's Budget

This version of School Services of California Inc.'s (SSC) Financial Projection Dartboard is based on the 2021–22 Governor's Budget proposal. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2020–21	2021–22	2022–23	2023–24	2024–25
Department of Finance (DOF) Estimated Statutory COLA	2.31%	1.50% ¹	2.98%	3.05%	N/A
DOF Estimated Funded COLA	0.00%	3.84% ²	2.98%	3.05%	N/A
SSC Estimated Statutory COLA ³	0.00%	3.84%	1.28%	1.61%	1.90%

LCFF GRADE SPAN FACTORS FOR 2021–22				
Entitlement Factors per ADA*	K–3	4–6	7–8	9–12
2020–21 Base Grants	\$7,702	\$7,818	\$8,050	\$9,329
Compounded COLA at 3.84%	\$296	\$300	\$309	\$358
2021–22 Base Grants	\$7,998	\$8,118	\$8,359	\$9,687
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$832	–	–	\$252
2021–22 Adjusted Base Grants ⁴	\$8,830	\$8,118	\$8,359	\$9,939

*Average daily attendance (ADA)

OTHER PLANNING FACTORS					
Factors	2020–21	2021–22	2022–23	2023–24	2024–25
California CPI	1.44%	1.57%	1.82%	2.12%	2.40%
California Lottery	Unrestricted per ADA	\$150	\$150	\$150	\$150
	Restricted per ADA	\$49	\$49	\$49	\$49
Mandate Block Grant (District)	Grades K–8 per ADA	\$32.18	\$32.66	\$33.08	\$33.61
	Grades 9–12 per ADA	\$61.94	\$62.87	\$63.67	\$64.70
Mandate Block Grant (Charter)	Grades K–8 per ADA	\$16.86	\$17.11	\$17.33	\$17.61
	Grades 9–12 per ADA	\$46.87	\$47.57	\$48.18	\$48.96
Interest Rate for Ten-Year Treasuries	0.98%	1.48%	1.65%	1.90%	2.10%
CalSTRS Employer Rate ⁵	16.15%	15.92%	18.00%	18.00%	18.00%
CalPERS Employer Rate ⁵	20.70%	23.00%	26.30%	27.30%	27.80%

STATE MINIMUM RESERVE REQUIREMENTS	
Reserve Requirement	District ADA Range
The greater of 5% or \$71,000	0 to 300
The greater of 4% or \$71,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 400,000
1%	400,001 and higher

¹Applies to Special Education, Child Nutrition, Preschool, Foster Youth, American Indian Education Centers/American Indian Early Childhood Education, and Mandate Block Grant.

²Amount represents the 2020–21 unfunded statutory COLA of 2.31% compounded with the 2021–22 estimated statutory COLA of 1.50%.

³Estimated Statutory COLAs in 2022-23 and beyond are estimated using an independent economist and represent an alternative more closely aligned with the changes in consumer price index.

⁴Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 50% for each eligible student beyond the 55% identification rate threshold.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates in 2020–21 and 2021–22 were bought down by a \$2.3 billion payment from state of California. Rates in the following years are subject to change based on determination by the respective governing boards.

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: _____ Date: _____
County Superintendent or Designee

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

To the State Superintendent of Public Instruction:

This interim report and certification of financial condition are hereby filed by the County Board of Education pursuant to Education Code sections 1240 and 33127.

Meeting Date: March 04, 2021 Signed: _____
County Superintendent of Schools

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Melissa Abbey Telephone: 805-782-7212
Title: Director of Fiscal Services E-mail: mabbey@slocoe.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2019-20) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	13,055,067.00	13,317,604.00	9,592,331.44	13,902,993.00	585,389.00	4.4%
2) Federal Revenue		8100-8299	3,455,412.00	5,229,167.59	1,944,782.76	5,303,874.63	74,707.04	1.4%
3) Other State Revenue		8300-8599	5,231,315.00	6,561,648.81	2,777,357.16	6,596,884.56	35,235.75	0.5%
4) Other Local Revenue		8600-8799	7,643,330.00	8,496,916.81	1,452,429.72	8,432,183.93	(64,732.88)	-0.8%
5) TOTAL, REVENUES			29,385,124.00	33,605,337.21	15,766,901.08	34,235,936.12		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,805,311.00	4,969,077.00	2,724,510.93	5,046,261.00	(77,184.00)	-1.6%
2) Classified Salaries		2000-2999	5,989,348.00	5,861,984.00	3,135,302.29	5,634,613.00	227,371.00	3.9%
3) Employee Benefits		3000-3999	4,707,562.96	5,149,409.96	2,291,087.36	5,061,748.42	87,661.54	1.7%
4) Books and Supplies		4000-4999	778,334.00	1,027,099.00	495,638.86	1,204,872.00	(177,773.00)	-17.3%
5) Services and Other Operating Expenditures		5000-5999	6,636,031.00	10,288,888.43	2,520,957.50	10,142,372.37	146,516.06	1.4%
6) Capital Outlay		6000-6999	124,000.00	113,008.00	35,197.45	119,197.00	(6,189.00)	-5.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,716,798.00	6,376,206.00	3,250,984.89	7,001,027.00	(624,821.00)	-9.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(100,533.00)	(119,345.60)	(37,503.27)	(117,692.00)	(1,653.60)	1.4%
9) TOTAL, EXPENDITURES			29,656,851.96	33,666,326.79	14,416,176.01	34,092,398.79		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(271,727.96)	(60,989.58)	1,350,725.07	143,537.33		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	367,742.00	367,742.00	0.00	336,038.00	(31,704.00)	-8.6%
b) Transfers Out		7600-7629	344,421.00	120,330.00	60,000.00	127,666.00	(7,336.00)	-6.1%
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			23,321.00	247,412.00	(60,000.00)	208,372.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(248,406.96)	186,422.42	1,290,725.07	351,909.33		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,940,372.31	4,940,372.31		4,940,372.31	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)			4,940,372.31	4,940,372.31		4,940,372.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,940,372.31	4,940,372.31		4,940,372.31		
2) Ending Balance, June 30 (E + F1e)			4,691,965.35	5,126,794.73		5,292,281.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,475.00	25,475.00		25,475.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,100,457.32	1,733,779.76		1,507,869.54		
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	1,733,740.77	2,267,397.31		2,485,316.17		
See Adopted Budget for itemized Fund	0000	9780	1,718,326.05					
Other Fund 01 assignments (See 1st Ir	0000	9780		2,267,397.31				
006-Bill Outs	0000	9780				72,220.00		
0240-Alternative Education	0000	9780				94,398.00		
0424-Data Processing	0000	9780				98,431.34		
0470-ETC	0000	9780				8,281.13		
0822-TIP/CASC	0000	9780				70,040.00		
0830-LCAP OVERSIGHT	0000	9780				84,542.00		
0831-DIFFERENTIATED ASSISTANC	0000	9780				1,007,551.11		
0832-CSI SUPPORT	0000	9780				10,317.59		
18-19 CUESTA CTE	0000	9780				39,535.00		
RESERVED FOR INTERFUND TRAN:	0000	9780				500,000.00		
RESERVED FOR FUTURE FISCAL O	0000	9780				150,000.00		
RESERVED FOR FUTURE BOARD A	0000	9780				200,000.00		
RESERVED FOR FUTURE DEFERRE	0000	9780				150,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,051,313.35	1,112,881.66		1,273,620.93		
Unassigned/Unappropriated Amount		9790	(219,021.09)	(12,739.00)		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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,133,406.00	1,215,085.00	924,966.00	1,215,085.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	18,200.00	18,598.00	9,299.00	18,598.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	161,933.00	269,538.00	70,559.43	284,450.00	14,912.00	5.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	22,803,334.00	22,878,590.00	13,948,791.31	23,958,551.00	1,079,961.00	4.7%
Unsecured Roll Taxes		8042	836,476.00	856,822.00	819,030.59	968,367.00	111,545.00	13.0%
Prior Years' Taxes		8043	(45,441.00)	(54,244.00)	(12,335.69)	(37,773.00)	16,471.00	-30.4%
Supplemental Taxes		8044	257,243.00	443,899.00	189,184.86	423,539.00	(20,360.00)	-4.6%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	158,823.00	143,803.00	145,619.20	104,737.00	(39,066.00)	-27.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			25,323,974.00	25,772,091.00	16,095,114.70	26,935,554.00	1,163,463.00	4.5%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(12,268,907.00)	(12,454,487.00)	(6,502,783.26)	(13,032,561.00)	(578,074.00)	4.6%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			13,055,067.00	13,317,604.00	9,592,331.44	13,902,993.00	585,389.00	4.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	59,510.00	60,356.00	50,541.00	59,606.00	(750.00)	-1.2%
Special Education Discretionary Grants		8182	135,166.00	258,898.49	58,661.00	258,246.49	(652.00)	-0.3%
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	45,000.00	47,236.78	5,996.32	47,236.78	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	421,040.00	593,523.00	42,763.00	591,867.00	(1,656.00)	-0.3%
Title I, Part A, Basic	3010	8290	421,717.00	598,228.00	423,582.40	595,634.00	(2,594.00)	-0.4%
Title I, Part D, Local Delinquent Programs	3025	8290	133,685.00	191,728.00	57,556.73	190,849.00	(879.00)	-0.5%
Title II, Part A, Supporting Effective Instruction	4035	8290	14,100.00	26,306.00	3,581.16	26,831.00	525.00	2.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	7,530.00	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%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290	2,200,560.00	2,363,386.32	670,621.15	2,440,796.36	77,410.04	3.3%
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	17,104.00	1,089,505.00	631,480.00	1,092,808.00	3,303.00	0.3%
TOTAL, FEDERAL REVENUE			3,455,412.00	5,229,167.59	1,944,782.76	5,303,874.63	74,707.04	1.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	1,212,118.00	1,776,991.00	107,048.00	1,803,943.75	26,952.75	1.5%
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	574,427.00	574,427.00	306,900.00	574,427.00	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	42,086.00	42,086.00	42,263.00	42,263.00	177.00	0.4%
Lottery - Unrestricted and Instructional Materials		8560	33,378.00	19,500.00	5,621.51	19,500.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	85,853.00	85,853.00	77,268.00	85,853.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	75,000.00	398,770.29	228,307.81	398,770.29	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,208,453.00	3,664,021.52	2,009,948.84	3,672,127.52	8,106.00	0.2%
TOTAL, OTHER STATE REVENUE			5,231,315.00	6,561,648.81	2,777,357.16	6,596,884.56	35,235.75	0.5%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	350,000.00	350,000.00	268,586.31	350,000.00	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	374,941.00	375,941.00	22,178.61	319,917.00	(56,024.00)	-14.9%
Interest		8660	111,000.00	111,000.00	75,313.96	150,628.00	39,628.00	35.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	1,021,751.00	1,790,656.81	262,504.40	1,783,422.73	(7,234.08)	-0.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,484,066.00	1,415,464.00	377,032.51	1,506,056.00	90,592.00	6.4%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	725,898.00	881,333.00	332,182.93	803,712.20	(77,620.80)	-8.8%
Tuition		8710	3,575,674.00	3,572,522.00	114,631.00	3,518,448.00	(54,074.00)	-1.5%
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%
TOTAL, OTHER LOCAL REVENUE			7,643,330.00	8,496,916.81	1,452,429.72	8,432,183.93	(64,732.88)	-0.8%
TOTAL, REVENUES			29,385,124.00	33,605,337.21	15,766,901.08	34,235,936.12	630,598.91	1.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,912,003.00	1,803,102.00	925,982.38	1,789,027.00	14,075.00	0.8%
Certificated Pupil Support Salaries		1200	291,925.00	470,324.00	264,605.76	498,527.00	(28,203.00)	-6.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,891,791.00	1,961,493.00	1,160,275.27	1,988,860.00	(27,367.00)	-1.4%
Other Certificated Salaries		1900	709,592.00	734,158.00	373,647.52	769,847.00	(35,689.00)	-4.9%
TOTAL, CERTIFICATED SALARIES			4,805,311.00	4,969,077.00	2,724,510.93	5,046,261.00	(77,184.00)	-1.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	718,365.00	625,881.00	281,247.45	610,761.00	15,120.00	2.4%
Classified Support Salaries		2200	647,635.00	589,545.00	276,325.48	499,262.00	90,283.00	15.3%
Classified Supervisors' and Administrators' Salaries		2300	1,488,403.00	1,494,721.00	864,232.04	1,472,071.00	22,650.00	1.5%
Clerical, Technical and Office Salaries		2400	2,517,589.00	2,449,014.00	1,343,775.64	2,350,944.00	98,070.00	4.0%
Other Classified Salaries		2900	617,356.00	702,823.00	369,721.68	701,575.00	1,248.00	0.2%
TOTAL, CLASSIFIED SALARIES			5,989,348.00	5,861,984.00	3,135,302.29	5,634,613.00	227,371.00	3.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	890,041.58	1,304,035.58	392,834.41	1,288,296.04	15,739.54	1.2%
PERS		3201-3202	1,232,636.00	1,245,197.00	649,844.33	1,150,861.00	94,336.00	7.6%
OASDI/Medicare/Alternative		3301-3302	152,764.42	161,201.42	80,437.34	158,153.42	3,048.00	1.9%
Health and Welfare Benefits		3401-3402	1,384,925.00	1,363,411.00	663,770.27	1,370,437.00	(7,026.00)	-0.5%
Unemployment Insurance		3501-3502	6,032.11	5,319.11	2,792.32	5,840.11	(521.00)	-9.8%
Workers' Compensation		3601-3602	503,650.10	504,462.10	266,943.41	500,777.10	3,685.00	0.7%
OPEB, Allocated		3701-3702	537,513.75	565,783.75	234,465.28	587,383.75	(21,600.00)	-3.8%
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			4,707,562.96	5,149,409.96	2,291,087.36	5,061,748.42	87,661.54	1.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	37,000.00	45,603.00	14,685.99	34,079.00	11,524.00	25.3%
Books and Other Reference Materials		4200	0.00	2,475.00	167.77	2,475.00	0.00	0.0%
Materials and Supplies		4300	646,958.00	780,018.00	290,951.89	861,574.00	(81,556.00)	-10.5%
Noncapitalized Equipment		4400	94,376.00	199,003.00	189,833.21	306,744.00	(107,741.00)	-54.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			778,334.00	1,027,099.00	495,638.86	1,204,872.00	(177,773.00)	-17.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	632,655.00	1,306,109.00	185,613.12	1,299,109.00	7,000.00	0.5%
Travel and Conferences		5200	285,378.00	419,297.00	55,010.09	432,357.00	(13,060.00)	-3.1%
Dues and Memberships		5300	76,537.00	148,826.00	126,384.66	151,181.00	(2,355.00)	-1.6%
Insurance		5400-5450	100,928.00	106,955.00	98,144.25	106,955.00	0.00	0.0%
Operations and Housekeeping Services		5500	446,400.00	452,151.00	125,380.67	402,248.00	49,903.00	11.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	560,219.00	598,244.00	186,129.20	559,575.00	38,669.00	6.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(9,777.00)	(9,906.00)	(10,936.67)	(10,677.00)	771.00	-7.8%
Professional/Consulting Services and Operating Expenditures		5800	4,400,747.00	7,095,430.43	1,687,745.26	7,016,540.37	78,890.06	1.1%
Communications		5900	142,944.00	171,782.00	67,486.92	185,084.00	(13,302.00)	-7.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,636,031.00	10,288,888.43	2,520,957.50	10,142,372.37	146,516.06	1.4%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	79,000.00	79,000.00	0.00	79,000.00	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	5,000.00	34,008.00	35,197.45	40,197.00	(6,189.00)	-18.2%
Equipment Replacement		6500	40,000.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			124,000.00	113,008.00	35,197.45	119,197.00	(6,189.00)	-5.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	421,040.00	593,523.00	134,844.00	591,867.00	1,656.00	0.3%
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	6,274,758.00	5,761,683.00	3,116,140.89	6,388,160.00	(626,477.00)	-10.9%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	21,000.00	21,000.00	0.00	21,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,716,798.00	6,376,206.00	3,250,984.89	7,001,027.00	(624,821.00)	-9.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(100,533.00)	(119,345.60)	(37,503.27)	(117,692.00)	(1,653.60)	1.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(100,533.00)	(119,345.60)	(37,503.27)	(117,692.00)	(1,653.60)	1.4%
TOTAL, EXPENDITURES			29,656,851.96	33,666,326.79	14,416,176.01	34,092,398.79	(426,072.00)	-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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	367,742.00	367,742.00	0.00	336,038.00	(31,704.00)	-8.6%
(a) TOTAL, INTERFUND TRANSFERS IN			367,742.00	367,742.00	0.00	336,038.00	(31,704.00)	-8.6%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	194,356.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	60,000.00	60,000.00	60,000.00	60,000.00	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	90,065.00	60,330.00	0.00	67,666.00	(7,336.00)	-12.2%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			344,421.00	120,330.00	60,000.00	127,666.00	(7,336.00)	-6.1%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			23,321.00	247,412.00	(60,000.00)	208,372.00	39,040.00	-15.8%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	12,713,105.00	12,970,256.00	9,571,757.44	13,553,738.00	583,482.00	4.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,264,464.00	1,920,383.00	1,641,372.65	1,920,610.00	227.00	0.0%
4) Other Local Revenue		8600-8799	2,894,878.00	3,285,248.00	732,570.20	3,340,040.20	54,792.20	1.7%
5) TOTAL, REVENUES			17,872,447.00	18,175,887.00	11,945,700.29	18,814,388.20		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,278,859.50	1,560,079.50	877,667.55	1,602,432.50	(42,353.00)	-2.7%
2) Classified Salaries		2000-2999	3,877,473.00	3,855,020.00	2,102,163.35	3,683,520.00	171,500.00	4.4%
3) Employee Benefits		3000-3999	2,133,283.35	2,272,366.35	1,204,012.13	2,177,029.35	95,337.00	4.2%
4) Books and Supplies		4000-4999	334,677.00	402,219.00	129,774.66	436,534.00	(34,315.00)	-8.5%
5) Services and Other Operating Expenditures		5000-5999	4,061,402.00	4,306,358.27	1,435,890.52	4,160,791.27	145,567.00	3.4%
6) Capital Outlay		6000-6999	40,000.00	29,008.00	29,008.29	29,008.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,274,758.00	5,691,683.00	3,084,765.50	6,248,160.00	(556,477.00)	-9.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(916,449.00)	(997,379.12)	(86,372.44)	(1,024,493.05)	27,113.93	-2.7%
9) TOTAL, EXPENDITURES			17,084,003.85	17,119,355.00	8,776,909.56	17,312,982.07		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			788,443.15	1,056,532.00	3,168,790.73	1,501,406.13		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	367,742.00	367,742.00	0.00	336,038.00	(31,704.00)	-8.6%
b) Transfers Out		7600-7629	284,421.00	60,330.00	0.00	67,666.00	(7,336.00)	-12.2%
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	(1,125,532.00)	(1,022,487.00)	(363.00)	(1,049,663.00)	(27,176.00)	2.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,042,211.00)	(715,075.00)	(363.00)	(781,291.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(253,767.85)	341,457.00	3,168,427.73	720,115.13		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,064,296.97	3,064,296.97		3,064,296.97	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)			3,064,296.97	3,064,296.97		3,064,296.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,064,296.97	3,064,296.97		3,064,296.97		
2) Ending Balance, June 30 (E + F1e)			2,810,529.12	3,405,753.97		3,784,412.10		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,475.00	25,475.00		25,475.00		
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	1,733,740.77	2,267,397.31		2,485,316.17		
See Adopted Budget for itemized Fund	0000	9780	1,718,326.05					
Other Fund 01 assignments (See 1st Ir	0000	9780		2,267,397.31				
006-Bill Outs	0000	9780				72,220.00		
0240-Alternative Education	0000	9780				94,398.00		
0424-Data Processing	0000	9780				98,431.34		
0470-ETC	0000	9780				8,281.13		
0822-TIP/CASC	0000	9780				70,040.00		
0830-LCAP OVERSIGHT	0000	9780				84,542.00		
0831-DIFFERENTIATED ASSISTANC	0000	9780				1,007,551.11		
0832-CSI SUPPORT	0000	9780				10,317.59		
18-19 CUESTA CTE	0000	9780				39,535.00		
RESERVED FOR INTERFUND TRAN:	0000	9780				500,000.00		
RESERVED FOR FUTURE FISCAL O	0000	9780				150,000.00		
RESERVED FOR FUTURE BOARD A:	0000	9780				200,000.00		
RESERVED FOR FUTURE DEFERRE	0000	9780				150,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,051,313.35	1,112,881.66		1,273,620.93		
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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,133,406.00	1,215,085.00	924,966.00	1,215,085.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	18,200.00	18,598.00	9,299.00	18,598.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	161,933.00	269,538.00	70,559.43	284,450.00	14,912.00	5.5%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	22,803,334.00	22,878,590.00	13,948,791.31	23,958,551.00	1,079,961.00	4.7%
Unsecured Roll Taxes		8042	836,476.00	856,822.00	819,030.59	968,367.00	111,545.00	13.0%
Prior Years' Taxes		8043	(45,441.00)	(54,244.00)	(12,335.69)	(37,773.00)	16,471.00	-30.4%
Supplemental Taxes		8044	257,243.00	443,899.00	189,184.86	423,539.00	(20,360.00)	-4.6%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	158,823.00	143,803.00	145,619.20	104,737.00	(39,066.00)	-27.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			25,323,974.00	25,772,091.00	16,095,114.70	26,935,554.00	1,163,463.00	4.5%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(12,610,869.00)	(12,801,835.00)	(6,523,357.26)	(13,381,816.00)	(579,981.00)	4.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			12,713,105.00	12,970,256.00	9,571,757.44	13,553,738.00	583,482.00	4.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Donated Food Commodities		8221	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
Title I, Part A, Basic	3010	8290						
Title I, Part D, Local Delinquent Programs	3025	8290						
Title II, Part A, Supporting Effective Instruction	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	42,086.00	42,086.00	42,263.00	42,263.00	177.00	0.4%
Lottery - Unrestricted and Instructional Materials		8560	29,878.00	16,000.00	6,267.45	16,000.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Career Technical Education Incentive Grant Program	6387	8590						
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590						
California Clean Energy Jobs Act	6230	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
All Other State Revenue	All Other	8590	2,192,500.00	1,862,297.00	1,592,842.20	1,862,347.00	50.00	0.0%
TOTAL, OTHER STATE REVENUE			2,264,464.00	1,920,383.00	1,641,372.65	1,920,610.00	227.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	350,000.00	350,000.00	268,586.31	350,000.00		
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	308,941.00	308,941.00	11,752.85	308,941.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	64,056.90	126,114.00	28,114.00	28.1%
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	598,687.00	1,071,551.00	158,302.44	1,209,584.00	138,033.00	12.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,300,309.00	1,187,070.00	109,087.28	1,163,762.00	(23,308.00)	-2.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	193,849.00	267,686.00	120,784.42	179,639.20	(88,046.80)	-32.9%
Tuition		8710	43,092.00	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%
TOTAL, OTHER LOCAL REVENUE			2,894,878.00	3,285,248.00	732,570.20	3,340,040.20	54,792.20	1.7%
TOTAL, REVENUES			17,872,447.00	18,175,887.00	11,945,700.29	18,814,388.20	638,501.20	3.5%

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)
Certificated Teachers' Salaries		1100	241,478.00	249,060.00	126,045.08	251,608.00	(2,548.00)	-1.0%
Certificated Pupil Support Salaries		1200	41,715.00	168,130.00	104,382.67	200,162.00	(32,032.00)	-19.1%
Certificated Supervisors' and Administrators' Salaries		1300	960,647.50	1,016,988.50	589,245.15	1,018,386.50	(1,398.00)	-0.1%
Other Certificated Salaries		1900	35,019.00	125,901.00	57,994.65	132,276.00	(6,375.00)	-5.1%
TOTAL, CERTIFICATED SALARIES			1,278,859.50	1,560,079.50	877,667.55	1,602,432.50	(42,353.00)	-2.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	113,842.00	126,315.00	42,527.62	126,500.00	(185.00)	-0.1%
Classified Support Salaries		2200	403,569.00	353,242.00	129,678.06	233,826.00	119,416.00	33.8%
Classified Supervisors' and Administrators' Salaries		2300	1,231,959.00	1,284,287.00	790,421.47	1,340,096.00	(55,809.00)	-4.3%
Clerical, Technical and Office Salaries		2400	2,075,590.00	2,029,221.00	1,101,828.41	1,917,395.00	111,826.00	5.5%
Other Classified Salaries		2900	52,513.00	61,955.00	37,707.79	65,703.00	(3,748.00)	-6.0%
TOTAL, CLASSIFIED SALARIES			3,877,473.00	3,855,020.00	2,102,163.35	3,683,520.00	171,500.00	4.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	252,709.00	253,084.00	126,957.29	240,437.00	12,647.00	5.0%
PERS		3201-3202	764,338.00	799,691.00	431,005.13	748,196.00	51,495.00	6.4%
OASDI/Medicare/Alternative		3301-3302	72,901.70	85,531.70	40,317.51	80,669.70	4,862.00	5.7%
Health and Welfare Benefits		3401-3402	649,008.00	694,432.00	316,063.64	662,623.00	31,809.00	4.6%
Unemployment Insurance		3501-3502	2,522.70	2,707.70	1,418.48	2,651.70	56.00	2.1%
Workers' Compensation		3601-3602	238,276.70	256,922.70	135,496.82	247,783.70	9,139.00	3.6%
OPEB, Allocated		3701-3702	153,527.25	179,997.25	152,753.26	194,668.25	(14,671.00)	-8.2%
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			2,133,283.35	2,272,366.35	1,204,012.13	2,177,029.35	95,337.00	4.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	294,677.00	345,691.00	86,667.73	367,603.00	(21,912.00)	-6.3%
Noncapitalized Equipment		4400	40,000.00	56,528.00	43,106.93	68,931.00	(12,403.00)	-21.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			334,677.00	402,219.00	129,774.66	436,534.00	(34,315.00)	-8.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	33,613.00	70,538.00	39,082.54	84,841.00	(14,303.00)	-20.3%
Dues and Memberships		5300	52,612.00	62,747.00	42,395.84	59,414.00	3,333.00	5.3%
Insurance		5400-5450	93,258.00	99,432.00	95,181.00	99,432.00	0.00	0.0%
Operations and Housekeeping Services		5500	424,600.00	435,246.00	123,409.04	385,343.00	49,903.00	11.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	304,656.00	319,053.00	88,492.40	256,662.00	62,391.00	19.6%
Transfers of Direct Costs		5710	(155,626.00)	(159,070.00)	(41,107.96)	(159,514.00)	444.00	-0.3%
Transfers of Direct Costs - Interfund		5750	(9,777.00)	(9,906.00)	(10,936.67)	(10,677.00)	771.00	-7.8%
Professional/Consulting Services and Operating Expenditures		5800	3,212,413.00	3,371,260.27	1,059,211.48	3,321,533.27	49,727.00	1.5%
Communications		5900	105,653.00	117,058.00	40,162.85	123,757.00	(6,699.00)	-5.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,061,402.00	4,306,358.27	1,435,890.52	4,160,791.27	145,567.00	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	29,008.00	29,008.29	29,008.00	0.00	0.0%
Equipment Replacement		6500	40,000.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			40,000.00	29,008.00	29,008.29	29,008.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	6,274,758.00	5,691,683.00	3,084,765.50	6,248,160.00	(556,477.00)	-9.8%
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)			6,274,758.00	5,691,683.00	3,084,765.50	6,248,160.00	(556,477.00)	-9.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(815,916.00)	(878,033.52)	(48,869.17)	(906,801.05)	28,767.53	-3.3%
Transfers of Indirect Costs - Interfund		7350	(100,533.00)	(119,345.60)	(37,503.27)	(117,692.00)	(1,653.60)	1.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(916,449.00)	(997,379.12)	(86,372.44)	(1,024,493.05)	27,113.93	-2.7%
TOTAL, EXPENDITURES			17,084,003.85	17,119,355.00	8,776,909.56	17,312,982.07	(193,627.07)	-1.1%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	367,742.00	367,742.00	0.00	336,038.00	(31,704.00)	-8.6%
(a) TOTAL, INTERFUND TRANSFERS IN			367,742.00	367,742.00	0.00	336,038.00	(31,704.00)	-8.6%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	194,356.00	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	90,065.00	60,330.00	0.00	67,666.00	(7,336.00)	-12.2%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			284,421.00	60,330.00	0.00	67,666.00	(7,336.00)	-12.2%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(767,582.00)	(767,582.00)	(5,363.00)	(795,654.00)	(28,072.00)	3.7%
Contributions from Restricted Revenues		8990	(357,950.00)	(254,905.00)	5,000.00	(254,009.00)	896.00	-0.4%
(e) TOTAL, CONTRIBUTIONS			(1,125,532.00)	(1,022,487.00)	(363.00)	(1,049,663.00)	(27,176.00)	2.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,042,211.00)	(715,075.00)	(363.00)	(781,291.00)	(66,216.00)	9.3%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	341,962.00	347,348.00	20,574.00	349,255.00	1,907.00	0.5%
2) Federal Revenue		8100-8299	3,455,412.00	5,229,167.59	1,944,782.76	5,303,874.63	74,707.04	1.4%
3) Other State Revenue		8300-8599	2,966,851.00	4,641,265.81	1,135,984.51	4,676,274.56	35,008.75	0.8%
4) Other Local Revenue		8600-8799	4,748,452.00	5,211,668.81	719,859.52	5,092,143.73	(119,525.08)	-2.3%
5) TOTAL, REVENUES			11,512,677.00	15,429,450.21	3,821,200.79	15,421,547.92		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,526,451.50	3,408,997.50	1,846,843.38	3,443,828.50	(34,831.00)	-1.0%
2) Classified Salaries		2000-2999	2,111,875.00	2,006,964.00	1,033,138.94	1,951,093.00	55,871.00	2.8%
3) Employee Benefits		3000-3999	2,574,279.61	2,877,043.61	1,087,075.23	2,884,719.07	(7,675.46)	-0.3%
4) Books and Supplies		4000-4999	443,657.00	624,880.00	365,864.20	768,338.00	(143,458.00)	-23.0%
5) Services and Other Operating Expenditures		5000-5999	2,574,629.00	5,982,530.16	1,085,066.98	5,981,581.10	949.06	0.0%
6) Capital Outlay		6000-6999	84,000.00	84,000.00	6,189.16	90,189.00	(6,189.00)	-7.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	442,040.00	684,523.00	166,219.39	752,867.00	(68,344.00)	-10.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	815,916.00	878,033.52	48,869.17	906,801.05	(28,767.53)	-3.3%
9) TOTAL, EXPENDITURES			12,572,848.11	16,546,971.79	5,639,266.45	16,779,416.72		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,060,171.11)	(1,117,521.58)	(1,818,065.66)	(1,357,868.80)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	60,000.00	60,000.00	60,000.00	60,000.00	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	1,125,532.00	1,022,487.00	363.00	1,049,663.00	27,176.00	2.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,065,532.00	962,487.00	(59,637.00)	989,663.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,360.89	(155,034.58)	(1,877,702.66)	(368,205.80)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,876,075.34	1,876,075.34		1,876,075.34	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,876,075.34	1,876,075.34		1,876,075.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,876,075.34	1,876,075.34		1,876,075.34		
2) Ending Balance, June 30 (E + F1e)			1,881,436.23	1,721,040.76		1,507,869.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,100,457.32	1,733,779.76		1,507,869.54		
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	(219,021.09)	(12,739.00)		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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	341,962.00	347,348.00	20,574.00	349,255.00	1,907.00	0.5%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			341,962.00	347,348.00	20,574.00	349,255.00	1,907.00	0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	59,510.00	60,356.00	50,541.00	59,606.00	(750.00)	-1.2%
Special Education Discretionary Grants		8182	135,166.00	258,898.49	58,661.00	258,246.49	(652.00)	-0.3%
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	45,000.00	47,236.78	5,996.32	47,236.78	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	421,040.00	593,523.00	42,763.00	591,867.00	(1,656.00)	-0.3%
Title I, Part A, Basic	3010	8290	421,717.00	598,228.00	423,582.40	595,634.00	(2,594.00)	-0.4%
Title I, Part D, Local Delinquent Programs	3025	8290	133,685.00	191,728.00	57,556.73	190,849.00	(879.00)	-0.5%
Title II, Part A, Supporting Effective Instruction	4035	8290	14,100.00	26,306.00	3,581.16	26,831.00	525.00	2.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	7,530.00	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%
	3020, 3040, 3041, 3045, 3060, 3061, 3110, 3150, 3155, 3177, 3180, 3181, 3182, 3183, 3185, 4037, 4050, 4123, 4124, 4126, 4127, 4128, 4204, 5510,							
Other NCLB / Every Student Succeeds Act	5630	8290	2,200,560.00	2,363,386.32	670,621.15	2,440,796.36	77,410.04	3.3%
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	17,104.00	1,089,505.00	631,480.00	1,092,808.00	3,303.00	0.3%
TOTAL, FEDERAL REVENUE			3,455,412.00	5,229,167.59	1,944,782.76	5,303,874.63	74,707.04	1.4%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	1,212,118.00	1,776,991.00	107,048.00	1,803,943.75	26,952.75	1.5%
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	574,427.00	574,427.00	306,900.00	574,427.00	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	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,500.00	3,500.00	(645.94)	3,500.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590	85,853.00	85,853.00	77,268.00	85,853.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	75,000.00	398,770.29	228,307.81	398,770.29	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,015,953.00	1,801,724.52	417,106.64	1,809,780.52	8,056.00	0.4%
TOTAL, OTHER STATE REVENUE			2,966,851.00	4,641,265.81	1,135,984.51	4,676,274.56	35,008.75	0.8%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	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	66,000.00	67,000.00	10,425.76	10,976.00	(56,024.00)	-83.6%
Interest		8660	11,000.00	11,000.00	11,257.06	22,514.00	11,514.00	104.7%
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	423,064.00	719,105.81	104,201.96	573,838.73	(145,267.08)	-20.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	183,757.00	228,394.00	267,945.23	342,294.00	113,900.00	49.9%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		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	532,049.00	613,647.00	211,398.51	624,073.00	10,426.00	1.7%
Tuition		8710	3,532,582.00	3,572,522.00	114,631.00	3,518,448.00	(54,074.00)	-1.5%
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%
TOTAL, OTHER LOCAL REVENUE			4,748,452.00	5,211,668.81	719,859.52	5,092,143.73	(119,525.08)	-2.3%
TOTAL, REVENUES			11,512,677.00	15,429,450.21	3,821,200.79	15,421,547.92	(7,902.29)	-0.1%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,670,525.00	1,554,042.00	799,937.30	1,537,419.00	16,623.00	1.1%
Certificated Pupil Support Salaries		1200	250,210.00	302,194.00	160,223.09	298,365.00	3,829.00	1.3%
Certificated Supervisors' and Administrators' Salaries		1300	931,143.50	944,504.50	571,030.12	970,473.50	(25,969.00)	-2.7%
Other Certificated Salaries		1900	674,573.00	608,257.00	315,652.87	637,571.00	(29,314.00)	-4.8%
TOTAL, CERTIFICATED SALARIES			3,526,451.50	3,408,997.50	1,846,843.38	3,443,828.50	(34,831.00)	-1.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	604,523.00	499,566.00	238,719.83	484,261.00	15,305.00	3.1%
Classified Support Salaries		2200	244,066.00	236,303.00	146,647.42	265,436.00	(29,133.00)	-12.3%
Classified Supervisors' and Administrators' Salaries		2300	256,444.00	210,434.00	73,810.57	131,975.00	78,459.00	37.3%
Clerical, Technical and Office Salaries		2400	441,999.00	419,793.00	241,947.23	433,549.00	(13,756.00)	-3.3%
Other Classified Salaries		2900	564,843.00	640,868.00	332,013.89	635,872.00	4,996.00	0.8%
TOTAL, CLASSIFIED SALARIES			2,111,875.00	2,006,964.00	1,033,138.94	1,951,093.00	55,871.00	2.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	637,332.58	1,050,951.58	265,877.12	1,047,859.04	3,092.54	0.3%
PERS		3201-3202	468,298.00	445,506.00	218,839.20	402,665.00	42,841.00	9.6%
OASDI/Medicare/Alternative		3301-3302	79,862.72	75,669.72	40,119.83	77,483.72	(1,814.00)	-2.4%
Health and Welfare Benefits		3401-3402	735,917.00	668,979.00	347,706.63	707,814.00	(38,835.00)	-5.8%
Unemployment Insurance		3501-3502	3,509.41	2,611.41	1,373.84	3,188.41	(577.00)	-22.1%
Workers' Compensation		3601-3602	265,373.40	247,539.40	131,446.59	252,993.40	(5,454.00)	-2.2%
OPEB, Allocated		3701-3702	383,986.50	385,786.50	81,712.02	392,715.50	(6,929.00)	-1.8%
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			2,574,279.61	2,877,043.61	1,087,075.23	2,884,719.07	(7,675.46)	-0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	37,000.00	45,603.00	14,685.99	34,079.00	11,524.00	25.3%
Books and Other Reference Materials		4200	0.00	2,475.00	167.77	2,475.00	0.00	0.0%
Materials and Supplies		4300	352,281.00	434,327.00	204,284.16	493,971.00	(59,644.00)	-13.7%
Noncapitalized Equipment		4400	54,376.00	142,475.00	146,726.28	237,813.00	(95,338.00)	-66.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			443,657.00	624,880.00	365,864.20	768,338.00	(143,458.00)	-23.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	632,655.00	1,306,109.00	185,613.12	1,299,109.00	7,000.00	0.5%
Travel and Conferences		5200	251,765.00	348,759.00	15,927.55	347,516.00	1,243.00	0.4%
Dues and Memberships		5300	23,925.00	86,079.00	83,988.82	91,767.00	(5,688.00)	-6.6%
Insurance		5400-5450	7,670.00	7,523.00	2,963.25	7,523.00	0.00	0.0%
Operations and Housekeeping Services		5500	21,800.00	16,905.00	1,971.63	16,905.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	255,563.00	279,191.00	97,636.80	302,913.00	(23,722.00)	-8.5%
Transfers of Direct Costs		5710	155,626.00	159,070.00	41,107.96	159,514.00	(444.00)	-0.3%
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	1,188,334.00	3,724,170.16	628,533.78	3,695,007.10	29,163.06	0.8%
Communications		5900	37,291.00	54,724.00	27,324.07	61,327.00	(6,603.00)	-12.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,574,629.00	5,982,530.16	1,085,066.98	5,981,581.10	949.06	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	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	79,000.00	79,000.00	0.00	79,000.00	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	5,000.00	5,000.00	6,189.16	11,189.00	(6,189.00)	-123.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			84,000.00	84,000.00	6,189.16	90,189.00	(6,189.00)	-7.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	421,040.00	593,523.00	134,844.00	591,867.00	1,656.00	0.3%
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	70,000.00	31,375.39	140,000.00	(70,000.00)	-100.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	21,000.00	21,000.00	0.00	21,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			442,040.00	684,523.00	166,219.39	752,867.00	(68,344.00)	-10.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	815,916.00	878,033.52	48,869.17	906,801.05	(28,767.53)	-3.3%
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			815,916.00	878,033.52	48,869.17	906,801.05	(28,767.53)	-3.3%
TOTAL, EXPENDITURES			12,572,848.11	16,546,971.79	5,639,266.45	16,779,416.72	(232,444.93)	-1.4%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	60,000.00	60,000.00	60,000.00	60,000.00	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			60,000.00	60,000.00	60,000.00	60,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	767,582.00	767,582.00	5,363.00	795,654.00	28,072.00	3.7%
Contributions from Restricted Revenues		8990	357,950.00	254,905.00	(5,000.00)	254,009.00	(896.00)	-0.4%
(e) TOTAL, CONTRIBUTIONS			1,125,532.00	1,022,487.00	363.00	1,049,663.00	27,176.00	2.7%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,065,532.00	962,487.00	(59,637.00)	989,663.00	(27,176.00)	2.8%

<u>Resource</u>	<u>Description</u>	<u>2020-21 Projected Year Totals</u>
5640	Medi-Cal Billing Option	12,036.00
5810	Other Restricted Federal	49,164.46
6300	Lottery: Instructional Materials	21,617.74
6500	Special Education	478,422.65
6510	Special Ed: Early Ed Individuals with Excepti	49,853.04
7311	Classified School Employee Professional De	19,115.00
8150	Ongoing & Major Maintenance Account (RM,	20,707.20
9010	Other Restricted Local	856,953.45
Total, Restricted Balance		<u>1,507,869.54</u>

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)				
Current Year (2020-21)	92.98	92.98	0.0%	Met
1st Subsequent Year (2021-22)	84.50	84.50	0.0%	Met
2nd Subsequent Year (2022-23)	85.50	84.50	-1.2%	Met
District Funded County Program ADA (Form AI, Line B2g)				
Current Year (2020-21)	21.50	21.50	0.0%	Met
1st Subsequent Year (2021-22)	21.50	21.50	0.0%	Met
2nd Subsequent Year (2022-23)	21.50	21.50	0.0%	Met
County Operations Grant ADA (Form AI, Line B5)				
Current Year (2020-21)	32,596.75	32,596.75	0.0%	Met
1st Subsequent Year (2021-22)	32,596.75	32,596.75	0.0%	Met
2nd Subsequent Year (2022-23)	32,596.75	32,596.75	0.0%	Met
Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)				
Current Year (2020-21)	0.00	0.00	0.0%	Met
1st Subsequent Year (2021-22)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2022-23)	0.00	0.00	0.0%	Met

1B. Comparison of County Office ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim Projected Year Totals		
	Current Year (2020-21)	25,772,091.00		
1st Subsequent Year (2021-22)	25,770,295.00	26,935,554.00	4.5%	Not Met
2nd Subsequent Year (2022-23)	25,770,295.00	26,935,554.00	4.5%	Not Met

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

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

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

Explanation:
(required if NOT met)

LCFF Revenues were increased to reflect 2020-21 P-1 property tax estimates. SLOCOE is an excess property tax COE.

3. CRITERION: Salaries and Benefits

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

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

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	First Interim	Second Interim		
	(Form 011, Objects 1000-3999) (Form 01CSI, Item 3A)	Projected Year Totals (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2020-21)	15,980,470.96	15,742,622.42	-1.5%	Met
1st Subsequent Year (2021-22)	16,534,221.00	16,307,240.50	-1.4%	Met
2nd Subsequent Year (2022-23)	17,437,031.00	17,199,167.50	-1.4%	Met

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

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

- 1a. STANDARD MET - Total salaries and benefits have not changed since first interim by more than the standard for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)				
Current Year (2020-21)	5,229,167.59	5,303,874.63	1.4%	No
1st Subsequent Year (2021-22)	3,649,727.00	4,250,000.00	16.4%	Yes
2nd Subsequent Year (2022-23)	3,654,757.00	4,300,000.00	17.7%	Yes

Explanation:
(required if Yes)

Federal Revenues have been increased to reflect COVID-19 funds, NEW CSI grants, Foster/Homeless, and other misc Federal Grant Awards

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2020-21)	6,561,648.81	6,596,884.56	0.5%	No
1st Subsequent Year (2021-22)	6,336,087.00	6,457,243.00	1.9%	No
2nd Subsequent Year (2022-23)	6,351,434.00	6,634,412.00	4.5%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2020-21)	8,496,916.81	8,432,183.93	-0.8%	No
1st Subsequent Year (2021-22)	8,741,274.00	8,680,000.00	-0.7%	No
2nd Subsequent Year (2022-23)	8,988,314.00	8,830,000.00	-1.8%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2020-21)	1,027,099.00	1,204,872.00	17.3%	Yes
1st Subsequent Year (2021-22)	883,012.00	1,136,534.00	28.7%	Yes
2nd Subsequent Year (2022-23)	898,364.00	1,057,365.00	17.7%	Yes

Explanation:
(required if Yes)

2019-20 carry-over funds have been reallocated from object 5899 to objects 4000-4999; COVID-19 funds have been reallocated as needed. Carry-over funds have been reduced in FY 2021-22

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2020-21)	10,288,888.43	10,142,372.37	-1.4%	No
1st Subsequent Year (2021-22)	8,643,948.00	9,500,000.00	9.9%	Yes
2nd Subsequent Year (2022-23)	8,758,162.00	9,092,774.00	3.8%	No

Explanation:
(required if Yes)

New grant allocations for 2021-22 have been budgeted in object 5899 and will be reallocated during the budgeted development process. Utilities were increased in fiscal year 21-22 and 22-23 to adjust for savings recognized do to COVID-19.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2020-21)	20,287,733.21	20,332,943.12	0.2%	Met
1st Subsequent Year (2021-22)	18,727,088.00	19,387,243.00	3.5%	Met
2nd Subsequent Year (2022-23)	18,994,505.00	19,764,412.00	4.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2020-21)	11,315,987.43	11,347,244.37	0.3%	Met
1st Subsequent Year (2021-22)	9,526,960.00	10,636,534.00	11.6%	Not Met
2nd Subsequent Year (2022-23)	9,656,526.00	10,150,139.00	5.1%	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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current and two subsequent fiscal years.

Explanation:
Federal Revenue
(linked from 4A
if NOT met)

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

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

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

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

2019-20 carry-over funds have been reallocated from object 5899 to objects 4000-4999; COVID-19 funds have been reallocated as needed. Carry-over funds have been reduced in FY 2021-22

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

New grant allocations for 2021-22 have been budgeted in object 5899 and will be reallocated during the budgeted development process. Utilities were increased in fiscal year 21-22 and 22-23 to adjust for savings recognized do to COVID-19.

5. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	521,052.75	440,291.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		412,219.00	

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

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

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

SLOCOE is an excess property tax COE. Excess property taxes are budgeted in object 7299 in the amount of \$6,388,160. This increases the required RRM contribution by \$191,645.00. If excess property tax expenditure is removed, the RRM contribution exceeds the requirement by \$82,811.

6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	4.8%	5.0%	4.6%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	1.6%	1.7%	1.5%

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

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

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

- 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): _____

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	16,091,453.00	16,091,453.00	16,091,453.00

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2020-21)	720,115.13	17,380,648.07	N/A	Met
1st Subsequent Year (2021-22)	187,357.50	17,939,593.50	N/A	Met
2nd Subsequent Year (2022-23)	(381,966.50)	18,586,526.50	2.1%	Not Met

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

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

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

Explanation:
(required if NOT met)

On-going expenditures funded by COVID-19 dollars have been accounted within subsequent years 1 & 2. Transfers Out expenditures have been increased to reflect expenditure increases in FUND 12 & Fund 13.

7. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 011, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2020-21)	5,292,281.64	Met
1st Subsequent Year (2021-22)	4,905,763.14	Met
2nd Subsequent Year (2022-23)	4,348,786.64	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2020-21)	5,543,614.41	Met

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

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

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

Explanation:
(required if NOT met)

8. CRITERION: Reserves

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

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

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

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

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	34,220,065	33,970,452	34,488,079
County Office's Reserve Standard Percentage Level:	3%	3%	3%

8A. Calculating the County Office's Reserve Standard

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

	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	34,220,064.79	33,970,451.50	34,488,078.50
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)	34,220,064.79	33,970,451.50	34,488,078.50
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,026,601.94	1,019,113.55	1,034,642.36
6. Reserve Standard - by Amount (From percentage level chart above)	632,000.00	632,000.00	632,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	1,026,601.94	1,019,113.55	1,034,642.36

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,273,620.93	1,330,988.60	1,049,022.10
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	165,306.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	360,576.42	360,576.42	360,576.42
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	
8. County Office's Available Reserve Amount (Lines B1 thru B7)	1,634,197.35	1,691,565.02	1,574,904.52
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	4.78%	4.98%	4.57%
County Office's Reserve Standard (Section 8A, Line 7):	1,026,601.94	1,019,113.55	1,034,642.36
Status:	Met	Met	Met

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

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2020-21)	(767,582.00)	(795,654.00)	3.7%	28,072.00	Met
1st Subsequent Year (2021-22)	(1,021,058.00)	(1,065,000.00)	4.3%	43,942.00	Met
2nd Subsequent Year (2022-23)	(1,074,756.00)	(1,095,000.00)	1.9%	20,244.00	Met
1b. Transfers In, County School Service Fund *					
Current Year (2020-21)	367,742.00	336,038.00	-8.6%	(31,704.00)	Not Met
1st Subsequent Year (2021-22)	367,742.00	336,038.00	-8.6%	(31,704.00)	Not Met
2nd Subsequent Year (2022-23)	367,742.00	336,038.00	-8.6%	(31,704.00)	Not Met
1c. Transfers Out, County School Service Fund *					
Current Year (2020-21)	120,330.00	127,666.00	6.1%	7,336.00	Met
1st Subsequent Year (2021-22)	210,000.00	360,000.00	71.4%	150,000.00	Not Met
2nd Subsequent Year (2022-23)	235,000.00	385,000.00	63.8%	150,000.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Transfers In from Fund 20 were reduced to reflect the changes in projected retiree OPEB costs. Transfers in from Fund 17 were reduced to reflect decreased expenditures for Data Processing Expansion.

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

Explanation:
(required if NOT met)

Transfers out were increased to reflect project expenditure increases in Fund 12 & Fund 13 that were offset by one-time COVID-19 funds in 2020-21. Transfers Out were increased to reflect anticipated transfers to Fund 20 to offset OPEB liability.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your county office have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2020
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		varied according to salary funding sources		431,153

Other Long-term Commitments (do not include OPEB):

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2020
Child Care Facilities Loan	1	Restricted RDS funds	object 7439	21,000
TOTAL:				452,153

Type of Commitment (continued):	Prior Year (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Child Care Facilities Loan	21,000	21,000	0	0
Total Annual Payments:	21,000	21,000	0	0
Has total annual payment increased over prior year (2019-20)?		No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

- 1. a. Does your county office provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. Total OPEB liability	8,849,806.00	8,849,806.00
b. OPEB plan(s) fiduciary net position (if applicable)	0.00	0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	8,849,806.00	8,849,806.00
d. Is total OPEB liability based on the county office's estimate or an actuarial valuation?	Actuarial	Actuarial
e. If based on an actuarial valuation, indicate the measurement date of the OPEB valuation	Jun 30, 2020	Jun 30, 2020

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2020-21)	633,453.00	633,453.00
1st Subsequent Year (2021-22)	625,967.00	625,967.00
2nd Subsequent Year (2022-23)	626,387.00	626,387.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2020-21)	599,459.26	622,406.26
1st Subsequent Year (2021-22)	599,459.26	622,406.00
2nd Subsequent Year (2022-23)	599,459.26	622,406.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2020-21)	611,256.51	627,450.00
1st Subsequent Year (2021-22)	611,256.51	627,450.00
2nd Subsequent Year (2022-23)	611,256.51	627,450.00
d. Number of retirees receiving OPEB benefits		
Current Year (2020-21)	55	55
1st Subsequent Year (2021-22)	55	55
2nd Subsequent Year (2022-23)	55	55

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2020-21)		
1st Subsequent Year (2021-22)		
2nd Subsequent Year (2022-23)		

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

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?
 If Yes, complete number of FTEs, then skip to section S8B.
 If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of certificated (non-management) full-time-equivalent (FTE) positions	41.1	38.4	38.4	38.4

1a. Have any salary and benefit negotiations been settled since first interim projections?
 If Yes, and the corresponding public disclosure documents have not been filed with the CDE, complete questions 2-4.
 If No, complete questions 5 and 6.

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

Negotiations Settled Since First Interim Projections

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

3. Period covered by the agreement: Begin Date: End Date:

4. Salary settlement:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
One Year Agreement			
Total cost of salary settlement	86,557	138,134	190,041
% change in salary schedule from prior year	2.0%		
or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

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

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

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

No		

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

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Yes	Yes	Yes
3.0%	3.0%	3.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of classified (non-management) FTE positions	109.5	87.6	87.6	87.6

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

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

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Negotiations Settled Since First Interim Projections

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2020-21)

1st Subsequent Year
(2021-22)

2nd Subsequent Year
(2022-23)

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

--	--	--

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Classified (Non-management) Health and Welfare (H&W) Benefits			
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes		Yes
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

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

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

No		
----	--	--

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

If Yes, explain the nature of the new costs:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Classified (Non-management) Step and Column Adjustments			
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	3.0%	3.0%	3.0%

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Classified (Non-management) Attrition (layoffs and retirements)			
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No

Classified (Non-management) - Other
List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2019-20)	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Number of management, supervisor, and confidential FTE positions	40.0	35.5	35.5	35.5

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

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

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
4. Amount included for any tentative salary schedule increases			

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Budget Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are step & column adjustments included in the interm and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments			
3. Percent change in step & column over prior year	3.5%	3.5%	3.5%

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

	Current Year (2020-21)	1st Subsequent Year (2021-22)	2nd Subsequent Year (2022-23)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

A6: Lifetime health benefits at lowest cost plan are provided at no cost to a select group of retirees (See S7A)

End of County Office Second Interim Criteria and Standards Review

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,188,392.00	7,063,754.00	6,232,294.00	7,063,754.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,071,157.00	9,410,869.00	5,741,954.00	8,808,574.00	(602,295.00)	-8.4%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			17,257,549.00	16,474,623.00	11,974,248.00	15,872,328.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	17,257,549.00	16,693,748.00	11,187,896.12	16,091,453.00	602,295.00	3.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			17,257,549.00	16,693,748.00	11,187,896.12	16,091,453.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	(219,125.00)	786,351.88	(219,125.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(219,125.00)	786,351.88	(219,125.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	219,124.97	219,124.97		219,124.97	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)			219,124.97	219,124.97		219,124.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			219,124.97	219,124.97		219,124.97		
2) Ending Balance, June 30 (E + F1e)			219,124.97	(0.03)		(0.03)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			219,125.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			(0.03)	(0.03)		(0.03)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Pass-Through Revenues From Federal Sources		8287	7,186,392.00	7,063,754.00	6,232,294.00	7,063,754.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,186,392.00	7,063,754.00	6,232,294.00	7,063,754.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	8,301,237.00	7,546,893.00	4,809,967.00	6,944,598.00	(602,295.00)	-8.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	1,789,920.00	1,863,976.00	931,987.00	1,863,976.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			10,071,157.00	9,410,869.00	5,741,954.00	8,808,574.00	(602,295.00)	-6.4%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			17,257,549.00	16,474,623.00	11,974,248.00	15,872,328.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	8,956,312.00	8,927,730.00	6,991,332.12	8,927,730.00	0.00	0.0%
To County Offices		7212	0.00	0.00	16,217.00	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	8,301,237.00	7,766,018.00	4,180,347.00	7,163,723.00	602,295.00	7.8%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			17,257,549.00	16,693,748.00	11,187,896.12	16,091,453.00	602,295.00	3.6%
TOTAL, EXPENDITURES			17,257,549.00	16,693,748.00	11,187,896.12	16,091,453.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,500.00	105,920.00	574.93	98,485.00	(7,435.00)	-7.0%
3) Other State Revenue		8300-8599	781,485.00	2,429,156.00	619,341.55	2,428,221.40	(934.60)	0.0%
4) Other Local Revenue		8600-8799	173,122.00	74,737.00	4,529.37	76,931.00	2,194.00	2.9%
5) TOTAL, REVENUES			973,107.00	2,609,813.00	624,445.85	2,603,637.40		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	333,730.81	396,114.81	206,224.70	402,468.66	(6,353.85)	-1.6%
2) Classified Salaries		2000-2999	225,052.00	313,545.00	129,994.38	287,737.00	25,808.00	8.2%
3) Employee Benefits		3000-3999	290,942.34	397,675.34	152,114.94	405,518.34	(7,843.00)	-2.0%
4) Books and Supplies		4000-4999	29,793.00	48,331.00	6,562.24	41,721.00	6,610.00	13.7%
5) Services and Other Operating Expenditures		5000-5999	194,437.00	758,876.69	27,532.37	771,358.69	(12,482.00)	-1.6%
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	93,508.00	115,247.60	37,503.27	114,469.00	778.60	0.7%
9) TOTAL, EXPENDITURES			1,167,463.15	2,029,790.44	559,931.90	2,023,272.69		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(194,356.15)	580,022.56	64,513.95	580,364.71		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	194,356.00	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			194,356.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(0.15)	580,022.56	64,513.95	580,364.71		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	51,668.74	51,668.74		51,668.74	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)			51,668.74	51,668.74		51,668.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,668.74	51,668.74		51,668.74		
2) Ending Balance, June 30 (E + F1e)			51,668.59	631,691.30		632,033.45		
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			21,918.74	631,380.30		631,288.45		
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	29,750.00	311.00		0.00		
Fund 12	0000	9780		311.00				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			(0.15)	0.00		745.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	18,500.00	10,000.00	574.93	2,565.00	(7,435.00)	-74.4%
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	0.00	95,920.00	0.00	95,920.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			18,500.00	105,920.00	574.93	98,485.00	(7,435.00)	-7.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	2,200.00	1,019.00	52.29	85.00	(934.00)	-91.7%
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	633,638.00	1,072,822.00	602,024.00	1,072,822.00	0.00	0.0%
All Other State Revenue	All Other	8590	145,647.00	1,355,315.00	17,265.26	1,355,314.40	(0.60)	0.0%
TOTAL, OTHER STATE REVENUE			781,485.00	2,429,156.00	619,341.55	2,428,221.40	(934.60)	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	311.00	745.19	745.00	434.00	139.5%
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	12,530.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	142,868.00	55,000.00	0.00	55,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	17,726.00	19,426.00	3,784.18	21,186.00	1,760.00	9.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			173,122.00	74,737.00	4,529.37	76,931.00	2,194.00	2.9%
TOTAL, REVENUES			973,107.00	2,609,813.00	624,445.85	2,603,637.40		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	269,647.00	269,999.00	127,079.89	269,999.00	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	57,080.00	111,019.00	72,362.18	113,817.00	(2,798.00)	-2.5%
Other Certificated Salaries		1900	7,003.81	15,096.81	6,782.63	18,652.66	(3,555.85)	-23.6%
TOTAL, CERTIFICATED SALARIES			333,730.81	396,114.81	206,224.70	402,468.66	(6,353.85)	-1.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	111,902.00	118,327.00	32,547.89	105,133.00	13,194.00	11.2%
Classified Support Salaries		2200	68,468.00	107,558.00	63,759.09	107,944.00	(386.00)	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	29,647.00	1,719.83	16,647.00	13,000.00	43.8%
Clerical, Technical and Office Salaries		2400	44,682.00	58,013.00	31,967.57	58,013.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			225,052.00	313,545.00	129,994.38	287,737.00	25,808.00	8.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	62,314.70	96,963.70	24,845.80	99,282.70	(2,319.00)	-2.4%
PERS		3201-3202	66,621.00	78,117.00	33,091.06	77,157.00	960.00	1.2%
OASDI/Medicare/Alternative		3301-3302	8,228.56	9,852.56	4,625.63	9,693.56	159.00	1.6%
Health and Welfare Benefits		3401-3402	97,754.96	148,952.96	61,042.27	154,367.96	(5,415.00)	-3.6%
Unemployment Insurance		3501-3502	277.50	321.50	152.03	323.50	(2.00)	-0.6%
Workers' Compensation		3601-3602	28,253.78	31,283.78	14,526.51	31,162.78	121.00	0.4%
OPEB, Allocated		3701-3702	29,491.84	32,183.84	13,831.64	33,530.84	(1,347.00)	-4.2%
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			290,942.34	397,675.34	152,114.94	405,518.34	(7,843.00)	-2.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	16,793.00	38,331.00	6,013.26	39,621.00	(1,290.00)	-3.4%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	13,000.00	10,000.00	548.98	2,100.00	7,900.00	79.0%
TOTAL, BOOKS AND SUPPLIES			29,793.00	48,331.00	6,562.24	41,721.00	6,810.00	13.7%

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 Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	116,147.00	600,236.05	0.00	602,784.05	(2,548.00)	-0.4%
Travel and Conferences		5200	6,300.00	5,900.00	3,976.34	5,707.00	193.00	3.3%
Dues and Memberships		5300	120.00	220.00	206.00	220.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	23,834.00	26,034.00	7,914.28	26,034.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,600.00	7,000.00	(375.34)	7,000.00	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	9,777.00	9,906.00	10,936.67	10,677.00	(771.00)	-7.8%
Professional/Consulting Services and Operating Expenditures		5800	30,075.00	106,676.64	3,159.61	116,032.64	(9,358.00)	-8.8%
Communications		5900	1,784.00	2,904.00	1,714.81	2,904.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			194,437.00	758,676.69	27,532.37	771,358.69	(12,482.00)	-1.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	93,508.00	115,247.60	37,503.27	114,469.00	778.60	0.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			93,508.00	115,247.60	37,503.27	114,469.00	778.60	0.7%
TOTAL, EXPENDITURES			1,167,463.15	2,029,790.44	559,931.90	2,023,272.89		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	194,356.00	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			194,356.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			194,356.00	0.00	0.00	0.00		

Resource	Description	2020/21 Projected Year Totals
5035	Child Development: Quality Improvement Activities	0.10
7810	Other Restricted State	606,470.35
9010	Other Restricted Local	24,818.00
Total, Restricted Balance		631,288.45

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	47,378.00	23,689.00	0.00	0.00	(23,689.00)	-100.0%
3) Other State Revenue		8300-8599	4,086.00	2,043.00	0.00	0.00	(2,043.00)	-100.0%
4) Other Local Revenue		8600-8799	6,000.00	0.00	(19.98)	20.00	20.00	New
5) TOTAL, REVENUES			57,464.00	25,732.00	(19.98)	20.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	9,447.00	5,566.20	9,542.00	(95.00)	-1.0%
2) Classified Salaries		2000-2999	57,054.72	10,511.72	0.00	10,511.72	0.00	0.0%
3) Employee Benefits		3000-3999	19,904.28	6,430.28	1,403.98	6,430.28	0.00	0.0%
4) Books and Supplies		4000-4999	59,090.00	50,537.00	0.00	33,691.00	16,846.00	33.3%
5) Services and Other Operating Expenditures		5000-5999	4,455.00	5,038.00	3,027.50	4,288.00	750.00	14.9%
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	7,025.00	4,098.00	0.00	3,223.00	875.00	21.4%
9) TOTAL, EXPENDITURES			147,529.00	86,062.00	9,997.68	67,686.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(90,065.00)	(60,330.00)	(10,017.68)	(67,686.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	90,065.00	60,330.00	0.00	67,686.00	7,336.00	12.2%
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			90,065.00	60,330.00	0.00	67,686.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(10,017.66)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			0.00	0.00		0.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)								
			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Items								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	47,378.00	23,689.00	0.00	0.00	(23,689.00)	-100.0%
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			47,378.00	23,689.00	0.00	0.00	(23,689.00)	-100.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	4,086.00	2,043.00	0.00	0.00	(2,043.00)	-100.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,086.00	2,043.00	0.00	0.00	(2,043.00)	-100.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	6,000.00	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	(19.98)	20.00	20.00	New
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			6,000.00	0.00	(19.98)	20.00	20.00	New
TOTAL, REVENUES			57,464.00	25,732.00	(19.98)	20.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	9,447.00	5,566.20	9,542.00	(95.00)	-1.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	9,447.00	5,566.20	9,542.00	(95.00)	-1.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	21,023.72	10,511.72	0.00	10,511.72	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	36,031.00	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			57,054.72	10,511.72	0.00	10,511.72	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	1,526.00	898.93	1,541.00	(15.00)	-1.0%
PERS		3201-3202	13,008.00	2,176.00	0.00	2,176.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	826.63	286.63	72.16	281.63	5.00	1.7%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	28.88	8.88	2.47	8.88	0.00	0.0%
Workers' Compensation		3801-3602	2,727.10	941.10	237.81	931.10	10.00	1.1%
OPEB, Allocated		3701-3702	3,313.67	1,491.67	192.81	1,491.67	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			19,904.28	6,430.28	1,403.98	6,430.28	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	5,600.00	5,546.00	0.00	2,700.00	2,846.00	51.3%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	53,490.00	44,991.00	0.00	30,991.00	14,000.00	31.1%
TOTAL, BOOKS AND SUPPLIES			59,090.00	50,537.00	0.00	33,691.00	16,846.00	33.3%

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 Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	355.00	438.00	437.50	438.00	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	1,500.00	1,500.00	0.00	750.00	750.00	50.0%
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	2,600.00	3,100.00	2,590.00	3,100.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,455.00	5,038.00	3,027.50	4,288.00	750.00	14.9%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	7,025.00	4,098.00	0.00	3,223.00	875.00	21.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			7,025.00	4,098.00	0.00	3,223.00	875.00	21.4%
TOTAL, EXPENDITURES			147,529.00	86,062.00	9,997.68	67,686.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	90,065.00	60,330.00	0.00	67,666.00	7,336.00	12.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			90,065.00	60,330.00	0.00	67,666.00	7,336.00	12.2%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			90,065.00	60,330.00	0.00	67,666.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Forest Reserve Funds		8260	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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7289	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		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		6919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	8,000.00	2,565.48	8,000.00	0.00	0.0%
5) TOTAL REVENUES			8,000.00	8,000.00	2,565.48	8,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,000.00	8,000.00	2,565.48	8,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	19,000.00	19,000.00	0.00	12,796.00	6,204.00	32.7%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(19,000.00)	(19,000.00)	0.00	(12,796.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,000.00)	(11,000.00)	2,565.48	(4,796.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	405,187.53	405,187.53		405,187.53	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)			405,187.53	405,187.53		405,187.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			405,187.53	405,187.53		405,187.53		
2) Ending Balance, June 30 (E + F1e)			394,187.53	394,187.53		400,391.53		
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								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	33,611.11	33,611.11		39,815.11		
Reserved for DP Expansion	0000	9780	33,611.11					
DP Expansions	0000	9780		33,611.11				
RESERVED FOR FUTURE DP EXPANSIONS	0000	9780				39,815.11		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	360,576.42	360,576.42		360,576.42		
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)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	2,565.48	8,000.00	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%
TOTAL, OTHER LOCAL REVENUE			8,000.00	8,000.00	2,565.48	8,000.00	0.00	0.0%
TOTAL, REVENUES			8,000.00	8,000.00	2,565.48	8,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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	19,000.00	19,000.00	0.00	12,796.00	6,204.00	32.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			19,000.00	19,000.00	0.00	12,796.00	6,204.00	32.7%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + e)			(19,000.00)	(19,000.00)	0.00	(12,796.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	23,000.00	23,000.00	7,414.27	23,000.00	0.00	0.0%
5) TOTAL, REVENUES			23,000.00	23,000.00	7,414.27	23,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			23,000.00	23,000.00	7,414.27	23,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	346,242.00	346,242.00	0.00	323,242.00	23,000.00	6.6%
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			(346,242.00)	(346,242.00)	0.00	(323,242.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(323,242.00)	(323,242.00)	7,414.27	(300,242.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	1,183,488.85	1,183,488.85		1,183,488.85	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)			1,183,488.85	1,183,488.85		1,183,488.85		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,183,488.85	1,183,488.85		1,183,488.85		
2) Ending Balance, June 30 (E + F1e)			860,246.85	860,246.85		863,246.85		
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	860,246.85	860,246.85		863,246.85		
	0000	9780		860,246.85				
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)
OTHER LOCAL REVENUE								
Interest		8660	23,000.00	23,000.00	7,414.27	23,000.00	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%
TOTAL, OTHER LOCAL REVENUE			23,000.00	23,000.00	7,414.27	23,000.00	0.00	0.0%
TOTAL, REVENUES			23,000.00	23,000.00	7,414.27	23,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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	346,242.00	346,242.00	0.00	323,242.00	23,000.00	6.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			346,242.00	346,242.00	0.00	323,242.00	23,000.00	6.6%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + e)			(346,242.00)	(346,242.00)	0.00	(323,242.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	657.85	1,314.00	(1,186.00)	-47.4%
5) TOTAL, REVENUES			2,500.00	2,500.00	657.85	1,314.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	64,155.00	27,561.93	75,467.00	(11,312.00)	-17.6%
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	64,155.00	27,561.93	75,467.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,500.00	(61,655.00)	(26,904.08)	(74,153.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	60,000.00	60,000.00	60,000.00	60,000.00	0.00	0.0%
b) Transfers Out		7600-7629	2,500.00	2,500.00	0.00	0.00	2,500.00	100.0%
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			57,500.00	57,500.00	60,000.00	60,000.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			60,000.00	(4,155.00)	33,095.92	(14,153.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	104,517.01	104,517.01		104,517.01	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)			104,517.01	104,517.01		104,517.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			104,517.01	104,517.01		104,517.01		
2) Ending Balance, June 30 (E + F1e)			164,517.01	100,362.01		90,364.01		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	164,517.01	100,362.01		90,364.01		
Reserved for Capital Outlay	0000	9780		100,362.01				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	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%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	657.85	1,314.00	(1,186.00)	-47.4%
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			2,500.00	2,500.00	657.85	1,314.00	(1,186.00)	-47.4%
TOTAL REVENUES			2,500.00	2,500.00	657.85	1,314.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	64,155.00	27,561.93	75,467.00	(11,312.00)	-17.6%
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%
TOTAL, CAPITAL OUTLAY			0.00	64,155.00	27,561.93	75,467.00	(11,312.00)	-17.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	64,155.00	27,561.93	75,467.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	60,000.00	60,000.00	60,000.00	60,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			60,000.00	60,000.00	60,000.00	60,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
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	2,500.00	2,500.00	0.00	0.00	2,500.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,500.00	2,500.00	0.00	0.00	2,500.00	100.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			57,500.00	57,500.00	60,000.00	60,000.00		

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. COUNTY OFFICE OF EDUCATION						
1. 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	12.50	12.50	28.48	28.48	15.98	128%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	64.50	64.50	64.50	64.50	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	77.00	77.00	92.98	92.98	15.98	21%
2. District Funded County Program ADA						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	20.00	20.00	20.00	20.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	1.50	1.50	1.50	1.50	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	21.50	21.50	21.50	21.50	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	98.50	98.50	114.48	114.48	15.98	16%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	32,542.45	32,542.45	32,596.75	32,596.75	54.30	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Object	Beginning Balances (Ref: Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH									
8010-8019		8,155,302.00	13,501,575.84	14,057,387.77	15,459,488.01	13,666,565.17	13,828,609.09	22,923,596.74	12,972,077.68
8020-8079		241,096.00	(72,920.00)	156,008.00	151,358.00	151,358.00	156,007.00	151,358.00	125,084.00
8080-8099			3,209.00	1,345,866.00	2,652,606.00	1,388,994.91	9,280,626.39	489,547.40	784,123.99
8100-8299		6,262,085.00	234,182.00	438,138.00	(6,112,769.00)	253,914.14	177,127.18	(6,529,787.00)	(5,856,644.00)
8300-8599		167,957.00	75,014.00	1,259,910.00	1,670,734.00	(639,335.46)	67,734.82	175,342.93	20,262.45
8600-8799		13,878.00	(207,922.00)	49,165.00	722,150.00	209,834.01	495,921.85	169,402.47	650,232.87
8910-8929							0.00		
8930-8979		6,685,016.00	31,563.00	3,249,087.00	(915,921.00)	1,364,765.58	10,204,420.98	(4,852,030.20)	(4,175,769.36)
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment									
Property Taxes									
Miscellaneous Funds									
Federal Revenue									
Other State Revenue									
Other Local Revenue									
Interfund Transfers In									
All Other Financing Sources									
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries									
Classified Salaries									
Employee Benefits									
Books and Supplies									
Services									
Capital Outlay									
Other Outgo									
Interfund Transfers Out									
All Other Financing Uses									
TOTAL DISBURSEMENTS									
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury									
Accounts Receivable									
Due From Other Funds									
Stores									
Prepaid Expenditures									
Other Current Assets									
Deferred Outflows of Resources									
SUBTOTAL									
Liabilities and Deferred Inflows									
Accounts Payable									
Due To Other Funds									
Current Loans									
Unearned Revenues									
Deferred Inflows of Resources									
SUBTOTAL									
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET ITEMS									
E. NET INCREASE/DECREASE (B - C + D)									
F. ENDING CASH (A + E)									
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	ACTUALS THROUGH THE MONTH OF (Enter Month Name)					June	Accruals	Adjustments	TOTAL	BUDGET
	March	April	May	June	July					
A. BEGINNING CASH	6,687,107.94	8,268,851.88	11,947,372.24	6,466,108.96						
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	129,658.00	125,084.00	125,084.00	157,151.67		(362,643.67)			1,233,683.00	
Property Taxes	1,000,628.75	6,381,829.03	255,988.51	583,460.92		1,534,990.10			25,701,871.00	
Miscellaneous Funds	0.00	(73,255.00)	(3,909,116.00)	(2,141,184.71)		5,450,421.97			(13,032,561.00)	
Federal Revenue	442,780.13	294,025.39	(215.67)	1,082,883.13		1,438,647.56			5,303,874.63	
Other State Revenue	1,235,484.57	673,482.62	7,713.60	1,479,753.20		402,830.96			6,596,884.56	
Other Local Revenue	1,126,765.17	616,908.54	499,514.32	4,940,999.38		(854,666.07)			8,432,183.93	
Interfund Transfers In	1,571.14		718.17	345,757.08		(12,008.43)			336,038.00	
All Other Financing Sources									0.00	
TOTAL RECEIPTS	3,936,887.76	8,018,074.58	(3,020,313.07)	6,448,620.67		7,597,572.42	0.00		34,571,974.36	
C. DISBURSEMENTS										
Certificated Salaries	461,599.87	425,000.00	430,000.00	490,672.03		54,714.08			5,046,281.00	
Classified Salaries	558,792.56	549,135.29	539,943.08	670,164.56		(372,732.93)			5,634,613.00	
Employee Benefits	422,254.54	342,990.91	402,985.51	1,165,131.70		(38,942.96)			5,061,748.42	
Books and Supplies	66,309.69	70,051.33	70,162.89	201,422.61		240,268.19			1,204,872.00	
Services	914,455.62	600,000.00	1,000,000.00	2,554,068.31		2,017,525.47			10,142,372.37	
Capital Outlay	10,000.00	18,030.77	10,000.00	15,000.00		5,969.07			119,197.00	
Other Outgo	57,907.67	2,418,483.67		2,206,990.01		(1,006,527.67)			6,883,335.00	
Interfund Transfers Out						0.00			127,666.00	
All Other Financing Uses									0.00	
TOTAL DISBURSEMENTS	2,491,319.95	4,423,691.97	2,453,091.48	7,371,115.22		900,273.26	0.00		34,220,064.79	
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury									0.00	
Accounts Receivable	48,199.84	217,272.33	351.50						5,766,722.78	
Due From Other Funds									0.00	
Stores									0.00	
Prepaid Expenditures									0.00	
Other Current Assets									0.00	
Deferred Outflows of Resources									0.00	
SUBTOTAL	48,199.84	217,272.33	351.50	0.00		0.00	0.00		(136,599.39)	
Liabilities and Deferred Inflows									5,630,123.39	
Accounts Payable	(87,976.29)	133,134.58	8,210.23						1,896,421.39	
Due To Other Funds									0.00	
Current Loans									0.00	
Unearned Revenues									0.00	
Deferred Inflows of Resources									0.00	
SUBTOTAL	(87,976.29)	133,134.58	8,210.23	0.00		0.00	0.00		1,896,421.39	
Nonoperating									0.00	
Suspense Clearing									0.00	
TOTAL BALANCE SHEET ITEMS	136,176.13	84,137.75	(7,858.73)	0.00		0.00	0.00		3,733,702.00	
E. NET INCREASE/DECREASE (B - C + D)	1,581,743.94	3,678,520.36	(5,481,263.28)	(922,494.55)		6,697,299.16	0.00		4,085,611.57	
F. ENDING CASH (A + E)	8,268,851.88	11,947,372.24	6,466,108.96	5,543,614.41					351,909.33	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									12,240,913.57	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
		32,596.75	0.00%	32,596.75	0.00%	32,596.75
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	13,902,993.00	-0.19%	13,875,989.00	0.00%	13,875,989.00
2. Federal Revenues	8100-8299	5,303,874.63	-19.87%	4,250,000.00	1.18%	4,300,000.00
3. Other State Revenues	8300-8599	6,596,884.56	-2.12%	6,457,243.00	2.74%	6,634,412.00
4. Other Local Revenues	8600-8799	8,432,183.93	2.94%	8,680,000.00	1.73%	8,830,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	336,038.00	0.00%	336,038.00	0.00%	336,038.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	(15,337.00)	195.61%	(45,337.00)
6. Total (Sum lines A1 thru A5c)		34,571,974.12	-2.86%	33,583,933.00	1.03%	33,931,102.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,046,261.00		5,209,103.50
b. Step & Column Adjustment				212,842.50		222,971.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(50,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,046,261.00	3.23%	5,209,103.50	4.28%	5,432,074.50
2. Classified Salaries						
a. Base Salaries				5,634,613.00		5,789,137.00
b. Step & Column Adjustment				214,524.00		223,732.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(60,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,634,613.00	2.74%	5,789,137.00	3.86%	6,012,869.00
3. Employee Benefits	3000-3999	5,061,748.42	4.88%	5,309,000.00	8.39%	5,754,224.00
4. Books and Supplies	4000-4999	1,204,872.00	-5.67%	1,136,534.00	-6.97%	1,057,365.00
5. Services and Other Operating Expenditures	5000-5999	10,142,372.37	-6.33%	9,500,000.00	-4.29%	9,092,774.00
6. Capital Outlay	6000-6999	119,197.00	59.56%	190,189.00	0.00%	190,189.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,001,027.00	-6.06%	6,576,488.00	1.32%	6,663,583.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(117,692.00)	-15.03%	(100,000.00)	0.00%	(100,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	127,666.00	181.99%	360,000.00	6.94%	385,000.00
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)		34,220,064.79	-0.73%	33,970,451.50	1.52%	34,488,078.50
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		351,909.33		(386,518.50)		(556,976.50)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)						
		4,940,372.31		5,292,281.64		4,905,763.14
2. Ending Fund Balance (Sum lines C and D1)						
		5,292,281.64		4,905,763.14		4,348,786.64
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,475.00		25,475.00		25,475.00
b. Restricted	9740	1,507,869.54		933,993.54		758,983.54
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,485,316.17		2,615,306.00		2,350,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,273,620.93		1,330,988.60		1,214,328.10
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		5,292,281.64		4,905,763.14		4,348,786.64
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,273,620.93		1,330,988.60		1,214,328.10
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	360,576.42		360,576.42		360,576.42
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		1,634,197.35		1,691,565.02		1,574,904.52
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.78%		4.98%		4.57%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?						
	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		16,091,453.00		16,091,453.00		16,091,453.00
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)						
		34,220,064.79		33,970,451.50		34,488,078.50
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		34,220,064.79		33,970,451.50		34,488,078.50
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)		34,220,064.79		33,970,451.50		34,488,078.50
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)		1,026,601.94		1,019,113.55		1,034,642.36
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)		1,026,601.94		1,019,113.55		1,034,642.36
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form A1, Line B5)						
		32,596.75	0.00%	32,596.75	0.00%	32,596.75
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	13,553,738.00	-0.20%	13,526,734.00	0.00%	13,526,734.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,920,610.00	1.49%	1,949,179.00	2.96%	2,006,788.00
4. Other Local Revenues	8600-8799	3,340,040.20	1.20%	3,380,000.00	1.48%	3,430,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	336,038.00	0.00%	336,038.00	0.00%	336,038.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,049,663.00)	1.46%	(1,065,000.00)	2.82%	(1,095,000.00)
6. Total (Sum lines A1 thru A5c)		18,100,763.20	0.14%	18,126,951.00	0.43%	18,204,560.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,602,432.50		1,631,973.50
b. Step & Column Adjustment				79,541.00		83,844.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(50,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,602,432.50	1.84%	1,631,973.50	5.14%	1,715,817.50
2. Classified Salaries						
a. Base Salaries				3,683,520.00		3,775,434.00
b. Step & Column Adjustment				151,914.00		158,994.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(60,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,683,520.00	2.50%	3,775,434.00	4.21%	3,934,428.00
3. Employee Benefits	3000-3999	2,177,029.35	6.84%	2,325,859.00	10.15%	2,561,909.00
4. Books and Supplies	4000-4999	436,534.00	0.00%	436,534.00	0.21%	437,466.00
5. Services and Other Operating Expenditures	5000-5999	4,160,791.27	3.35%	4,300,000.00	1.16%	4,350,000.00
6. Capital Outlay	6000-6999	29,008.00	244.73%	100,000.00	0.00%	100,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,248,160.00	-3.72%	6,016,024.00	1.45%	6,103,119.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,024,493.05)	-7.64%	(946,231.00)	-0.53%	(941,213.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	67,666.00	343.35%	300,000.00	8.33%	325,000.00
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)		17,380,648.07	3.22%	17,939,593.50	3.61%	18,586,526.50
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		720,115.13		187,357.50		(381,966.50)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)						
		3,064,296.97		3,784,412.10		3,971,769.60
2. Ending Fund Balance (Sum lines C and D1)						
		3,784,412.10		3,971,769.60		3,589,803.10
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,475.00		25,475.00		25,475.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,485,316.17		2,615,306.00		2,350,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,273,620.93		1,330,988.60		1,214,328.10
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		3,784,412.10		3,971,769.60		3,589,803.10

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,273,620.93		1,330,988.60		1,214,328.10
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	360,576.42		360,576.42		360,576.42
c. Unassigned/Unappropriated	9790	0.00		0.00		
3. Total Available Reserves (Sum lines E1a thru E2c)		1,634,197.35		1,691,565.02		1,574,904.52
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
See Attachment						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	349,255.00	0.00%	349,255.00	0.00%	349,255.00
2. Federal Revenues	8100-8299	5,303,874.63	-19.87%	4,250,000.00	1.18%	4,300,000.00
3. Other State Revenues	8300-8599	4,676,274.56	-3.60%	4,508,064.00	2.65%	4,627,624.00
4. Other Local Revenues	8600-8799	5,092,143.73	4.08%	5,300,000.00	1.89%	5,400,000.00
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	1,049,663.00	0.00%	1,049,663.00	0.00%	1,049,663.00
6. Total (Sum lines A1 thru A5c)		16,471,210.92	-6.16%	15,456,982.00	1.74%	15,726,542.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,443,828.50		3,577,130.00
b. Step & Column Adjustment				133,301.50		139,127.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,443,828.50	3.87%	3,577,130.00	3.89%	3,716,257.00
2. Classified Salaries						
a. Base Salaries				1,951,093.00		2,013,703.00
b. Step & Column Adjustment				62,610.00		64,738.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,951,093.00	3.21%	2,013,703.00	3.21%	2,078,441.00
3. Employee Benefits	3000-3999	2,884,719.07	3.41%	2,983,141.00	7.01%	3,192,315.00
4. Books and Supplies	4000-4999	768,338.00	-8.89%	700,000.00	-11.44%	619,899.00
5. Services and Other Operating Expenditures	5000-5999	5,981,581.10	-13.07%	5,200,000.00	-8.79%	4,742,774.00
6. Capital Outlay	6000-6999	90,189.00	0.00%	90,189.00	0.00%	90,189.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	752,867.00	-25.56%	560,464.00	0.00%	560,464.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	906,801.05	-6.68%	846,231.00	-0.59%	841,213.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	60,000.00	0.00%	60,000.00	0.00%	60,000.00
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)		16,839,416.72	-4.80%	16,030,858.00	-0.81%	15,901,552.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(368,205.80)		(573,876.00)		(175,010.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,876,075.34		1,507,869.54		933,993.54
2. Ending Fund Balance (Sum lines C and D1)		1,507,869.54		933,993.54		758,983.54
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,507,869.54		933,993.54		758,983.54
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,507,869.54		933,993.54		758,983.54

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2021-22 Projection (C)	% Change (Cols. E-C/C) (D)	2022-23 Projection (E)
E. AVAILABLE RESERVES						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
SEE ATTACHMENT						

Current LEA: 40-10405-0000000 San Luis Obispo County Office of Education		
Selected SELPA: AJ		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
AJ	San Luis Obispo County	

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 COUNTY SCHOOL SERVICE FUND								
Expenditure Detail	0.00	(10,677.00)	0.00	(117,692.00)				
Other Sources/Uses Detail					336,038.00	127,666.00		
Fund Reconciliation								
081 STUDENT ACTIVITY SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	10,677.00	0.00	114,469.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	3,223.00	0.00				
Other Sources/Uses Detail					67,666.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
161 FOREST RESERVE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	12,796.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	323,242.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					60,000.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								

Second Interim
 2020-21 Projected Year Totals
 SUMMARY OF INTERFUND ACTIVITIES
 FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7800-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	10,677.00	(10,677.00)	117,692.00	(117,692.00)	463,704.00	463,704.00		

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Second Interim
2020-21 Projected Totals
Technical Review Checks

San Luis Obispo County Office of Education
Obispo County

San Luis

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

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT

FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
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01-0000-0-0000-0000-8625	0000	8625	350,000.00
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Explanation:RDA

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

ACCOUNT	FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
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	01-3220-0-0000-0000-9791	3220	9791	-92,014.60
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CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to

zero by fund. PASSED

INTRAFFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

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

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

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

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

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

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

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

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

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

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

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

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

FUND	RESOURCE	OBJECT	VALUE
01	3210	2200	-3,300.00
Explanation:PRIOR YEAR PAYROLL CORRECTIONS			
01	3210	3202	-398.00

Explanation:PRIOR YEAR PAYROLL CORRECTIONS

01	3210	3602	-59.00
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Explanation:PRIOR YEAR PAYROLL CORRECTIONS

01	5640	8290	-368.00
----	------	------	---------

Explanation:REVENUES REFUNDED

01	7366	3102	-190.00
----	------	------	---------

Explanation:STRS REFUNDS

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>VALUE</u>
01	5640	-368.00

Explanation:REVENUE REFUNDS

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
01	3210	3700	-5,000.00

Explanation:PRIOR YEAR PAYROLL CORRECTIONS

01	3210	8100	-5,527.00
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Explanation:PRIOR YEAR COVID CORRECTIONS

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

SUPPLEMENTAL CHECKS

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

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

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided.
PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided.
PASSED

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.)
PASSED

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

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

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

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed.
PASSED

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

Checks Completed.

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Second Interim
2020-21 Actuals to Date
Technical Review Checks

San Luis Obispo County Office of Education
Obispo County

San Luis

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

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT

FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-0000-0-0000-0000-8625	0000	8625	268,586.31

Explanation:RDA

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

ACCOUNT			
FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-3220-0-0000-0000-9791	3220	9791	-92,014.60

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

INTRA-FD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to

zero by fund.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

PASSED

Checks Completed.

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Second Interim
2020-21 Board Approved Operating Budget
Technical Review Checks

San Luis Obispo County Office of Education
Obispo County

San Luis

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

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FDxRS7690x8590 - (F) - Funds 19, 57, 63, 66, 67, and 73 with Object 8590, All Other State Revenue, must be used in combination with Resource 7690, STRS-On Behalf Pension Contributions. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT

<u>FD - RS - PY - GO - FN - OB</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01-0000-0-0000-0000-8625 Explanation:RDA	0000	8625	350,000.00
01-3060-0-0000-0000-9790 Explanation:CORRECTED	3060	9790	-12,738.00

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

<u>ACCOUNT</u>			
<u>FD - RS - PY - GO - FN - OB</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01-3220-0-0000-0000-9791	3220	9791	-92,014.60

CHK-RES6500xOBJ8091 - (F) - There is no activity in Resource 6500 (Special Education) with Object 8091 (LCFF Transfers-Current Year) or 8099 (LCFF/Revenue Limit Transfers-Prior Years). PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero,

individually. PASSED

INTRAFFD-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFFD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFFD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	NEG. EFB
01	3060	-12,738.00

Explanation:CORRECTED

Total of negative resource balances for Fund 01 -12,738.00

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	3060	9790	-12,738.00

Explanation:CORRECTED

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

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Second Interim
2020-21 Original Budget
Technical Review Checks

San Luis Obispo County Office of Education
County

San Luis Obispo

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

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO - FN - OB			
01	0000	0	0000-0000-8625	0000	8625	350,000.00
Explanation:RDA FUNDS						

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

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO - FN - OB			
01	3220	0	0000-0000-9791	3220	9791	-92,014.60

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	NEG. EFB
01	3210	-127,005.49
Explanation:CORRECTED		
01	3220	-92,014.60
Explanation:CORRECTED		
Total of negative resource balances for Fund 01		-219,020.09

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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	3183	5800	-6,589.00
01	3210	9790	-127,005.49
01	3220	9790	-92,014.60
Explanation:CORRECTED			
01	6690	5800	-1,465.00
Explanation:CORRECTED			

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.