



**SAN LUIS OBISPO COUNTY  
OFFICE OF EDUCATION**

**LEADERSHIP ■ COMMUNITY ■ SERVICE**  
**JAMES J. BRESCIA, Ed. D., SUPERINTENDENT**

# **San Luis Obispo County Office of Education**

## **2021-22 First 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**





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

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

DATE: December 14, 2021

RE: 2021-22 First Interim Budget Narrative

## **BUDGET PRINCIPLES**

The First Interim Budget Report for the 2021-22 fiscal year is presented for the County Board of Education's review and approval. The First 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 October 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 they yield unrestricted revenue.

Summaries of 2021-22 First Interim are as follows:

Page 2	2021-22 First Interim-All Funds
Page 3	Comparison between 2021-22 Budget Adoption and First Interim
Page 4	Multi-Year Projection Summary for 2021-22 First Interim

## 2021-22 FIRST INTERIM-ALL FUNDS

The total 2021-22 First Interim revenue and expenditure budgets for all funds of the San Luis Obispo County Office of Education are as follows:

<b>Form/Description</b>	<b>Beginning Balance</b>	<b>Revenues &amp; Transfers In</b>	<b>Expenditures &amp; Transfers Out</b>	<b>Ending Balance</b>
Form 01-General Fund (includes Fund 02 SELPA)	9,095,944	42,486,723	42,271,865	9,310,802
Form 10-Special Education Pass-Through-Fund	248,572	16,902,479	16,902,574	248,477
Form 12-Child Development Fund	637,491	1,964,655	1,938,712	663,435
Form 13-Cafeteria Special Revenue Fund	-	132,007	132,007	-
Form 16-Forest Reserve Fund	-	-	-	-
Form 17-Special Reserve Fund	396,450	3,434	2,000	397,884
Form 20-Special Reserve Fund (Postemployment Benefits)	1,695,208	9,924	150,000	1,555,132
Form 40-Special Reserve Fund (Capital Outlay Projects)	138,088	60,923	148,429	50,582
<b>Totals</b>	<b>12,211,752</b>	<b>61,560,146</b>	<b>61,545,587</b>	<b>12,226,311</b>

**San Luis Obispo County Office of Education  
Comparison Between 2021-22 Budget Adoption and 1st Interim**

	2021-22 Adopted Budget			2021-22 First Interim			Change			Percent	
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted
<b>A. Revenues</b>											
1) LCFE Sources	13,889,478	343,394	14,232,872	14,335,895	343,265	14,679,160	446,417	<129>	446,288	3.21%	-0.04%
2) Federal Revenue	-	3,501,981	3,501,981	-	12,659,878	12,659,878	-	9,157,897	9,157,897	0.00%	261.51%
3) Other State Revenue	61,263	3,522,910	3,584,173	1,743,523	4,902,884	6,646,407	1,682,260	1,379,974	3,062,234	2745.96%	39.17%
4) Other Local Revenue	2,664,058	5,405,872	8,069,930	3,326,918	5,022,360	8,349,278	662,860	(383,512)	279,348	24.88%	-7.09%
<b>5) TOTAL REVENUES</b>	<b>16,614,799</b>	<b>12,774,157</b>	<b>29,388,955</b>	<b>19,406,336</b>	<b>22,928,387</b>	<b>42,334,723</b>	<b>2,791,537</b>	<b>10,154,230</b>	<b>12,945,767</b>		
<b>B. Expenditures</b>											
1) Certificated Salaries	1,593,065	3,488,459	5,081,524	1,999,111	3,421,813	5,420,924	406,046	(66,646)	339,400	25.49%	-1.91%
2) Classified Salaries	3,932,664	1,943,683	5,876,347	4,011,267	2,013,473	6,024,740	78,603	69,790	148,393	2.00%	3.59%
3) Employee Benefits	2,387,524	3,055,988	5,443,512	2,481,358	2,946,679	5,428,037	93,834	(109,309)	<15,475>	3.93%	-3.58%
4) Books and Supplies	310,554	585,305	895,859	311,716	935,229	1,246,945	1,162	349,924	351,086	0.37%	59.78%
5) Services & Other Operating Expenses	2,017,241	3,359,154	5,376,395	3,715,258	12,311,170	16,026,428	1,698,017	8,952,016	10,650,033	84.18%	266.50%
6) Capital Outlay	10,000	104,000	114,000	70,802	310,785	381,587	60,802	206,785	267,587	608.02%	198.83%
7) Other Outgo	5,962,070	585,612	6,547,682	6,348,589	1,366,525	7,715,114	386,519	780,913	1,167,432	6.48%	133.35%
8) Indirect Costs	<913,821>	805,792	<108,029>	<1,629,628>	1,515,555	<114,073>	<715,807>	709,763	<6,044>	78.33%	88.08%
9) Other Adjustments			0	0	0	0	0	0	0	0.00%	0.00%
<b>9) TOTAL EXPENDITURES</b>	<b>15,299,297</b>	<b>13,927,993</b>	<b>29,227,290</b>	<b>17,308,472</b>	<b>24,821,230</b>	<b>42,129,702</b>	<b>2,009,175</b>	<b>10,893,237</b>	<b>12,902,412</b>		
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)	1,315,502	<1,153,836>	161,665	2,097,864	<1,892,843>	205,021	782,362	<739,007>	43,355	59.47%	64.05%
<b>D. Other Financing Sources/Uses</b>											
1) Transfers In	152,000	-	152,000	152,000	-	152,000	-	-	-	0.00%	0.00%
2) Transfers Out	<1,140,612>	<60,000>	<428,011>	<82,163>	<60,000>	<142,163>	285,848	-	285,848	-77.67%	0.00%
3) Contributions	<1,356,623>	1,140,612	-	<1,047,383>	1,047,383	0	93,229	<93,229>	-	-8.17%	-8.17%
4) Total Finances & Uses	<41,121>	1,080,612	(276,011)	<977,546>	987,383	9,837	379,077	<93,229>	285,848	-27.94%	-8.63%
<b>E. Net Increase (Decrease) in Fund Balance</b>	<b>&lt;41,121&gt;</b>	<b>&lt;73,224&gt;</b>	<b>&lt;114,346&gt;</b>	<b>1,120,318</b>	<b>&lt;905,460&gt;</b>	<b>214,858</b>	<b>1,161,439</b>	<b>&lt;832,236&gt;</b>	<b>329,203</b>		
<b>F. Fund Balance</b>											
1) Beginning Fund Balance	5,378,014	1,498,853	6,876,867	5,018,957	1,876,075	6,895,032	<359,057>	377,222	18,165	-6.68%	25.17%
2) Ending Fund Balance	5,336,893	1,425,629	6,762,522	6,139,275	970,615	7,109,890	802,382	<455,014>	347,368	15.03%	-31.92%
2a) Non Spendable	25,475	-	25,475	25,475	-	25,475	<165,561>	-	165,561	-100.00%	-
Prepaid Expenditures	165,561	-	165,561	-	-	-	402,078	-	402,078	10.01%	-
2d) Other Assignments	4,016,879	-	4,016,879	4,418,957	-	4,418,957	565,865	-	565,865	50.12%	-
<b>2f) Reserves:</b>											
Fund 01	1,128,978	-	1,128,978	1,694,843	-	1,694,843	-	-	-	0.00%	-
Fund 17	360,000	-	360,000	360,000	0	360,000	(0)	-	-	0.00%	-
Unassigned Fund Balance	0	-	0	0	-	0	-	-	-	-	-
<b>Reserve Percent</b>	<b>5.02%</b>			<b>4.86%</b>			<b>-0.16%</b>				

### Multi-Year Projection Summary 2021-22 First Interim San Luis Obispo County Office of Education - Includes CSEA Collective Bargaining Agreement

	2020-21 Unaudited Actuals			2021-22 First Interim			2022-23 Projected Budget			2023-24 Projected Budget		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	<b>A. Revenues</b>											
1) LCOFF Sources	14,534,633	348,411	14,883,044	14,335,895	343,265	14,679,160	13,936,857	343,265	14,280,122	13,936,857	343,265	14,280,122
2) Federal Revenue	4,630,816	4,630,816	9,261,632	-	12,659,878	12,659,878	-	4,049,466	4,049,466	-	4,210,851	4,210,851
3) Other State Revenue	1,923,994	4,350,562	6,274,556	1,743,523	4,902,884	6,646,407	1,786,193	3,738,711	5,524,904	1,841,030	4,033,975	5,875,005
4) Other Local Revenue	3,454,469	6,226,573	9,681,042	3,326,918	5,022,360	8,349,278	3,416,415	5,302,623	8,719,038	3,495,756	5,592,590	9,088,346
<b>5) TOTAL REVENUES</b>	<b>19,913,096</b>	<b>15,556,362</b>	<b>35,469,458</b>	<b>19,406,336</b>	<b>22,928,387</b>	<b>42,334,723</b>	<b>19,139,465</b>	<b>13,434,065</b>	<b>32,573,530</b>	<b>19,273,643</b>	<b>14,180,681</b>	<b>33,454,324</b>
<b>B. Expenditures</b>												
1) Certificated Salaries	1,568,786	3,443,635	5,012,421	1,999,111	3,421,813	5,420,924	2,124,278	3,513,742	5,638,020	2,231,310	3,649,255	5,880,565
2) Classified Salaries	3,691,708	1,925,250	5,616,958	4,011,267	2,013,473	6,024,740	4,249,770	2,113,219	6,362,989	4,415,693	2,181,802	6,597,495
3) Employee Benefits	2,121,827	2,875,421	4,997,248	2,481,358	2,946,679	5,428,037	2,762,499	3,142,466	5,904,965	2,890,118	3,232,723	6,122,841
4) Books and Supplies	166,992	1,277,915	1,444,907	311,716	935,229	1,246,945	319,976	817,268	1,137,244	327,528	836,101	1,163,629
5) Services & Other Operating Expenses	3,415,874	3,569,951	6,985,825	3,715,258	12,311,170	16,026,428	3,716,780	4,851,360	8,568,140	3,806,870	4,759,388	8,566,258
6) Capital Outlay	-	50,676	50,676	70,802	310,785	381,587	70,802	80,176	150,978	70,802	80,176	150,978
7) Other Outgo	5,617,243	638,058	6,255,301	6,348,589	1,366,525	7,715,114	6,452,714	428,044	6,880,758	6,310,021	428,044	6,738,065
8) Indirect Costs	<1,002,502>	883,776	(118,726)	<1,629,628>	1,515,555	<114,073>	<1,115,394>	1,001,325	<114,069>	<1,124,810>	1,010,750	<114,060>
9) Other Adjustments												
<b>9) TOTAL EXPENDITURES</b>	<b>15,579,928</b>	<b>14,664,682</b>	<b>30,244,610</b>	<b>17,308,472</b>	<b>24,821,230</b>	<b>42,129,702</b>	<b>18,581,425</b>	<b>15,947,601</b>	<b>34,529,026</b>	<b>18,927,532</b>	<b>16,178,240</b>	<b>35,105,772</b>
C. Excess (Deficiency) of Revenues over Expenditures before Other Financing Sources and Uses (A5 - B9)	4,333,168	891,680	5,224,848	2,097,864	<1,892,843>	205,021	558,040	<2,513,536>	<1,955,496>	346,111	<1,997,559>	<1,651,448>
<b>D. Other Financing Sources/Uses</b>												
1) Transfers In	14,861	-	14,861	152,000	<60,000>	152,000	200,000	-	200,000	200,000	-	200,000
2) Transfers Out	<1,024,137>	<60,000>	<1,084,137>	<82,163>	<60,000>	<142,163>	<86,275>	<60,000>	<146,275>	<90,600>	<60,000>	<150,600>
3) Contributions	<1,369,231>	1,369,231	-	<1,047,383>	1,047,383	-	<1,060,000>	1,060,000	-	<1,075,000>	1,075,000	-
4) Total Finances & Uses	<2,378,506>	1,309,231	<1,069,275>	<977,546>	987,383	9,837	<946,275>	1,000,000	53,725	<965,600>	1,015,000	49,400
<b>E. Net Increase (Decrease) in Fund Balance</b>	<b>1,954,662</b>	<b>2,200,911</b>	<b>4,155,572</b>	<b>1,120,318</b>	<b>&lt;905,460&gt;</b>	<b>214,858</b>	<b>&lt;388,235&gt;</b>	<b>&lt;1,513,536&gt;</b>	<b>&lt;1,901,771&gt;</b>	<b>&lt;619,489&gt;</b>	<b>&lt;982,559&gt;</b>	<b>&lt;1,602,048&gt;</b>
<b>F. Fund Balance</b>												
1) Beginning Fund Balance	3,064,297	1,876,075	4,940,372	5,018,957	4,076,986	9,095,943	6,139,275	3,171,527	9,310,801	5,751,040	1,657,991	7,409,031
<b>2) Ending Fund Balance</b>	<b>5,018,959</b>	<b>4,076,986</b>	<b>9,095,944</b>	<b>6,139,275</b>	<b>3,171,527</b>	<b>9,310,801</b>	<b>5,751,040</b>	<b>1,657,991</b>	<b>7,409,031</b>	<b>5,131,551</b>	<b>675,432</b>	<b>5,806,983</b>
2a) Non Spendable	25,475	25,475	50,950	25,475	-	25,475	25,475	-	25,475	25,475	-	25,475
Prepaid Expenditures	162,114	-	162,114	-	-	-	-	-	-	-	-	-
2d) Assigned: All Other Assignments	3,849,818	-	3,849,818	4,418,957	4,418,957	4,418,957	4,290,249	4,290,249	4,290,249	4,085,952	4,085,952	4,085,952
<b>2f) Reserves:</b>												
Fund 01	981,550	-	981,550	1,694,843	1,694,843	1,694,843	1,435,315	1,435,315	1,435,315	1,020,124	1,020,124	1,020,124
Fund 17	360,000	-	360,000	360,000	360,000	360,000	360,000	360,000	360,000	360,000	360,000	360,000
<b>Unassigned Unrestricted Fund Balance</b>	<b>4,288%</b>	<b>4.28%</b>	<b>4.28%</b>	<b>4.86%</b>	<b>&lt;4.86%</b>	<b>4.86%</b>	<b>5.18%</b>	<b>&lt;5.18%</b>	<b>5.18%</b>	<b>3.91%</b>	<b>&lt;3.91%</b>	<b>3.91%</b>

## GENERAL FUND REVENUES, 2021-22 FIRST INTERIM

The SLOCOE 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 responsibilities as well as instructional activities. The first part of the formula addresses county office operations (which covers the responsibilities of the County Superintendent of Schools, teacher assignment monitoring, fiscal oversight, and support to district instructional programs) is based 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 5.07% for 2021-22. Normally, County-wide attendance is based on districts' current P3 ADA projections. However, due to COVID-19, 2021-22 funding is based on districts' 2019-20 P2 ADA in the amount of 31,785.03. LCFF calculations for the 2021-22 County Operations Grant is \$4,561,524.

The second part of the funding formula is designated for County Community School and Juvenile Court School and 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. 2021-22 funding will be based on 2019-20 P2 ADA. Community School ADA is funded at 64.50 ADA and Juvenile Court School is funded at 28.48 ADA. Total LCFF calculations for the 2021-22 Alternative Education Grant is \$1,791,137.

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 funded at \$816,785.

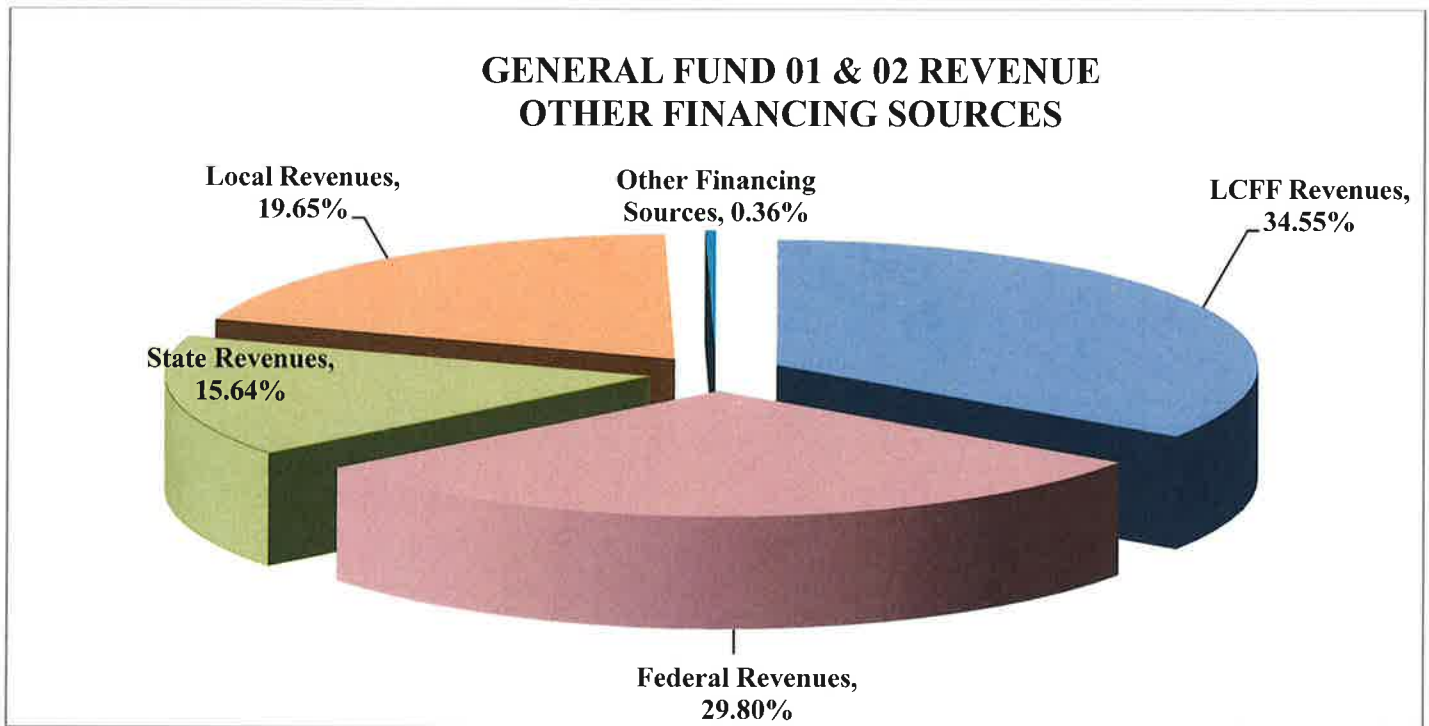
SLOCOE also receives additional State Aid as follows:

- 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 normally increased by COLA each year. 2021-22 COE LCAP oversight funding is estimated at \$198,300.
- Differentiated Assistance (per EC 2575.2) provides a base allowance of \$200,000 to county offices to assist 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 2021-22 is projected at \$600,000 and will be revised in February 2022 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 2021-22 excess property tax funds in the amount of \$6,348,589 have been budgeted as an expenditure item in object 7299.

SLOCOE categorizes its General Fund revenue into 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.



Other 2021-22 Revenue Highlights are as follows:

- LCFF Revenues were increased to reflect current estimates for Property Taxes and Property Tax transfers to the SELPA
- Federal Revenues were increased to reflect one-time Federal COVID-19 grants estimated at \$7,277,900, as well as prior year carry-over amounts in Title 1 Homeless/Foster, CSI, and other Federal grants
- State Revenues were increased to reflect increases in SELPA and Special Education funding, prior year carry-over amounts and one-time State COVID-19 grants estimated at \$161,960
- Local Revenues were adjusted to reflect donations, interest, lease agreements, RDA, and other miscellaneous revenue sources; Contracts with LEA's to provide tuition and other services were adjusted to reflect current expenditure estimates
- Interfund Transfers In from Special Reserve for OPEB Fund 20 in the amount of \$152,000
- Total Contributions from unrestricted resources to restricted funds and SLOCOE programs are as follows:

○ On-going & Major Maintenance	\$473,120
○ Redevelopment Funds (RDA)	\$559,088*
○ SIPE Safety Program	\$ 5,363

***\*RDA funds are received as unrestricted and must be tracked in a restricted resource***



## GENERAL FUND EXPENDITURES, 2021-22 FIRST INTERIM

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

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

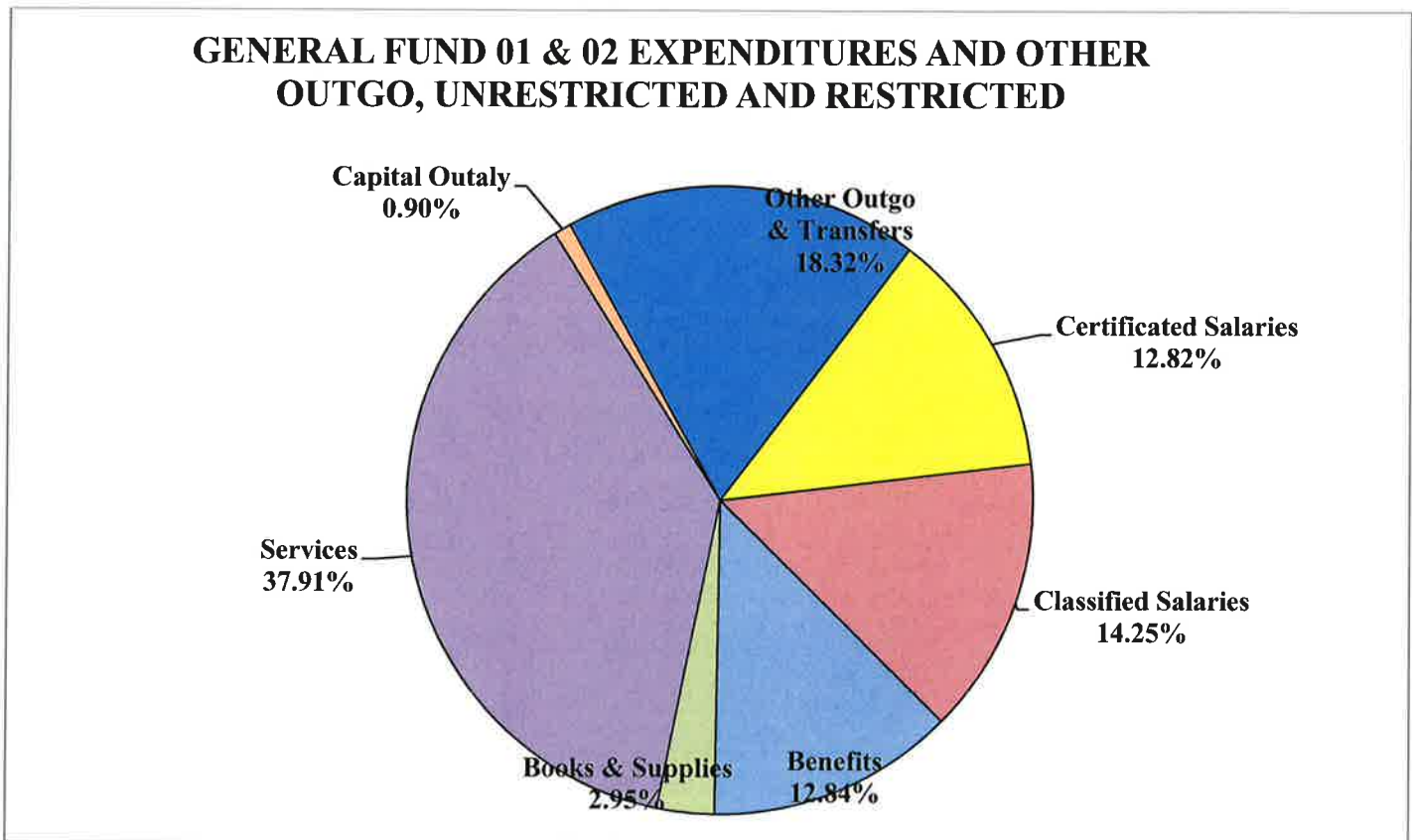
Classified employees include all of the support personnel in SLOCOE, including instructional assistants, administrative assistants, accounting and payroll staff, bus drivers, maintenance, grounds, and custodians.

Administrative employees include 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.



Other 2021-22 Expenditure Highlights are as follows:

- Expenditures for Salaries and Benefits were revised to reflect the most current projections for certificated and classified salary and benefits, and include all negotiated and/or projected salary increases
    - PERS and STRS were adjusted to reflect current approved rates
    - OPEB pay-as-you-go amounts were decreased; An interfund transfer from Fund 20 will be booked at the fiscal year end to offset these expenditures
    - Certificated salaries and benefits were increased to reflect additional support positions in Alternative Education and Migrant Education, as well as retention of current positions funded by grant revenues. Extra duty salaries and benefits were increased to be funded by one-time COVID-19 grants. CTE management salaries were adjusted to fund 50% out of the unrestricted general fund.
    - Employee benefits were adjusted for all staff to reflect changes in Health and Welfare due to October 2021 open enrollment
  - Expenditures for Books and Supplies were increased to reflect prior year carry-overs, updated grant awards, and one-time COVID-19 funds
  - Services and Other Operating expenditures were adjusted as follows:
    - Travel and conference expenditures were increased to reflect current year expenditure estimates
    - Dues and Insurance were adjusted to reflect current obligations
    - Operational expenditures, leases, and repairs were decreased to reflect current contracts, copier leases, and estimated repairs
    - Professional consulting contracts were increased to reflect current contracts. Prior year unrestricted/restricted carry-overs and new COVID-19 funds are accounted for within this category and will be reallocated to other expenditure objects throughout the year
    - Communication expenditures were increased to reflect additional handheld and Distance Learning devices
  - Capital Outlay was revised to reflect current construction contracts spent with Redevelopment, PEG, and Fund 40 dollars
  - Indirect Cost expenditures were adjusted based on increased expenditures
  - Transfers of Pass-Thru revenues to LEA's were increased by \$920,913; Transfers out for excess property taxes were increased by \$246,519
  - Interfund transfers from General Fund 01 to other funds are as follows:
    - Child Development Fund 12 \$ 0\*
    - Cafeteria Fund 13 \$ 82,163
- \*Currently, Fund 12 maintains a fund balance to offset program contingencies*

#### Post Retiree Benefits Liability

The County Office of Education commissioned an actuarial study of post-retiree benefit liability for the fiscal year ending June 30, 2021. 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. Current Year "pay-as-you-go" expenditures were reduced at First Interim and will be offset by an interfund transfer from Fund 20 at the end of this fiscal year estimated at \$152,000.

Compensation Increases for Certificated, Classified and Management Employees

The First Interim report reflects step & column movement for staff and includes all negotiated salary settlements through October 31, 2021. Additionally, budget revisions for the CSEA tentative agreement dated November 15, 2021 have been included in unrestricted general funds. The public disclosure and ratified agreement will be included on the January 06, 2022 Board agenda for approval.

STRS On-Behalf Payments

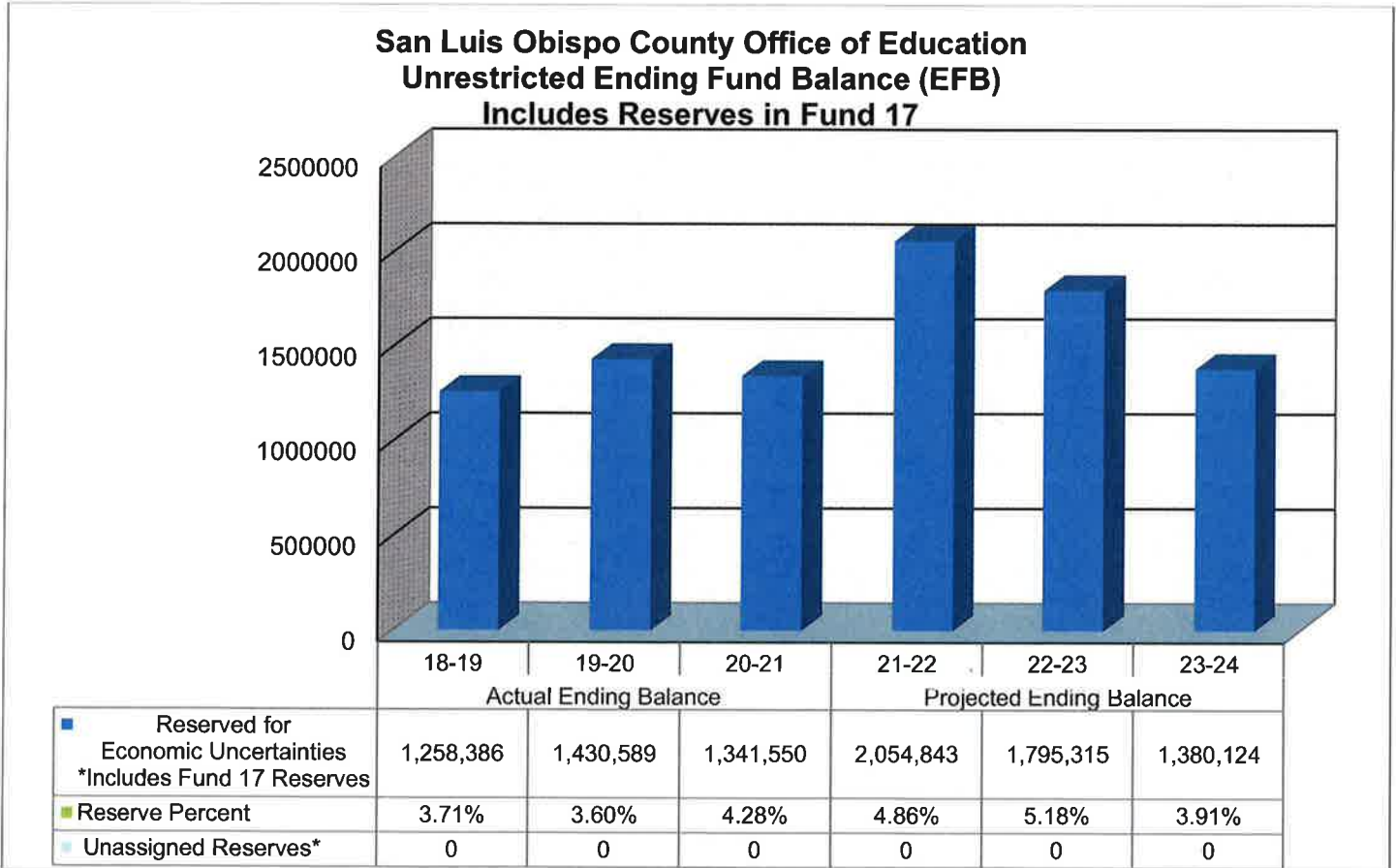
A journal entry to recognize the State’s on-behalf pension contribution to California State Teachers Retirement (CalSTRS) is to debit pension contribution expenditures in proportion to SLOCOE’s own pension contributions to CalSTRS. This activity is recorded in Resource Code 7690, and revenue equal expenditures. 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 in all three years. 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 2021-22 funding is based on districts' 2019-20 P2 ADA. Subsequent year ADA estimates will be updated to reflect Districts' current "multi-year" ADA projections. SLOCOE's student programs are funded on 2019-20 P2 ADA. The 2021-22 First Interim Report certifies that SLOCOE can meet the state-required 3% Reserve for Economic Uncertainties for the current and two subsequent fiscal years, if expenditures and revenues are fully realized.

### 2021-22

- Funded COLA **5.07%**
- LCFF funding (*See Attachment A*)
- County-Wide ADA: 31,785.03 (*Based on 2019-20 P2 ADA*)
- Pupil-Driven ADA:
  - Community School 64.50
  - Court School 28.48
- 81.85% Supplemental Unduplicated Count for Community School (*Based on 2020-21*)
- Employee Salaries increased by Step, Column, and Longevity Movement
- STRS Employer Rate **16.92%**
- PERS Employer Rate **22.91%**
- Increased materials/supplies (objects 4000-4999) and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of 3.96%
- 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 \$600,000
- 2021-22 Current Year Excess Property Taxes estimated at **\$6,348,589** are budgeted in object 7299

### 2022-23

- COLA **2.48%**
- LCFF funding (*See Attachment B*)
- County-Wide ADA: 28,606.53 (*Assumes 10% decline; will be revised based on districts' projections*)
- Pupil-Driven ADA: (*No Growth*)
  - Community School 64.50
  - Court School 28.48
- 81.85% Supplemental Unduplicated Count for Community School
- Employee Salaries increased by Step, Column, and Longevity Movement
- STRS Employer Rate **19.10%**
- PERS Employer Rate **26.10%**
- Child Development Fund 12 Interfund Transfer expense is \$0.00 due to program reserves
- Increased interfund transfer expense to Cafeteria Fund 13 due to increased cafeteria expenditures
- 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

Other changes to revenues include:

- Decreased Federal Revenues to reflect 2021-22 carry-over in Title 1, one-time CSI & COVID-19 funding
- Decreased Other State Revenues to reflect one-time funding; Increased State revenues by 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 Benefits Fund 20 to General Fund 01 to cover “pay-as-you-go” unrestricted OPEB expenditures (*post-retirement benefits*)

Other expenditure projections include:

- Increased salaries and benefits to reflect multi-year labor agreements
- Increased materials/supplies (objects 4000-4999) and Services/Other Operating expenditures (objects 5000-5999) by California Consumer Price Index (CPI) of **2.65%**
- Decreased 2021-22 expenditures for one-time carry over in COE LCAP, Differentiated Assistance, Title 1, CSI, and other grants
- Decreased one-time expenditures related to COVID-19
- Decreased one-time capital outlay and replacement equipment expenditures
- **2022-23** Current Year Excess Property Taxes estimated at **\$6,452,714** is budgeted in object 7299

#### 2023-24

- COLA **3.11%**
- LCFE funding (*See Attachment C*)
- County-Wide ADA: 28,606.53 (*No Growth over 22-23*)
- Pupil-Driven ADA: (*No Growth*)
  - Community School 64.50
  - Court School 28.48
- 81.85% Supplemental Unduplicated Count for Community School
- Employee Salaries increased by Step, Column, and Longevity Movement
- STRS Employer Rate **19.10%**
- PERS Employer Rate from **27.10%**
- Child Development Fund 12 Interfund Transfer expense is \$0.00 due to program reserves
- Increased interfund transfer expense to Cafeteria Fund 13 due to increased cafeteria expenditures
- 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

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 **2.36%**
- **2022-23** Current Year Excess Property Taxes estimated at **\$6,310,021** is budgeted in object 7299

## 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	2021-22 Budget Adoption	2021-22 1st Interim	Dollar Variance
<b>Revenues:</b>			
Federal Revenues	7,148,233	7,148,233	-
Other State Revenues	9,754,341	9,754,341	-
Other Local Revenues		<95>	<95>
<b>Total Revenues</b>	<b>16,902,574</b>	<b>16,902,479</b>	<b>&lt;95&gt;</b>
<b>Expenditures:</b>			
Other Outgo	16,902,574	16,902,574	-
<b>Total Expenditures</b>	<b>16,902,574</b>	<b>16,902,574</b>	<b>-</b>
<b>Total, Net Fund Balance Increase/Decrease</b>			<b>&lt;95&gt;</b>

### 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	2021-22 Budget Adoption	2021-22 1st Interim	Dollar Variance
<b>Revenues:</b>			
Federal Revenues	26,581	161,362	134,781
Other State Revenues	715,818	1,690,088	974,270
Other Local Revenues	180,142	113,205	<66,937>
Transfers In/Sources	274,810	-	<274,810>
<b>Total Revenues</b>	<b>1,197,351</b>	<b>1,964,655</b>	<b>767,304</b>
<b>Expenditures:</b>			
Certificated Salaries	371,296	368,258	<3,038>
Classified Salaries	260,199	270,972	10,773
Employee Benefits	374,805	357,210	<17,595>
Books & Supplies	79,495	183,778	104,283
Operating/Services	221,581	651,279	429,698
Indirect	101,236	107,215	5,979
<b>Total Expenditures</b>	<b>1,408,612</b>	<b>1,938,712</b>	<b>530,100</b>
<b>Total, Net Fund Balance Increase/Decrease</b>			<b>237,205</b>

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).

<b>Fund 13</b>	<b>2021-22 Budget Adoption</b>	<b>2021-22 1st Interim</b>	<b>Dollar Variance</b>
<b>Revenues:</b>			
Federal Revenues	45,979	45,979	-
Other State Revenues	3,865	3,865	-
Other Local Revenues	-	-	-
Transfers In/Sources	93,201	82,163	<11,038>
<b>Total Revenues</b>	<b>143,045</b>	<b>132,007</b>	<b>&lt;11,038&gt;</b>
<b>Expenditures:</b>			
Certificated Salaries	10,004	15,033	5,029
Classified Salaries	22,274	22,859	585
Employee Benefits	29,649	12,434	<17,215>
Books & Supplies	64,090	64,090	-
Operating/Services	10,235	10,733	498
Indirect	6,793	6,858	65
<b>Total Expenditures</b>	<b>143,045</b>	<b>132,007</b>	<b>&lt;11,038&gt;</b>
<b>Total, Net Fund Balance Increase/Decrease</b>			<b>-</b>

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. The budget for this fund assumes that the forest reserve funding will remain flat for 2021-22.

<b>Fund 16</b>	<b>2021-22 Budget Adoption</b>	<b>2021-22 1st Interim</b>	<b>Dollar Variance</b>
<b>Revenues:</b>			
	-	-	-
	-	-	-
<b>Expenditures:</b>			
	-	-	-
	-	-	-
<b>Total, Net Fund Balance Increase/Decrease</b>			<b>-</b>

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.

<b>Fund 17</b>	<b>2021-22 Budget Adoption</b>	<b>2021-22 1st Interim</b>	<b>Dollar Variance</b>
<b>Revenues:</b>			
Other Local Revenues	3,434	3,434	-
Total Revenues	3,434	3,434	-
<b>Expenditures:</b>			
Other Outgo/Transfers Out	2,000	2,000	-
Total Expenditures	2,000	2,000	-
<b>Total, Net Fund Balance Increase/Decrease</b>			<b>-</b>

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.

<b>Fund 20</b>	<b>2021-22 Budget Adoption</b>	<b>2021-22 1st Interim</b>	<b>Dollar Variance</b>
<b>Revenues:</b>			
Other Local Revenues	9,924	9,924	-
Total Revenues	9,924	9,924	-
<b>Expenditures:</b>			
Transfers Out	150,000	150,000	-
Total Expenditures	150,000	150,000	-
<b>Total, Net Fund Balance Increase/Decrease</b>			<b>-</b>



**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.

	2021-22 Budget Adoption	2021-22 1st Interim	Dollar Variance
<b>Revenues:</b>			
Other Local Revenues	923	923	-
Transfers In/Sources	60,000	60,000	-
<b>Total Revenues</b>	<b>60,923</b>	<b>60,923</b>	<b>-</b>
<b>Expenditures:</b>			
Capital Outlay	75,125	148,429	73,304
Transfers Out			-
<b>Total Expenditures</b>	<b>75,125</b>	<b>148,429</b>	<b>73,304</b>
<b>Total, Net Fund Balance Increase/Decrease</b>			<b>&lt;73,304&gt;</b>

## LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

The 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 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. For 2021-22, Per SB98, LEA's are required to adopt the "Overview for Parents" in conjunction with the 2021-22 First Interim.

SLOCOE's LCAP contains goals in the following areas:

- Academic achievement
- Student engagement
- Support transitions for all students
- Family engagement

SLOCOE's LCAP includes maintaining small class sizes with a teacher ratio of 23:1; probation and mental health support; maintaining secure and safe campuses; maintaining adequate level of administrative support at each campus; monitoring student attendance and providing support as needed; nursing case management; MTSS implementation, including PBIS, addressing English learner progress, increasing parent engagement and ensuring services for expelled pupils and foster youth.

SLOCOE has made progress in meeting the LCAP goals with the following measurable outcomes:

- The implementation of PBIS which included state level Platinum recognition at the community school and Silver recognition at the court school
- Decreased suspension rate
- Continued use of social emotional learning curriculum
- Implementation of an individualized coaching model for each student
- The support offered to students in transition from the court school
- The countywide support offered to foster and homeless youth
- An increase in English learner progress
- 100% parent involvement in IEP meetings
- 100% student access to technology and Wi-Fi
- 100% of families are communicated to in their home language

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. In order for the fund balance to support a 3% reserve for economic uncertainty over the next two years, expenditures will need to be adjusted based on current enrollment and revenue projections.

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 :

**2021-22 First Interim**

**LCFF Grant Section FOR FISCAL YEAR 2021-22**

**County Operations Grant**

**ADA Section**

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 80.71	30,000.00	\$ 2,421,300	
30,000 60,000	\$ 69.18	1,785.03	\$ 123,488	
60,000 140,000	\$ 57.64	-	\$ -	
140,000 "+"	\$ 46.13	-	\$ -	
				\$ 2,544,788

**District Section**

\$ 126,046.00 10 districts \$ 1,260,460

**Base Section**

\$ 756,276.00 \$ 756,276

**County Operations Grant Total**

\$ 4,561,524 [A]

**Pupil Driven Grants -**

Grant Type	Rate	Program ADA	Funding	Totals
<b>Community School Grant</b>				<b>Total Base</b> \$ 1,202,617
Base Grant	\$ 12,934.15	<b>64.50</b>	\$ 834,253	<b>Total Supplemental</b> \$ 367,920
Supplemental (35%)	\$ 4,526.95			<b>Total Concentration</b> \$ 220,599
Estimated ELL / FRM %	<b>81.85%</b>	52.79	\$ 238,992	
Concentration	46.85%	30.22	\$ 136,797	\$ 42,659
				\$ 1,210,042
<b>Court School Grant</b>				
Base Grant	\$ 12,934.15	<b>28.48</b>	\$ 368,365	
Supplemental (35%)	\$ 4,526.95			
Estimated ELL / FRM %	100.00%	28.48	\$ 128,928	\$ 19,339
Concentration	65.00%	18.51	\$ 83,803	\$ 61,998
				\$ 581,095
<b>Pupil Driven Grants Total</b>				<u>\$ 1,791,137</u> [B]
<b>Subtotal Local Control Funding Formula Grant Target</b>				<u>\$ 6,352,661</u> [F] = [A + B + E]

**Adjustments for Guarantee Minimum State Aid**

Excess Property Taxes			\$ (6,348,589)	[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]
<b>Add-On to Guarantee Minimum State Aid</b>			\$ 816,785	[Q] = [P - O] or 0
<b>Additional State Aid for COE Funded on LCFF Target</b>				
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			\$ 600,000	
<b>Total LCFF STATE AID</b>			<u>\$ 1,615,085</u>	
<b>Estimated LCFF Funding</b>			<u>\$ 7,967,746</u>	[R] = [K + Q]

Enter County Code :

Countywide ADA :

County Name : **SAN LUIS OBISPO**

Districts :

Assumes  
10%  
decline

2021-22 First Interim

**LCFF Grant Section FOR FISCAL YEAR 2022-23**

**County Operations Grant**

**ADA Section**

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 82.71	28,606.53	\$ 2,366,046	
30,000 60,000	\$ 70.90	-	\$ -	
60,000 140,000	\$ 59.07	-	\$ -	
140,000 "+"	\$ 47.27	-	\$ -	
				\$ 2,366,046
<b>District Section</b>	\$ 129,171.94	10 districts		\$ 1,291,719
<b>Base Section</b>	\$ 775,032.00			\$ 775,032
<b>County Operations Grant Total</b>				<u>\$ 4,432,797</u> [A]

**Pupil Driven Grants -**

Grant Type	Rate	Program ADA	Funding	Totals
<b>Community School Grant</b>				<b>Total Base \$ 1,232,442</b>
Base Grant	\$ 13,254.92	<input type="text" value="64.50"/>	\$ 854,942	<b>Total Supplemental \$ 377,044</b>
Supplemental (35%)	\$ 4,639.22			<b>Total Concentration \$ 206,252</b>
Estimated ELL / FRM %	<input type="text" value="81.85%"/>	52.79	\$ 244,920	
Concentration	46.85%	30.22	\$ 140,189	
				\$ 1,240,051
<b>Court School Grant</b>				
Base Grant	\$ 13,254.92	<input type="text" value="28.48"/>	\$ 377,500	
Supplemental (35%)	\$ 4,639.22			
Estimated ELL / FRM %	100.00%	28.48	\$ 132,125	
Concentration	50.00%	14.24	\$ 66,062	
				\$ 575,688
<b>Pupil Driven Grants Total</b>				<u>\$ 1,815,739</u> [B]
<b>Subtotal Local Control Funding Formula Grant Target</b>				<u>\$ 6,248,536</u> [F] = [A + B + E]

**Adjustments for Guarantee Minimum State Aid**

Excess Property Taxes			<input type="text" value="\$ (6,452,714)"/>	[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]
<b>Add-On to Guarantee Minimum State Aid</b>			<u>\$ 816,785</u>	[Q] = [P - O] or 0
<b>Additional State Aid for COE Funded on LCFF Target</b>				
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	
<b>Total LCFF STATE AID</b>			<u>\$ 1,215,085</u>	
<b>Estimated LCFF Funding</b>			<u>\$ 7,463,621</u>	[R] = [K + Q]

Enter County Code :

Countywide ADA :

County Name : **SAN LUIS OBISPO**

Districts :

**2021-22 First Interim**

no growth  
in ADA

**LCFF Grant Section FOR FISCAL YEAR 2023-24**

**County Operations Grant**

**ADA Section**

ADA Ranges	Rate	Countywide ADA	Funding	Totals
0 30,000	\$ 85.28	28,606.53	\$ 2,439,565	
30,000 60,000	\$ 73.10	-	\$ -	
60,000 140,000	\$ 60.91	-	\$ -	
140,000 "+"	\$ 48.74	-	\$ -	
				\$ 2,439,565

**District Section**

\$ 129,966.03 10 districts \$ 1,299,660

**Base Section**

\$ 779,796.00 \$ 779,796

**County Operations Grant Total**

\$ 4,519,021 [A]

**Pupil Driven Grants -**

Grant Type	Rate	Program ADA	Funding	Totals
<b>Community School Grant</b>				<b>Total Base \$ 1,270,772</b>
Base Grant	\$ 13,667.15	64.50	\$ 881,531	<b>Total Supplemental \$ 388,771</b>
Supplemental (35%)	\$ 4,783.50			<b>Total Concentration \$ 212,666</b>
Estimated ELL / FRM %	81.85%	52.79	\$ 252,537	
Concentration	46.85%	30.22	\$ 144,549	\$ 1,278,617
<b>Court School Grant</b>				
Base Grant	\$ 13,667.15	28.48	\$ 389,240	
Supplemental (35%)	\$ 4,783.50			
Estimated ELL / FRM %	100.00%	28.48	\$ 136,234	
Concentration	50.00%	14.24	\$ 68,117	\$ 593,592
<b>Pupil Driven Grants Total</b>				\$ 1,872,208 [B]
<b>Subtotal Local Control Funding Formula Grant Target</b>				\$ 6,391,229 [F] = [A + B + E]

**Adjustments for Guarantee Minimum State Aid**

Excess Property Taxes			\$ (6,310,021)	[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]
<b>Add-On to Guarantee Minimum State Aid</b>			\$ 816,785	[Q] = [P - O] or 0
<b>Additional State Aid for COE Funded on LCFF Target</b>				
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	
<b>Total LCFF STATE AID</b>			\$ 1,215,085	
<b>Estimated LCFF Funding</b>			\$ 7,606,314	[R] = [K + Q]

## SSC School District and Charter School Financial Projection Dartboard 2021–22 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2021–22 Enacted State Budget. 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 Statutory COLA	2.31%	1.70% <sup>1</sup>	2.48% <sup>2</sup>	3.11% <sup>2</sup>	3.54% <sup>2</sup>
Planning COLA	0.00%	5.07% <sup>3</sup>	2.48%	3.11%	3.54%

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
Mega COLA at 5.07%	\$391	\$397	\$408	\$473
2021–22 Base Grants	\$8,093	\$8,215	\$8,458	\$9,802
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$842	–	–	\$255
2021–22 Adjusted Base Grants <sup>4</sup>	\$8,935	\$8,215	\$8,458	\$10,057

\*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors	2020–21	2021–22	2022–23	2023–24	2024–25	
California CPI	2.40%	3.96%	2.65%	2.36%	2.51%	
California Lottery	Unrestricted per ADA	\$169.72	\$163.00	\$163.00	\$163.00	\$163.00
	Restricted per ADA	\$73.63	\$65.00	\$65.00	\$65.00	\$65.00
Mandate Block Grant (District)	Grades K–8 per ADA	\$32.18	\$32.79	\$33.60	\$34.64	\$35.87
	Grades 9–12 per ADA	\$61.94	\$63.17	\$64.74	\$66.75	\$69.11
Mandate Block Grant (Charter)	Grades K–8 per ADA	\$16.86	\$17.21	\$17.64	\$18.19	\$18.83
	Grades 9–12 per ADA	\$46.87	\$47.84	\$49.03	\$50.55	\$52.34
Interest Rate for Ten-Year Treasuries	1.26%	2.14%	2.60%	2.70%	2.80%	
CalSTRS Employer Rate <sup>5</sup>	16.15%	16.92%	19.10%	19.10%	19.10%	
CalPERS Employer Rate <sup>5</sup>	20.70%	22.91%	26.10%	27.10%	27.70%	
Unemployment Insurance Rate <sup>6</sup>	0.05%	0.50%	0.50%	0.20%	0.20%	

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

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

<sup>2</sup>Amounts carried forward from the May Revision as they do not materially differ from COLA calculated by independent economist, and the Department of Finance has not provided updated figures.

<sup>3</sup>Amount represents the 2021–22 statutory COLA of 1.70% plus an augmentation of 1.00%, compounded with the 2020–21 unfunded statutory COLA of 2.31%.

<sup>4</sup>Additional 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 65% for each eligible student beyond the 55% identification rate threshold.

<sup>5</sup>California Public Employees' Retirement System (CalPERS) and California State Teachers' Retirement System (CalSTRS) rates in 2021–22 are final. Rates in the following years are subject to change based on determination by the respective governing boards.

<sup>6</sup>Unemployment rate in 2021–22 and 2022–23 are final based on the 2021 State Enacted Budget, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2)(j)

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: December 14, 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@slococoe.org

**Criteria and Standards Review Summary**

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

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

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

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



SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the county office provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		X
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S9	Status of Other Funds	Are any funds other than the county school service fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	14,232,872.00	14,232,872.00	4,667,483.91	14,679,160.00	446,288.00	3.1%
2) Federal Revenue		8100-8299	3,501,981.00	3,501,981.00	1,044,329.34	12,659,878.42	9,157,897.42	261.5%
3) Other State Revenue		8300-8599	3,584,173.00	3,584,173.00	4,270,521.68	6,646,407.20	3,062,234.20	85.4%
4) Other Local Revenue		8600-8799	8,069,930.00	8,069,930.00	311,604.06	8,349,277.52	279,347.52	3.5%
5) TOTAL, REVENUES			29,388,956.00	29,388,956.00	10,293,938.99	42,334,723.14		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	5,081,524.00	5,081,524.00	1,574,108.12	5,420,924.46	(339,400.46)	-6.7%
2) Classified Salaries		2000-2999	5,876,347.00	5,876,347.00	1,836,703.14	6,024,740.08	(148,393.08)	-2.5%
3) Employee Benefits		3000-3999	5,443,512.00	5,443,512.00	1,239,846.95	5,428,036.56	15,475.44	0.3%
4) Books and Supplies		4000-4999	895,859.00	895,859.00	296,782.65	1,246,945.31	(351,086.31)	-39.2%
5) Services and Other Operating Expenditures		5000-5999	5,376,395.00	5,376,395.00	1,492,521.15	16,026,427.86	(10,650,032.86)	-198.1%
6) Capital Outlay		6000-6999	114,000.00	114,000.00	111,514.38	381,587.00	(267,587.00)	-234.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,547,682.00	6,547,682.00	0.00	7,715,114.30	(1,167,432.30)	-17.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(108,029.00)	(108,029.00)	(14,718.29)	(114,073.25)	6,044.25	-5.6%
9) TOTAL, EXPENDITURES			29,227,290.00	29,227,290.00	6,536,758.10	42,129,702.32		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			161,666.00	161,666.00	3,757,180.89	205,020.82		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	152,000.00	152,000.00	0.00	152,000.00	0.00	0.0%
b) Transfers Out		7600-7629	428,011.00	428,011.00	60,000.00	142,163.00	285,848.00	66.8%
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			(276,011.00)	(276,011.00)	(60,000.00)	9,837.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(114,345.00)	(114,345.00)	3,697,180.89	214,857.82		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	9,095,943.58	9,095,943.58		9,095,943.58	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			9,095,943.58	9,095,943.58		9,095,943.58		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			9,095,943.58	9,095,943.58		9,095,943.58		
2) Ending Balance, June 30 (E + F1e)								
			8,981,598.58	8,981,598.58		9,310,801.40		
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	4,003,762.26	4,003,762.26		3,171,526.57		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	3,823,383.37	3,823,383.37		4,418,956.97		
		9780	58,966.00					
		9780	301,564.00					
		9780	98,431.34					
		9780	8,281.13					
		9780	66,375.00					
		9780	134,470.48					
		9780	1,448,934.11					
		9780	10,317.59					
		9780	39,535.00					
		9780	1,000,000.00					
		9780	250,000.00					
		9780	300,000.00					
		9780	97,398.54					
		9780	9,110.18					
		9780		58,966.00				
		9780		301,564.00				
		9780		98,431.34				
		9780		8,281.13				
		9780		66,375.00				
		9780		134,470.48				
		9780		1,448,938.11				
		9780		10,317.59				
		9780		39,535.00				
		9780		1,000,000.00				
		9780		300,000.00				
		9780		250,000.00				
		9780		97,394.54				
		9780		9,110.18				
		9780				71,232.90		

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)
0011 COMMUNICATIONS/MEDIA	0000	9780				12,813.54		
0013 LOCAL SOLUTIONS	0000	9780				125,587.00		
0240 COMMUNITY SCHOOL	0000	9780				802,230.41		
0241 JUVENILE COURT SCHOOL	0000	9780				55,200.00		
0424 DATA PROCESSING	0000	9780				114,608.59		
0822 TIP/CASC	0000	9780				252,772.88		
0830 COE LCAP OVERSIGHT	0000	9780				210,391.90		
0831 DIFFERENTIATED ASSISTANCE	0000	9780				1,682,445.71		
COMPENSATED ABSENCES AS OF .	0000	9780				382,563.86		
FUTURE FISCAL OVERSIGHT	0000	9780				150,000.00		
FUTURE BOARD ACTION	0000	9780				350,000.00		
TRANSFER TO FUND 20-FUTURE OI	0000	9780				200,000.00		
LOTTERY	1100	9780				9,110.18		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,128,977.95	1,128,977.95		1,694,842.86		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	1,615,085.00	1,615,085.00	861,508.00	1,615,085.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	20,522.00	20,522.00	4,890.00	19,560.00	(962.00)	-4.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	175,846.00	175,846.00	0.00	151,419.00	(24,427.00)	-13.9%
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	23,911,895.00	23,911,895.00	2,976,030.11	24,753,017.00	841,122.00	3.5%
Unsecured Roll Taxes		8042	964,117.00	964,117.00	729,920.45	905,836.00	(58,281.00)	-6.0%
Prior Years' Taxes		8043	(19,859.00)	(19,859.00)	7,821.97	(24,071.00)	(4,212.00)	21.2%
Supplemental Taxes		8044	286,763.00	286,763.00	87,313.38	427,590.00	140,827.00	49.1%
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	301,194.00	301,194.00	0.00	341,529.00	40,335.00	13.4%
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%
<b>Subtotal, LCFF Sources</b>			<b>27,255,563.00</b>	<b>27,255,563.00</b>	<b>4,667,483.91</b>	<b>28,189,965.00</b>	<b>934,402.00</b>	<b>3.4%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools In Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(13,022,691.00)	(13,022,691.00)	0.00	(13,510,805.00)	(488,114.00)	3.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>14,232,872.00</b>	<b>14,232,872.00</b>	<b>4,667,483.91</b>	<b>14,679,160.00</b>	<b>446,288.00</b>	<b>3.1%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	58,363.00	58,363.00	(40,602.00)	57,734.36	(628.64)	-1.1%
Special Education Discretionary Grants		8182	231,929.00	231,929.00	19,298.58	311,815.00	79,886.00	34.4%
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	47,237.00	47,237.00	0.00	47,610.00	373.00	0.8%
Pass-Through Revenues from Federal Sources		8287	424,612.00	424,612.00	0.00	1,345,525.30	920,913.30	216.9%
Title I, Part A, Basic	3010	8290	324,236.00	324,236.00	204,533.00	414,527.28	90,291.28	27.8%
Title I, Part D, Local Delinquent Programs	3025	8290	195,776.00	195,776.00	65,753.78	266,721.05	70,945.05	36.2%
Title II, Part A, Supporting Effective Instruction	4035	8290	16,084.00	16,084.00	26,404.00	18,957.60	2,873.60	17.9%

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)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	2,189,240.00	2,189,240.00	37,957.12	2,792,983.23	603,743.23	27.6%
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	14,504.00	14,504.00	730,984.86	7,404,004.60	7,389,500.60	50948.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,501,981.00</b>	<b>3,501,981.00</b>	<b>1,044,329.34</b>	<b>12,659,878.42</b>	<b>9,157,897.42</b>	<b>261.5%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	1,312,122.00	1,312,122.00	84,829.00	1,322,815.00	10,693.00	0.8%
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	304,628.00	650,180.17	75,753.17	13.2%
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	42,263.00	42,263.00	0.00	50,008.00	7,745.00	18.3%
Lottery - Unrestricted and Instructional Materials		8560	21,647.00	21,647.00	4,807.91	25,600.00	3,953.00	18.3%
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	77,267.70	85,853.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	394,651.00	394,651.00	0.00	519,000.00	124,349.00	31.5%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,153,210.00	1,153,210.00	3,798,989.07	3,992,951.03	2,839,741.03	246.2%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,584,173.00</b>	<b>3,584,173.00</b>	<b>4,270,521.68</b>	<b>6,646,407.20</b>	<b>3,062,234.20</b>	<b>85.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	350,000.00	350,000.00	0.00	559,088.00	209,088.00	59.7%
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	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Leases and Rentals		8650	228,025.00	228,025.00	6,056.00	313,606.00	85,581.00	37.5%
Interest		8660	94,723.00	94,723.00	6,294.91	96,328.00	1,605.00	1.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	2,592.00	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	2,144,466.00	2,144,466.00	50,468.64	1,674,990.52	(469,475.48)	-21.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,306,475.00	1,306,475.00	73,511.03	1,466,523.00	160,048.00	12.3%
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	397,617.00	397,617.00	135,189.48	512,599.00	114,982.00	28.9%
Tuition		8710	3,544,624.00	3,544,624.00	37,492.00	3,722,143.00	177,519.00	5.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>8,069,930.00</b>	<b>8,069,930.00</b>	<b>311,604.06</b>	<b>8,349,277.52</b>	<b>279,347.52</b>	<b>3.5%</b>
<b>TOTAL, REVENUES</b>			<b>29,388,956.00</b>	<b>29,388,956.00</b>	<b>10,293,938.99</b>	<b>42,334,723.14</b>	<b>12,945,767.14</b>	<b>44.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,755,005.00	1,755,005.00	497,147.33	1,982,981.31	(227,976.31)	-13.0%
Certificated Pupil Support Salaries		1200	467,471.00	467,471.00	136,968.02	478,794.17	(11,323.17)	-2.4%
Certificated Supervisors' and Administrators' Salaries		1300	2,177,867.00	2,177,867.00	742,325.89	2,216,253.00	(38,386.00)	-1.8%
Other Certificated Salaries		1900	681,181.00	681,181.00	197,666.88	742,895.98	(61,714.98)	-9.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>5,081,524.00</b>	<b>5,081,524.00</b>	<b>1,574,108.12</b>	<b>5,420,924.46</b>	<b>(339,400.46)</b>	<b>-6.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	723,572.00	723,572.00	170,178.53	676,688.88	46,883.12	6.5%
Classified Support Salaries		2200	548,084.00	548,084.00	152,875.31	518,328.00	29,756.00	5.4%
Classified Supervisors' and Administrators' Salaries		2300	1,291,582.00	1,291,582.00	428,285.25	1,314,009.00	(22,427.00)	-1.7%
Clerical, Technical and Office Salaries		2400	2,495,624.00	2,495,624.00	840,980.52	2,563,417.31	(67,793.31)	-2.7%
Other Classified Salaries		2900	817,485.00	817,485.00	244,383.53	952,296.89	(134,811.89)	-16.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>5,876,347.00</b>	<b>5,876,347.00</b>	<b>1,836,703.14</b>	<b>6,024,740.08</b>	<b>(148,393.08)</b>	<b>-2.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,319,187.00	1,319,187.00	254,462.57	1,376,367.05	(57,180.05)	-4.3%
PERS		3201-3202	1,294,700.00	1,294,700.00	409,098.80	1,354,190.89	(59,490.89)	-4.6%
OASDI/Medicare/Alternative		3301-3302	160,247.00	160,247.00	48,363.80	168,748.03	(8,501.03)	-5.3%
Health and Welfare Benefits		3401-3402	1,514,225.00	1,514,225.00	291,008.38	1,506,317.76	7,907.24	0.5%
Unemployment Insurance		3501-3502	131,782.00	131,782.00	17,298.30	88,628.12	43,153.88	32.7%
Workers' Compensation		3601-3602	483,089.00	483,089.00	146,768.80	492,667.61	(9,578.61)	-2.0%
OPEB, Allocated		3701-3702	540,282.00	540,282.00	72,846.30	441,117.10	99,164.90	18.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>5,443,512.00</b>	<b>5,443,512.00</b>	<b>1,239,846.95</b>	<b>5,428,036.56</b>	<b>15,475.44</b>	<b>0.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	225,915.00	225,915.00	78,808.95	224,675.00	1,240.00	0.5%
Books and Other Reference Materials		4200	2,475.00	2,475.00	0.00	2,475.00	0.00	0.0%
Materials and Supplies		4300	594,037.00	594,037.00	137,538.97	783,101.31	(189,064.31)	-31.8%
Noncapitalized Equipment		4400	73,432.00	73,432.00	80,434.73	236,694.00	(163,262.00)	-222.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>895,859.00</b>	<b>895,859.00</b>	<b>296,782.65</b>	<b>1,246,945.31</b>	<b>(351,086.31)</b>	<b>-39.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,372,219.00	1,372,219.00	25,064.11	1,386,169.00	(13,950.00)	-1.0%
Travel and Conferences		5200	440,870.00	440,870.00	66,690.78	532,346.33	(91,476.33)	-20.7%
Dues and Memberships		5300	143,527.00	143,527.00	96,539.50	193,417.00	(49,890.00)	-34.8%
Insurance		5400-5450	93,016.00	93,016.00	83,470.24	93,626.00	(610.00)	-0.7%
Operations and Housekeeping Services		5500	396,450.00	396,450.00	70,370.96	329,992.00	66,458.00	16.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	503,030.00	503,030.00	119,634.89	500,002.00	3,028.00	0.6%
Transfers of Direct Costs		5710	0.00	0.00	(232.52)	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(11,524.00)	(11,524.00)	(363.42)	(11,524.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,320,027.00	2,320,027.00	998,950.96	12,805,079.53	(10,485,052.53)	-451.9%
Communications		5900	118,780.00	118,780.00	32,395.65	197,320.00	(78,540.00)	-66.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,376,395.00</b>	<b>5,376,395.00</b>	<b>1,492,521.15</b>	<b>16,026,427.86</b>	<b>(10,650,032.86)</b>	<b>-198.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	104,000.00	104,000.00	51,212.00	282,353.00	(178,353.00)	-171.5%
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	10,000.00	10,000.00	60,302.38	79,704.00	(69,704.00)	-697.0%
Equipment Replacement		6500	0.00	0.00	0.00	19,530.00	(19,530.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>114,000.00</b>	<b>114,000.00</b>	<b>111,514.38</b>	<b>381,587.00</b>	<b>(267,587.00)</b>	<b>-234.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	424,612.00	424,612.00	0.00	1,345,525.30	(920,913.30)	-216.9%
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	6,102,070.00	6,102,070.00	0.00	6,348,589.00	(246,519.00)	-4.0%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>6,547,682.00</b>	<b>6,547,682.00</b>	<b>0.00</b>	<b>7,715,114.30</b>	<b>(1,167,432.30)</b>	<b>-17.8%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	(3.00)	0.00		
Transfers of Indirect Costs - Interfund		7350	(108,029.00)	(108,029.00)	(14,715.29)	(114,073.25)	6,044.25	-5.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(108,029.00)</b>	<b>(108,029.00)</b>	<b>(14,718.29)</b>	<b>(114,073.25)</b>	<b>6,044.25</b>	<b>-5.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>29,227,290.00</b>	<b>29,227,290.00</b>	<b>6,536,758.10</b>	<b>42,129,702.32</b>	<b>(12,902,412.32)</b>	<b>-44.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	152,000.00	152,000.00	0.00	152,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			152,000.00	152,000.00	0.00	152,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	274,810.00	274,810.00	0.00	0.00	274,810.00	100.0%
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	93,201.00	93,201.00	0.00	82,163.00	11,038.00	11.8%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			428,011.00	428,011.00	60,000.00	142,163.00	285,848.00	66.8%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>(276,011.00)</b>	<b>(276,011.00)</b>	<b>(60,000.00)</b>	<b>9,837.00</b>	<b>(285,848.00)</b>	<b>-103.6%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	13,889,478.00	13,889,478.00	4,667,483.91	14,335,895.00	446,417.00	3.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	61,263.00	61,263.00	171,698.03	1,743,523.00	1,682,260.00	2746.0%
4) Other Local Revenue		8600-8799	2,664,058.00	2,664,058.00	74,139.23	3,326,918.00	662,860.00	24.9%
5) TOTAL, REVENUES			16,614,799.00	16,614,799.00	4,913,321.17	19,406,336.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,593,065.00	1,593,065.00	593,846.10	1,999,111.00	(406,046.00)	-25.5%
2) Classified Salaries		2000-2999	3,932,664.00	3,932,664.00	1,267,066.71	4,011,267.00	(78,603.00)	-2.0%
3) Employee Benefits		3000-3999	2,387,524.00	2,387,524.00	700,240.78	2,481,358.00	(93,834.00)	-3.9%
4) Books and Supplies		4000-4999	310,554.00	310,554.00	39,772.42	311,716.00	(1,162.00)	-0.4%
5) Services and Other Operating Expenditures		5000-5999	2,017,241.00	2,017,241.00	893,835.63	3,715,257.82	(1,698,016.82)	-84.2%
6) Capital Outlay		6000-6999	10,000.00	10,000.00	60,302.38	70,802.00	(60,802.00)	-608.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,962,070.00	5,962,070.00	0.00	6,348,589.00	(386,519.00)	-6.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(913,821.00)	(913,821.00)	(45,199.56)	(1,629,628.33)	715,807.33	-78.3%
9) TOTAL, EXPENDITURES			15,299,297.00	15,299,297.00	3,509,864.46	17,308,472.49		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,315,502.00	1,315,502.00	1,403,456.71	2,097,863.51		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	152,000.00	152,000.00	0.00	152,000.00	0.00	0.0%
b) Transfers Out		7600-7629	368,011.00	368,011.00	0.00	82,163.00	285,848.00	77.7%
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	(1,140,612.00)	(1,140,612.00)	(5,786.57)	(1,047,383.00)	93,229.00	-8.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,356,623.00)	(1,356,623.00)	(5,786.57)	(977,546.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(41,121.00)	(41,121.00)	1,397,670.14	1,120,317.51		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,018,957.32	5,018,957.32		5,018,957.32	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,018,957.32	5,018,957.32		5,018,957.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,018,957.32	5,018,957.32		5,018,957.32		
2) Ending Balance, June 30 (E + F1e)			4,977,836.32	4,977,836.32		6,139,274.83		
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			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	3,823,383.37	3,823,383.37		4,418,956.97		
0006 EXTERNAL BILLINGS	0000	9780	58,966.00					
0240 ALTERNATIVE EDUCATION	0000	9780	301,564.00					
0424 DATA PROCESSING	0000	9780	98,431.34					
0470 COMMUNICATIONS/MEDIA	0000	9780	8,281.13					
0822 CASC/TIP	0000	9780	66,375.00					
0830 COE LCAP OVERSIGHT	0000	9780	134,470.48					
0831 DIFFERENTIATED ASSISTANC	0000	9780	1,448,934.11					
0832 CSI DISTRICT SUPPORT	0000	9780	10,317.59					
18-19 CUESTA	0000	9780	39,535.00					
INTERFUND TRANSFER FUND 20	0000	9780	1,000,000.00					
FUTURE FISCAL OVERSIGHT	0000	9780	250,000.00					
FUTURE BOARD ACTION	0000	9780	300,000.00					
FUTURE DEFERRED MAINTENANCE	0000	9780	97,398.54					
LOTTERY	1100	9780	9,110.18					
0006-EXTERNAL BILLINGS	0000	9780		58,966.00				
0240 ALT ED	0000	9780		301,564.00				
0424 DATA PROCESSING	0000	9780		98,431.34				
0470 COMMUNICATIONS/MEDIA	0000	9780		8,281.13				
0822 TIP/CASC	0000	9780		66,375.00				
0830 COE LCAP OVERSIGHT	0000	9780		134,470.48				
0831 DIFFERENTIATED ASSISTANC	0000	9780		1,448,938.11				
0832 CSI	0000	9780		10,317.59				
18-19 CUESTA CTE	0000	9780		39,535.00				
FUND 20 OPEB INTERFUND	0000	9780		1,000,000.00				
FUTURE BOARD ACTION	0000	9780		300,000.00				
FUTURE FISCAL OVERSIGHT	0000	9780		250,000.00				
FUTURE DEFERRED MAINTENANCE	0000	9780		97,394.54				
LOTTERY	1100	9780		9,110.18				
0006 BILLOUTS	0000	9780				71,232.90		

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)
0011 COMMUNICATIONS/MEDIA	0000	9780				12,813.54		
0013 LOCAL SOLUTIONS	0000	9780				125,587.00		
0240 COMMUNITY SCHOOL	0000	9780				802,230.41		
0241 JUVENILE COURT SCHOOL	0000	9780				55,200.00		
0424 DATA PROCESSING	0000	9780				114,608.59		
0822 TIP/CASC	0000	9780				252,772.88		
0830 COE LCAP OVERSIGHT	0000	9780				210,391.90		
0831 DIFFERENTIATED ASSISTANCE	0000	9780				1,682,445.71		
COMPENSATED ABSENCES AS OF .	0000	9780				382,563.86		
FUTURE FISCAL OVERSIGHT	0000	9780				150,000.00		
FUTURE BOARD ACTION	0000	9780				350,000.00		
TRANSFER TO FUND 20-FUTURE OI	0000	9780				200,000.00		
LOTTERY	1100	9780				9,110.18		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,128,977.95	1,128,977.95		1,694,842.86		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	1,615,085.00	1,615,085.00	861,508.00	1,615,085.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	20,522.00	20,522.00	4,890.00	19,560.00	(962.00)	-4.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	175,846.00	175,846.00	0.00	151,419.00	(24,427.00)	-13.9%
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	23,911,895.00	23,911,895.00	2,976,030.11	24,753,017.00	841,122.00	3.5%
Unsecured Roll Taxes		8042	964,117.00	964,117.00	729,920.45	905,836.00	(58,281.00)	-6.0%
Prior Years' Taxes		8043	(19,859.00)	(19,859.00)	7,821.97	(24,071.00)	(4,212.00)	21.2%
Supplemental Taxes		8044	286,763.00	286,763.00	87,313.38	427,590.00	140,827.00	49.1%
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	301,194.00	301,194.00	0.00	341,529.00	40,335.00	13.4%
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%
<b>Subtotal, LCFF Sources</b>			<b>27,255,563.00</b>	<b>27,255,563.00</b>	<b>4,667,483.91</b>	<b>28,189,965.00</b>	<b>934,402.00</b>	<b>3.4%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(13,366,085.00)	(13,366,085.00)	0.00	(13,854,070.00)	(487,985.00)	3.7%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>13,889,478.00</b>	<b>13,889,478.00</b>	<b>4,667,483.91</b>	<b>14,335,895.00</b>	<b>446,417.00</b>	<b>3.2%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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						



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Title III, Part A, Immigrant Student Program	4201	8290						
Title III, Part A, English Learner Program	4203	8290						
Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other NCLB / Every Student Succeeds Act	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290						
Career and Technical Education	3500-3599	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	42,263.00	42,263.00	0.00	50,008.00	7,745.00	18.3%
Lottery - Unrestricted and Instructional Materials		8560	19,000.00	19,000.00	3,953.33	22,953.00	3,953.00	20.8%
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	0.00	0.00	167,744.70	1,670,562.00	1,670,562.00	New
<b>TOTAL, OTHER STATE REVENUE</b>			<b>61,263.00</b>	<b>61,263.00</b>	<b>171,698.03</b>	<b>1,743,523.00</b>	<b>1,682,260.00</b>	<b>2746.0%</b>

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<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	350,000.00	350,000.00	0.00	559,088.00		
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	217,525.00	217,525.00	2,988.05	292,267.00	74,742.00	34.4%
Interest		8660	94,723.00	94,723.00	4,689.46	94,723.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	2,592.00	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	828,004.00	828,004.00	23,205.24	1,031,455.00	203,451.00	24.6%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,011,275.00	1,011,275.00	0.00	1,166,893.00	155,618.00	15.4%
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	162,531.00	162,531.00	40,664.48	182,492.00	19,961.00	12.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,664,058.00</b>	<b>2,664,058.00</b>	<b>74,139.23</b>	<b>3,326,918.00</b>	<b>662,860.00</b>	<b>24.9%</b>
<b>TOTAL, REVENUES</b>			<b>16,614,799.00</b>	<b>16,614,799.00</b>	<b>4,913,321.17</b>	<b>19,406,336.00</b>	<b>2,791,537.00</b>	<b>16.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	234,547.00	234,547.00	111,019.96	470,742.00	(236,195.00)	-100.7%
Certificated Pupil Support Salaries		1200	155,097.00	155,097.00	38,776.83	160,598.00	(5,501.00)	-3.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,147,841.00	1,147,841.00	421,269.85	1,265,891.00	(118,050.00)	-10.3%
Other Certificated Salaries		1900	55,580.00	55,580.00	22,779.46	101,880.00	(46,300.00)	-83.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,593,065.00</b>	<b>1,593,065.00</b>	<b>593,846.10</b>	<b>1,999,111.00</b>	<b>(406,046.00)</b>	<b>-25.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	162,777.00	162,777.00	39,673.70	167,451.00	(4,674.00)	-2.9%
Classified Support Salaries		2200	363,772.00	363,772.00	96,103.00	350,736.00	13,036.00	3.6%
Classified Supervisors' and Administrators' Salaries		2300	1,129,115.00	1,129,115.00	372,765.06	1,149,948.00	(20,833.00)	-1.8%
Clerical, Technical and Office Salaries		2400	2,058,202.00	2,058,202.00	700,253.62	2,092,645.00	(34,443.00)	-1.7%
Other Classified Salaries		2900	218,798.00	218,798.00	58,271.33	250,487.00	(31,689.00)	-14.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,932,664.00</b>	<b>3,932,664.00</b>	<b>1,267,066.71</b>	<b>4,011,267.00</b>	<b>(78,603.00)</b>	<b>-2.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	267,479.00	267,479.00	92,359.84	323,513.00	(56,034.00)	-20.9%
PERS		3201-3202	873,329.00	873,329.00	283,093.96	907,077.00	(33,748.00)	-3.9%
OASDI/Medicare/Alternative		3301-3302	79,769.00	79,769.00	26,390.25	86,170.00	(6,401.00)	-8.0%
Health and Welfare Benefits		3401-3402	753,116.00	753,116.00	149,823.76	775,739.00	(22,623.00)	-3.0%
Unemployment Insurance		3501-3502	3,000.00	3,000.00	9,198.58	36,282.00	(33,282.00)	-1109.4%
Workers' Compensation		3601-3602	245,610.00	245,610.00	80,095.39	257,139.00	(11,529.00)	-4.7%
OPEB, Allocated		3701-3702	165,221.00	165,221.00	59,279.00	95,438.00	69,783.00	42.2%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,387,524.00</b>	<b>2,387,524.00</b>	<b>700,240.78</b>	<b>2,481,358.00</b>	<b>(93,834.00)</b>	<b>-3.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	276,554.00	276,554.00	39,772.42	289,684.00	(13,130.00)	-4.7%
Noncapitalized Equipment		4400	34,000.00	34,000.00	0.00	22,032.00	11,968.00	35.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>310,554.00</b>	<b>310,554.00</b>	<b>39,772.42</b>	<b>311,716.00</b>	<b>(1,162.00)</b>	<b>-0.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	106,551.00	106,551.00	17,835.90	120,770.00	(14,219.00)	-13.3%
Dues and Memberships		5300	54,727.00	54,727.00	61,678.19	76,997.00	(22,270.00)	-40.7%
Insurance		5400-5450	90,554.00	90,554.00	80,398.38	90,554.00	0.00	0.0%
Operations and Housekeeping Services		5500	395,450.00	395,450.00	70,370.96	328,992.00	66,458.00	16.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	237,495.00	237,495.00	49,512.74	254,466.00	(16,971.00)	-7.1%
Transfers of Direct Costs		5710	(99,889.00)	(99,889.00)	(21,581.33)	(102,076.00)	2,187.00	-2.2%
Transfers of Direct Costs - Interfund		5750	(11,524.00)	(11,524.00)	(363.42)	(11,524.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,165,364.00	1,165,364.00	619,112.66	2,860,779.82	(1,695,415.82)	-145.5%
Communications		5900	78,513.00	78,513.00	16,871.55	96,299.00	(17,786.00)	-22.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,017,241.00</b>	<b>2,017,241.00</b>	<b>893,835.63</b>	<b>3,715,257.82</b>	<b>(1,698,016.82)</b>	<b>-84.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	10,000.00	10,000.00	60,302.38	70,802.00	(60,802.00)	-608.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>10,000.00</b>	<b>10,000.00</b>	<b>60,302.38</b>	<b>70,802.00</b>	<b>(60,802.00)</b>	<b>-608.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
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	5,962,070.00	5,962,070.00	0.00	6,348,589.00	(386,519.00)	-6.5%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>5,962,070.00</b>	<b>5,962,070.00</b>	<b>0.00</b>	<b>6,348,589.00</b>	<b>(386,519.00)</b>	<b>-6.5%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(805,792.00)	(805,792.00)	(30,484.27)	(1,515,555.08)	709,763.08	-88.1%
Transfers of Indirect Costs - Interfund		7350	(108,029.00)	(108,029.00)	(14,715.29)	(114,073.25)	6,044.25	-5.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(913,821.00)</b>	<b>(913,821.00)</b>	<b>(45,199.56)</b>	<b>(1,629,628.33)</b>	<b>715,807.33</b>	<b>-78.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>15,299,297.00</b>	<b>15,299,297.00</b>	<b>3,509,864.46</b>	<b>17,308,472.49</b>	<b>(2,009,175.49)</b>	<b>-13.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	152,000.00	152,000.00	0.00	152,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>152,000.00</b>	<b>152,000.00</b>	<b>0.00</b>	<b>152,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	274,810.00	274,810.00	0.00	0.00	274,810.00	100.0%
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	93,201.00	93,201.00	0.00	82,163.00	11,038.00	11.8%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>368,011.00</b>	<b>368,011.00</b>	<b>0.00</b>	<b>82,163.00</b>	<b>285,848.00</b>	<b>77.7%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(838,847.00)	(838,847.00)	(5,786.57)	(1,037,995.00)	(199,148.00)	23.7%
Contributions from Restricted Revenues		8990	(301,765.00)	(301,765.00)	0.00	(9,388.00)	292,377.00	-96.9%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(1,140,612.00)</b>	<b>(1,140,612.00)</b>	<b>(5,786.57)</b>	<b>(1,047,383.00)</b>	<b>93,229.00</b>	<b>-8.2%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>(1,356,623.00)</b>	<b>(1,356,623.00)</b>	<b>(5,786.57)</b>	<b>(977,546.00)</b>	<b>379,077.00</b>	<b>-27.9%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	343,394.00	343,394.00	0.00	343,265.00	(129.00)	0.0%
2) Federal Revenue		8100-8299	3,501,981.00	3,501,981.00	1,044,329.34	12,659,878.42	9,157,897.42	261.5%
3) Other State Revenue		8300-8599	3,522,910.00	3,522,910.00	4,098,823.65	4,902,884.20	1,379,974.20	39.2%
4) Other Local Revenue		8600-8799	5,405,872.00	5,405,872.00	237,464.83	5,022,359.52	(383,512.48)	-7.1%
5) TOTAL, REVENUES			12,774,157.00	12,774,157.00	5,380,617.82	22,928,387.14		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,488,459.00	3,488,459.00	980,262.02	3,421,813.46	66,645.54	1.9%
2) Classified Salaries		2000-2999	1,943,683.00	1,943,683.00	569,636.43	2,013,473.08	(69,790.08)	-3.6%
3) Employee Benefits		3000-3999	3,055,988.00	3,055,988.00	539,606.17	2,946,678.56	109,309.44	3.6%
4) Books and Supplies		4000-4999	585,305.00	585,305.00	257,010.23	935,229.31	(349,924.31)	-59.8%
5) Services and Other Operating Expenditures		5000-5999	3,359,154.00	3,359,154.00	598,685.52	12,311,170.04	(8,952,016.04)	-266.5%
6) Capital Outlay		6000-6999	104,000.00	104,000.00	51,212.00	310,785.00	(206,785.00)	-198.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	585,612.00	585,612.00	0.00	1,366,525.30	(780,913.30)	-133.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	805,792.00	805,792.00	30,481.27	1,515,555.08	(709,763.08)	-88.1%
9) TOTAL, EXPENDITURES			13,927,993.00	13,927,993.00	3,026,893.64	24,821,229.83		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,153,836.00)	(1,153,836.00)	2,353,724.18	(1,892,842.69)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	1,140,612.00	1,140,612.00	5,786.57	1,047,383.00	(93,229.00)	-8.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,080,612.00	1,080,612.00	(54,213.43)	987,383.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(73,224.00)	(73,224.00)	2,299,510.75	(905,459.69)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,076,986.26	4,076,986.26		4,076,986.26	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,076,986.26	4,076,986.26		4,076,986.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,076,986.26	4,076,986.26		4,076,986.26		
2) Ending Balance, June 30 (E + F1e)			4,003,762.26	4,003,762.26		3,171,526.57		
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			4,003,762.26	4,003,762.26		3,171,526.57		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	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 (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Receipt from Co. Board of Sup.		8070	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
<b>Subtotal, LCFF Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	343,394.00	343,394.00	0.00	343,265.00	(129.00)	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>343,394.00</b>	<b>343,394.00</b>	<b>0.00</b>	<b>343,265.00</b>	<b>(129.00)</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	58,363.00	58,363.00	(40,602.00)	57,734.36	(628.64)	-1.1%
Special Education Discretionary Grants		8182	231,929.00	231,929.00	19,298.58	311,815.00	79,886.00	34.4%
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	47,237.00	47,237.00	0.00	47,610.00	373.00	0.8%
Pass-Through Revenues from Federal Sources		8287	424,612.00	424,612.00	0.00	1,345,525.30	920,913.30	216.9%
Title I, Part A, Basic	3010	8290	324,236.00	324,236.00	204,533.00	414,527.28	90,291.28	27.8%
Title I, Part D, Local Delinquent Programs	3025	8290	195,776.00	195,776.00	65,753.78	266,721.05	70,945.05	36.2%
Title II, Part A, Supporting Effective Instruction	4035	8290	16,084.00	16,084.00	26,404.00	18,957.60	2,873.60	17.9%

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)
Title III, Part A, Immigrant Student Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Title III, Part A, English Learner Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3040, 3045, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 3183, 4037, 4123, 4124, 4126, 4127, 4128, 4204, 5630	8290	2,189,240.00	2,189,240.00	37,957.12	2,792,983.23	603,743.23	27.6%
Other NCLB / Every Student Succeeds Act	4128, 4204, 5630	8290	2,189,240.00	2,189,240.00	37,957.12	2,792,983.23	603,743.23	27.6%
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	14,504.00	14,504.00	730,984.86	7,404,004.60	7,389,500.60	50948.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>3,501,981.00</b>	<b>3,501,981.00</b>	<b>1,044,329.34</b>	<b>12,659,878.42</b>	<b>9,157,897.42</b>	<b>261.5%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Prior Years	6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	1,312,122.00	1,312,122.00	84,829.00	1,322,815.00	10,693.00	0.8%
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	304,628.00	650,180.17	75,753.17	13.2%
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	2,647.00	2,647.00	854.58	2,647.00	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	77,267.70	85,853.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680, 6685, 6690, 6695	8590	394,651.00	394,651.00	0.00	519,000.00	124,349.00	31.5%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,153,210.00	1,153,210.00	3,631,244.37	2,322,389.03	1,169,179.03	101.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,522,910.00</b>	<b>3,522,910.00</b>	<b>4,098,823.65</b>	<b>4,902,884.20</b>	<b>1,379,974.20</b>	<b>39.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	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	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Leases and Rentals		8650	10,500.00	10,500.00	3,067.95	21,339.00	10,839.00	103.2%
Interest		8660	0.00	0.00	1,605.45	1,605.00	1,605.00	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								
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	1,316,462.00	1,316,462.00	27,263.40	643,535.52	(672,926.48)	-51.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	295,200.00	295,200.00	73,511.03	299,630.00	4,430.00	1.5%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	235,086.00	235,086.00	94,525.00	330,107.00	95,021.00	40.4%
Tuition		8710	3,544,624.00	3,544,624.00	37,492.00	3,722,143.00	177,519.00	5.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5,405,872.00</b>	<b>5,405,872.00</b>	<b>237,464.83</b>	<b>5,022,359.52</b>	<b>(383,512.48)</b>	<b>-7.1%</b>
<b>TOTAL, REVENUES</b>			<b>12,774,157.00</b>	<b>12,774,157.00</b>	<b>5,380,617.82</b>	<b>22,928,387.14</b>	<b>10,154,230.14</b>	<b>79.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,520,458.00	1,520,458.00	386,127.37	1,512,239.31	8,218.69	0.5%
Certificated Pupil Support Salaries		1200	312,374.00	312,374.00	98,191.19	318,196.17	(5,822.17)	-1.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,030,026.00	1,030,026.00	321,056.04	950,362.00	79,664.00	7.7%
Other Certificated Salaries		1900	625,601.00	625,601.00	174,887.42	641,015.98	(15,414.98)	-2.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,488,459.00</b>	<b>3,488,459.00</b>	<b>980,262.02</b>	<b>3,421,813.46</b>	<b>66,645.54</b>	<b>1.9%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	560,795.00	560,795.00	130,504.83	509,237.88	51,557.12	9.2%
Classified Support Salaries		2200	184,312.00	184,312.00	56,772.31	167,592.00	16,720.00	9.1%
Classified Supervisors' and Administrators' Salaries		2300	162,467.00	162,467.00	55,520.19	164,061.00	(1,594.00)	-1.0%
Clerical, Technical and Office Salaries		2400	437,422.00	437,422.00	140,726.90	470,772.31	(33,350.31)	-7.6%
Other Classified Salaries		2900	598,687.00	598,687.00	186,112.20	701,809.89	(103,122.89)	-17.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,943,683.00</b>	<b>1,943,683.00</b>	<b>569,636.43</b>	<b>2,013,473.08</b>	<b>(69,790.08)</b>	<b>-3.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,051,708.00	1,051,708.00	162,102.73	1,052,854.05	(1,146.05)	-0.1%
PERS		3201-3202	421,371.00	421,371.00	126,004.84	447,113.89	(25,742.89)	-6.1%
OASDI/Medicare/Alternative		3301-3302	80,478.00	80,478.00	21,973.55	82,578.03	(2,100.03)	-2.6%
Health and Welfare Benefits		3401-3402	761,109.00	761,109.00	141,184.62	730,578.76	30,530.24	4.0%
Unemployment Insurance		3501-3502	128,782.00	128,782.00	8,099.72	52,346.12	76,435.88	59.4%
Workers' Compensation		3601-3602	237,479.00	237,479.00	66,673.41	235,528.61	1,950.39	0.8%
OPEB, Allocated		3701-3702	375,061.00	375,061.00	13,567.30	345,679.10	29,381.90	7.8%
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,055,988.00</b>	<b>3,055,988.00</b>	<b>539,606.17</b>	<b>2,946,678.56</b>	<b>109,309.44</b>	<b>3.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	225,915.00	225,915.00	78,808.95	224,675.00	1,240.00	0.5%
Books and Other Reference Materials		4200	2,475.00	2,475.00	0.00	2,475.00	0.00	0.0%
Materials and Supplies		4300	317,483.00	317,483.00	97,766.55	493,417.31	(175,934.31)	-55.4%
Noncapitalized Equipment		4400	39,432.00	39,432.00	80,434.73	214,662.00	(175,230.00)	-444.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>585,305.00</b>	<b>585,305.00</b>	<b>257,010.23</b>	<b>935,229.31</b>	<b>(349,924.31)</b>	<b>-59.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,372,219.00	1,372,219.00	25,064.11	1,386,169.00	(13,950.00)	-1.0%
Travel and Conferences		5200	334,319.00	334,319.00	48,854.88	411,576.33	(77,257.33)	-23.1%
Dues and Memberships		5300	88,800.00	88,800.00	34,861.31	116,420.00	(27,620.00)	-31.1%
Insurance		5400-5450	2,462.00	2,462.00	3,071.86	3,072.00	(610.00)	-24.8%
Operations and Housekeeping Services		5500	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	265,535.00	265,535.00	70,122.15	245,536.00	19,999.00	7.5%
Transfers of Direct Costs		5710	99,889.00	99,889.00	21,348.81	102,076.00	(2,187.00)	-2.2%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,154,663.00	1,154,663.00	379,838.30	9,944,299.71	(8,789,636.71)	-761.2%
Communications		5900	40,267.00	40,267.00	15,524.10	101,021.00	(60,754.00)	-150.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,359,154.00</b>	<b>3,359,154.00</b>	<b>598,685.52</b>	<b>12,311,170.04</b>	<b>(8,952,016.04)</b>	<b>-266.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	104,000.00	104,000.00	51,212.00	282,353.00	(178,353.00)	-171.5%
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	8,902.00	(8,902.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	19,530.00	(19,530.00)	New
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>104,000.00</b>	<b>104,000.00</b>	<b>51,212.00</b>	<b>310,785.00</b>	<b>(206,785.00)</b>	<b>-198.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	424,612.00	424,612.00	0.00	1,345,525.30	(920,913.30)	-216.9%
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	140,000.00	140,000.00	0.00	0.00	140,000.00	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>585,612.00</b>	<b>585,612.00</b>	<b>0.00</b>	<b>1,366,525.30</b>	<b>(780,913.30)</b>	<b>-133.3%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	805,792.00	805,792.00	30,481.27	1,515,555.08	(709,763.08)	-88.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>805,792.00</b>	<b>805,792.00</b>	<b>30,481.27</b>	<b>1,515,555.08</b>	<b>(709,763.08)</b>	<b>-88.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>13,927,993.00</b>	<b>13,927,993.00</b>	<b>3,026,893.64</b>	<b>24,821,229.83</b>	<b>(10,893,236.83)</b>	<b>-78.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: 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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			60,000.00	60,000.00	60,000.00	60,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Bldg Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	838,847.00	838,847.00	5,786.57	1,037,995.00	199,148.00	23.7%
Contributions from Restricted Revenues		8990	301,765.00	301,765.00	0.00	9,388.00	(292,377.00)	-96.9%
<b>(e) TOTAL, CONTRIBUTIONS</b>			1,140,612.00	1,140,612.00	5,786.57	1,047,383.00	(93,229.00)	-8.2%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			1,080,612.00	1,080,612.00	(54,213.43)	987,383.00	93,229.00	-8.6%

<u>Resource</u>	<u>Description</u>	<u>2021-22 Projected Year Totals</u>
5810	Other Restricted Federal	67,643.03
6266		273,130.00
6300	Lottery: Instructional Materials	29,339.27
6500	Special Education	623,718.16
6510	Special Ed: Early Ed Individuals with Excepti	31,715.80
6536	Special Ed: Dispute Prevention and Dispute	10,334.00
6546	Mental Health-Related Services	23,303.29
7311	Classified School Employee Professional De	19,115.00
7425	Expanded Learning Opportunities (ELO) Gra	188,972.45
7428	County Safe Schools for All	200,000.00
8150	Ongoing & Major Maintenance Account (RM,	118,896.38
9010	Other Restricted Local	1,585,359.19
Total, Restricted Balance		<u>3,171,526.57</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 budget adoption. Projected ADA for county operated programs has not changed for any of the current fiscal year or two subsequent fiscal years by more than two percent since budget adoption.

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

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

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 1B-2)	First Interim Projected Year Totals (Form AI) (Form MYPI)		
<b>County and Charter School Alternative Education Grant ADA (Form A/AI, Lines B1d and C2d)</b>				
Current Year (2021-22)	92.98	92.98	0.0%	Met
1st Subsequent Year (2022-23)	92.98	92.98	0.0%	Met
2nd Subsequent Year (2023-24)	92.98	92.98	0.0%	Met
<b>District Funded County Program ADA (Form A/AI, Line B2g)</b>				
Current Year (2021-22)	32.95	32.95	0.0%	Met
1st Subsequent Year (2022-23)	32.95	32.95	0.0%	Met
2nd Subsequent Year (2023-24)	32.95	32.95	0.0%	Met
<b>County Operations Grant ADA (Form A/AI, Line B5)</b>				
Current Year (2021-22)	31,785.03	31,785.03	0.0%	Met
1st Subsequent Year (2022-23)	28,606.53	28,606.53	0.0%	Met
2nd Subsequent Year (2023-24)	28,606.53	28,606.53	0.0%	Met
<b>Charter School ADA and Charter School Funded County Program ADA (Form A/AI, Lines C1 and C3f)</b>				
Current Year (2021-22)	0.00	0.00	0.0%	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	Met

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

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

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

Explanation:  
(required if NOT met)

**2. CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 2C)	First Interim Projected Year Totals		
	Current Year (2021-22)	27,255,563.00		
1st Subsequent Year (2022-23)	26,855,563.00	27,790,927.00	3.5%	Not Met
2nd Subsequent Year (2023-24)	26,855,563.00	27,790,927.00	3.5%	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 budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF revenue.

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

SLOCOE is an excess property tax LEA. Property taxes increased by more than 2% from Budget Adoption to Actuals each year.

**3. CRITERION: Salaries and Benefits**

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

County Office Salaries and Benefits Standard Percentage Range: -6.0% to +5.0%

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01, Objects 1000-3999) (Form 01CS, Item 3B)	Projected Year Totals (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2021-22)	16,401,383.00	16,873,701.10	2.9%	Met
1st Subsequent Year (2022-23)	17,016,178.00	17,905,974.54	5.2%	Not Met
2nd Subsequent Year (2023-24)	17,308,731.00	18,600,901.54	7.5%	Not 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 NOT MET** - Projected salary and benefit costs have changed since budget adoption by more than the standard in any of the current fiscal 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 salaries and benefits.

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

Salaries and Benefits were projected to reflect the following: 2021-22-1.5 % increase to all management; 2% to classified effective 01/01/22. 2022-23-2% increase to all management, 2% increase to classified staff. Future board actions for CTA are reserved in the fund balance

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

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 4B)	First interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)</b>				
Current Year (2021-22)	3,501,981.00	12,659,878.42	261.5%	Yes
1st Subsequent Year (2022-23)	3,555,977.00	4,049,466.00	13.9%	Yes
2nd Subsequent Year (2023-24)	3,563,006.00	4,210,851.00	18.2%	Yes

**Explanation:**  
(required if Yes)

First Interim includes new Covid-19 resources as well as budgeted carry-over from 2020-21. Subsequent years include new grant awards, less one-time funding and carry-over

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2021-22)	3,584,173.00	6,646,407.20	85.4%	Yes
1st Subsequent Year (2022-23)	3,660,197.00	5,524,904.00	50.9%	Yes
2nd Subsequent Year (2023-24)	3,757,872.00	5,875,005.00	56.3%	Yes

**Explanation:**  
(required if Yes)

First Interim includes new Covid-19 resources as well as budgeted carry-over from 2020-21. Subsequent years include new grant awards, less one-time funding and carry-over

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2021-22)	8,069,930.00	8,349,277.52	3.5%	No
1st Subsequent Year (2022-23)	8,449,553.00	8,719,038.00	3.2%	No
2nd Subsequent Year (2023-24)	8,653,631.00	9,088,346.00	5.0%	No

**Explanation:**  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2021-22)	895,859.00	1,246,945.31	39.2%	Yes
1st Subsequent Year (2022-23)	916,852.00	1,137,244.00	24.0%	Yes
2nd Subsequent Year (2023-24)	936,826.00	1,163,629.00	24.2%	Yes

**Explanation:**  
(required if Yes)

First Interim includes new Covid-19 resources as well as budgeted carry-over from 2020-21. Subsequent years include new grant awards, less one-time funding and carry-over

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2021-22)	5,376,395.00	16,026,427.86	198.1%	Yes
1st Subsequent Year (2022-23)	5,428,219.00	8,568,140.00	57.8%	Yes
2nd Subsequent Year (2023-24)	5,460,015.00	8,566,258.00	56.9%	Yes

**Explanation:**  
(required if Yes)

First Interim includes new Covid-19 resources as well as budgeted carry-over from 2020-21. Subsequent years include new grant awards, less one-time funding and carry-over

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenues (Section 4A)</b>				
Current Year (2021-22)	15,156,084.00	27,655,563.14	82.5%	Not Met
1st Subsequent Year (2022-23)	15,665,727.00	18,293,408.00	16.8%	Not Met
2nd Subsequent Year (2023-24)	15,974,509.00	19,174,202.00	20.0%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)</b>				
Current Year (2021-22)	6,272,254.00	17,273,373.17	175.4%	Not Met
1st Subsequent Year (2022-23)	6,345,071.00	9,705,384.00	53.0%	Not Met
2nd Subsequent Year (2023-24)	6,396,841.00	9,729,887.00	52.1%	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 NOT MET - Projected total operating revenues have changed since budget adoption by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 4A above and will also display in the explanation box below.

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

First Interim includes new Covid-19 resources as well as budgeted carry-over from 2020-21. Subsequent years include new grant awards, less one-time funding and carry-over

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

First Interim includes new Covid-19 resources as well as budgeted carry-over from 2020-21. Subsequent years include new grant awards, less one-time funding and carry-over

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

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

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

First Interim includes new Covid-19 resources as well as budgeted carry-over from 2020-21. Subsequent years include new grant awards, less one-time funding and carry-over

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

First Interim includes new Covid-19 resources as well as budgeted carry-over from 2020-21. Subsequent years include new grant awards, less one-time funding and carry-over

**5. CRITERION: Facilities Maintenance**

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

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

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

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

	Required Minimum Contribution	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	470,019.24	473,120.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 5)		483,484.00	

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

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

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

**6. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	4.9%	5.2%	3.9%
<b>County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):</b>	1.6%	1.7%	1.3%

**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): AJ -San Luis Obispo SELPA

Yes

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223)	16,902,574.00	16,902,574.00	16,902,574.00

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2021-22)	1,120,317.51	17,390,635.49	N/A	Met
1st Subsequent Year (2022-23)	(388,235.00)	18,667,700.00	2.1%	Not Met
2nd Subsequent Year (2023-24)	(619,489.00)	19,018,132.00	3.3%	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)

Expenditures include one-time COVID-19 funds and carry-over from 2020-21. In subsequent years, excess property taxes in object 7299 increased due to 1) increase in property taxes and 2) decrease in county-wide ADA

**7. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance County School Service Fund Projected Year Totals (Form 01I, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2021-22)	9,310,801.40	Met
1st Subsequent Year (2022-23)	7,409,030.86	Met
2nd Subsequent Year (2023-24)	5,806,983.32	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance County School Service Fund (Form CASH, Line F, June Column)	Status
Current Year (2021-22)	9,788,245.00	Met

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

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

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

Explanation:  
(required if NOT met)



**8. CRITERION: Reserves**

**STANDARD:** Available reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses<sup>2</sup>:

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

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	42,271,865	34,675,301	35,256,372
<b>County Office's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	42,271,865.32	34,675,300.54	35,256,371.54
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)	42,271,865.32	34,675,300.54	35,256,371.54
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line A3 times Line A4)	1,268,155.96	1,040,259.02	1,057,691.15
6. Reserve Standard - by Amount (From percentage level chart above)	632,000.00	632,000.00	632,000.00
7. <b>County Office's Reserve Standard</b> (Greater of Line A5 or Line A6)	<b>1,268,155.96</b>	<b>1,040,259.02</b>	<b>1,057,691.15</b>

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except line 4)	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,694,842.86	1,435,315.34	1,020,123.93
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. County School Service Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)		0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	360,000.00	360,000.00	360,000.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. County Office's Available Reserve Amount (Lines B1 thru B7)	2,054,842.86	1,795,315.34	1,380,123.93
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)	4.86%	5.18%	3.91%
<b>County Office's Reserve Standard</b> (Section 8A, Line 7):	<b>1,268,155.96</b>	<b>1,040,259.02</b>	<b>1,057,691.15</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2021-22)	(838,847.00)	(1,037,995.00)	23.7%	199,148.00	Not Met
1st Subsequent Year (2022-23)	(1,150,000.00)	(1,060,000.00)	-7.8%	(90,000.00)	Not Met
2nd Subsequent Year (2023-24)	(1,175,000.00)	(1,075,000.00)	-8.5%	(100,000.00)	Not Met
<b>1b. Transfers In, County School Service Fund *</b>					
Current Year (2021-22)	152,000.00	152,000.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	152,000.00	200,000.00	31.6%	48,000.00	Not Met
2nd Subsequent Year (2023-24)	200,000.00	200,000.00	0.0%	0.00	Met
<b>1c. Transfers Out, County School Service Fund *</b>					
Current Year (2021-22)	428,011.00	142,163.00	-66.8%	(285,848.00)	Not Met
1st Subsequent Year (2022-23)	439,050.00	146,275.00	-66.7%	(292,775.00)	Not Met
2nd Subsequent Year (2023-24)	450,500.00	150,600.00	-66.6%	(299,900.00)	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

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

CONTRIBUTIONS REVISED TO REFLECT INCREASES TO RDA FUNDS AND SPECIAL EDUCATION

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

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

TRANSFERS IN WAS INCREASED TO REFLECT INCREASED OPEB TRANSFER IN FROM FUND 20. PAY-AS-YOU-GO OFFSETS IN FUND 01 WERE DECREASED IN 2020-21 AND SUBSEQUENT YEARS.

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

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

TRANSFERS OUT WERE INCREASED TO FUND 13 BASED ON PROJECTED REVENUES AND EXPENDITURES

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

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

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup>Include 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 Budget Adoption (Form 01CS, 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 Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

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

Yes

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

No

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		varied according to salary funding sources		

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, 2021
<b>TOTAL:</b>				<b>0</b>

Type of Commitment (continued):	Prior Year (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
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 (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
<b>Total Annual Payments:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Has total annual payment increased over prior year (2020-21)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

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 budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. Total OPEB liability	8,849,806.00	8,933,572.00
b. OPEB plan(s) fiduciary net position (if applicable)		0.00
c. Total/Net OPEB liability (Line 2a minus Line 2b)	8,849,806.00	8,933,572.00
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, 2021

Data must be entered.

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method		
Current Year (2021-22)	0.00	0.00
1st Subsequent Year (2022-23)	0.00	0.00
2nd Subsequent Year (2023-24)	0.00	0.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2021-22)	574,899.00	455,802.10
1st Subsequent Year (2022-23)	627,297.59	455,802.10
2nd Subsequent Year (2023-24)	658,662.47	455,802.10
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2021-22)	594,594.87	560,808.00
1st Subsequent Year (2022-23)	627,297.59	553,250.00
2nd Subsequent Year (2023-24)	658,662.47	550,002.00
d. Number of retirees receiving OPEB benefits		
Current Year (2021-22)	51	50
1st Subsequent Year (2022-23)	51	50
2nd Subsequent Year (2023-24)	51	50

4. Comments:

Retiree count in the current actuarial does not match count on retiree list



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

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

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

No
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- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?
 

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

n/a
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2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2021-22)		
1st Subsequent Year (2022-23)		
2nd Subsequent Year (2023-24)		

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

4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	38.4	36.9	36.9	36.9

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

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

No

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

Yes

Negotiations Settled Since Budget Adoption

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

or

**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

31,000

6. Amount included for any tentative salary schedule increases

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

0

0

0

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No

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

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

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

No		

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
ESTIMATED 3%	ESTIMATED 3%	ESTIMATED 3%

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No
No	No	No

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

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

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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	87.6	82.30	82.3	82.3

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

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

Yes

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

**Negotiations Settled Since Budget Adoption**

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

Jan 06, 2022

3. Period covered by the agreement:

Begin Date: Jul 01, 2021

End Date: Jun 30, 2024

4. Salary settlement:

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

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

Yes

Yes

Yes

**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")

61,500

95,218

0

2% effective 01/01/22;H&W

2% effective 07/01/22

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

Fund 01, Fund 02 SELPA, Fund 12, Fund 13

**Negotiations Not Settled**

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

Current Year  
(2021-22)

1st Subsequent Year  
(2022-23)

2nd Subsequent Year  
(2023-24)

6. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Yes	Yes	Yes
Estimated 3%	Estimated 3%	Estimated 3%

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

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

Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
No	No	No
No	No	No

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

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

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

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

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

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

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

If No, continue with section S8C.

No

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

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	40.0	42.5	42.5	42.5

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

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

Yes

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

No

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

Total cost of salary settlement

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")	1% 07/01/21;1% 01/01/22	2% 07/01/22	

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Amount included for any tentative salary schedule increases		0	0

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

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

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

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

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

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

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	7,148,233.00	7,148,233.00	5,444,763.00	7,148,233.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,754,341.00	9,754,341.00	3,760,774.00	9,754,341.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1,722.83	(95.00)	(95.00)	New
5) TOTAL, REVENUES			16,902,574.00	16,902,574.00	9,207,259.83	16,902,479.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	16,902,574.00	16,902,574.00	3,861,938.00	16,902,574.00	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			16,902,574.00	16,902,574.00	3,861,938.00	16,902,574.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	5,345,321.83	(95.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	5,345,321.83	(95.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	248,572.00	248,572.00		248,572.00	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)			248,572.00	248,572.00		248,572.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			248,572.00	248,572.00		248,572.00		
2) Ending Balance, June 30 (E + F1e)			248,572.00	248,572.00		248,477.00		
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			248,477.00	248,477.00		248,477.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9760	95.00	95.00		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)
<b>LCFF SOURCES</b>								
LCFF Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Pass-Through Revenues From Federal Sources		8287	7,148,233.00	7,148,233.00	5,444,763.00	7,148,233.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			7,148,233.00	7,148,233.00	5,444,763.00	7,148,233.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	7,842,337.00	7,842,337.00	3,015,692.00	7,842,337.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	(90,961.00)	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	1,912,004.00	1,912,004.00	836,043.00	1,912,004.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			9,754,341.00	9,754,341.00	3,760,774.00	9,754,341.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	1,817.83	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(95.00)	(95.00)	(95.00)	New
Other Local Revenue								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	1,722.83	(95.00)	(95.00)	New
<b>TOTAL, REVENUES</b>			16,902,574.00	16,902,574.00	9,207,259.83	16,902,479.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	9,044,486.00	9,044,486.00	1,252,710.00	9,044,486.00	0.00	0.0%
To County Offices		7212	15,751.00	15,751.00	0.00	15,751.00	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	7,842,337.00	7,842,337.00	2,609,228.00	7,842,337.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			16,902,574.00	16,902,574.00	3,861,938.00	16,902,574.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			16,902,574.00	16,902,574.00	3,861,938.00	16,902,574.00		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
6500	Special Education	248,477.00
Total, Restricted Balance		<u>248,477.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	26,581.00	26,581.00	18,554.60	181,362.00	134,781.00	507.1%
3) Other State Revenue		8300-8599	715,818.00	715,818.00	403,992.65	1,690,086.45	974,270.45	136.1%
4) Other Local Revenue		8600-8799	180,142.00	180,142.00	50,707.67	113,205.00	(66,937.00)	-37.2%
<b>5) TOTAL REVENUES</b>			<b>922,541.00</b>	<b>922,541.00</b>	<b>473,254.92</b>	<b>1,964,655.45</b>		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	371,296.00	371,296.00	88,399.69	368,258.00	3,038.00	0.8%
2) Classified Salaries		2000-2999	260,199.00	260,199.00	76,435.06	270,972.00	(10,773.00)	-4.1%
3) Employee Benefits		3000-3999	374,805.00	374,805.00	71,883.87	357,210.00	17,595.00	4.7%
4) Books and Supplies		4000-4999	79,495.00	79,495.00	14,890.88	183,778.00	(104,283.00)	-131.2%
5) Services and Other Operating Expenditures		5000-5999	221,581.00	221,581.00	12,329.52	651,278.57	(429,697.57)	-193.9%
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	101,236.00	101,236.00	14,715.29	107,215.25	(5,979.25)	-5.9%
<b>9) TOTAL EXPENDITURES</b>			<b>1,408,612.00</b>	<b>1,408,612.00</b>	<b>278,654.31</b>	<b>1,938,711.82</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(486,071.00)	(486,071.00)	194,600.81	25,943.63		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	274,810.00	274,810.00	0.00	0.00	(274,810.00)	-100.0%
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%
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>			<b>274,810.00</b>	<b>274,810.00</b>	<b>0.00</b>	<b>0.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(211,261.00)	(211,261.00)	194,600.61	25,943.63		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	637,491.26	637,491.26		637,491.26	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			637,491.26	637,491.26		637,491.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			637,491.26	637,491.26		637,491.26		
2) Ending Balance, June 30 (E + F1e)			426,230.26	426,230.26		663,434.89		
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			136,579.67	136,579.67		480,262.49		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	501,307.40	501,307.40		183,172.40		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			(211,656.81)	(211,656.81)		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	26,581.00	26,581.00	0.00	28,686.00	2,105.00	7.9%
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	0.00	18,554.60	132,676.00	132,676.00	New
<b>TOTAL, FEDERAL REVENUE</b>			<b>26,581.00</b>	<b>26,581.00</b>	<b>18,554.60</b>	<b>161,362.00</b>	<b>134,781.00</b>	<b>507.1%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	2,420.00	2,420.00	0.00	2,371.00	(49.00)	-2.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	529,421.00	529,421.00	446,294.00	661,833.00	132,412.00	25.0%
All Other State Revenue	All Other	8590	183,977.00	183,977.00	(42,301.35)	1,025,884.45	841,907.45	457.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>715,818.00</b>	<b>715,818.00</b>	<b>403,992.65</b>	<b>1,690,088.45</b>	<b>974,270.45</b>	<b>136.1%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	713.67	714.00	714.00	New
Net increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	(6.00)	(6.00)	(6.00)	New
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	162,067.00	162,067.00	50,000.00	94,422.00	(67,645.00)	-41.7%
Other Local Revenue								
All Other Local Revenue		8699	18,075.00	18,075.00	0.00	18,075.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>180,142.00</b>	<b>180,142.00</b>	<b>50,707.67</b>	<b>113,205.00</b>	<b>(66,937.00)</b>	<b>-37.2%</b>
<b>TOTAL, REVENUES</b>			<b>922,541.00</b>	<b>922,541.00</b>	<b>473,254.92</b>	<b>1,964,655.45</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	247,058.00	247,058.00	49,503.59	233,380.00	13,678.00	5.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	101,910.00	101,910.00	34,309.44	112,899.00	(10,789.00)	-10.6%
Other Certificated Salaries		1900	22,328.00	22,328.00	4,586.66	22,179.00	149.00	0.7%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>371,296.00</b>	<b>371,296.00</b>	<b>88,399.69</b>	<b>368,258.00</b>	<b>3,038.00</b>	<b>0.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	85,619.00	85,619.00	18,599.18	93,995.00	(8,376.00)	-9.8%
Classified Support Salaries		2200	91,676.00	91,676.00	29,945.76	93,027.00	(1,351.00)	-1.5%
Classified Supervisors' and Administrators' Salaries		2300	33,051.00	33,051.00	11,127.00	33,381.00	(330.00)	-1.0%
Clerical, Technical and Office Salaries		2400	49,853.00	49,853.00	16,783.12	50,569.00	(716.00)	-1.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>260,199.00</b>	<b>260,199.00</b>	<b>76,435.06</b>	<b>270,972.00</b>	<b>(10,773.00)</b>	<b>-4.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	87,937.00	87,937.00	13,668.75	80,004.00	7,933.00	9.0%
PERS		3201-3202	59,612.00	59,612.00	18,776.38	73,477.00	(13,865.00)	-23.3%
OASDI/Medicare/Alternative		3301-3302	9,158.00	9,158.00	2,201.50	8,902.00	256.00	2.8%
Health and Welfare Benefits		3401-3402	150,291.00	150,291.00	27,380.75	151,531.00	(1,240.00)	-0.8%
Unemployment Insurance		3501-3502	7,767.00	7,767.00	751.33	3,031.00	4,736.00	61.0%
Workers' Compensation		3601-3602	28,163.00	28,163.00	6,694.29	26,579.00	1,584.00	5.6%
OPEB, Allocated		3701-3702	31,877.00	31,877.00	2,410.67	13,686.00	18,191.00	57.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>374,805.00</b>	<b>374,805.00</b>	<b>71,883.87</b>	<b>357,210.00</b>	<b>17,595.00</b>	<b>4.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	72,495.00	72,495.00	11,345.32	172,808.00	(100,313.00)	-138.4%
Noncapitalized Equipment		4400	0.00	0.00	2,331.51	3,763.00	(3,763.00)	New
Food		4700	7,000.00	7,000.00	1,214.05	7,207.00	(207.00)	-3.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>79,495.00</b>	<b>79,495.00</b>	<b>14,890.88</b>	<b>183,778.00</b>	<b>(104,283.00)</b>	<b>-131.2%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	125,778.00	125,778.00	0.00	459,132.00	(333,354.00)	-265.0%
Travel and Conferences		5200	6,800.00	6,800.00	1,370.94	6,800.00	0.00	0.0%
Dues and Memberships		5300	250.00	250.00	180.00	250.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	25,100.00	25,100.00	7,086.20	25,100.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,300.00	7,300.00	0.00	7,675.00	(375.00)	-5.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	11,524.00	11,524.00	363.42	11,524.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	40,000.00	40,000.00	2,061.00	135,787.57	(95,787.57)	-239.5%
Communications		5900	4,829.00	4,829.00	1,267.96	5,010.00	(181.00)	-3.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>221,581.00</b>	<b>221,581.00</b>	<b>12,329.52</b>	<b>651,278.57</b>	<b>(429,697.57)</b>	<b>-193.9%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	101,236.00	101,236.00	14,715.29	107,215.25	(5,979.25)	-5.9%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>101,236.00</b>	<b>101,236.00</b>	<b>14,715.29</b>	<b>107,215.25</b>	<b>(5,979.25)</b>	<b>-5.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,408,612.00</b>	<b>1,408,612.00</b>	<b>278,654.31</b>	<b>1,938,711.82</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	274,810.00	274,810.00	0.00	0.00	(274,810.00)	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>274,810.00</b>	<b>274,810.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(274,810.00)</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>274,810.00</b>	<b>274,810.00</b>	<b>0.00</b>	<b>0.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2021/22 Projected Year Totals</u>
7810	Other Restricted State	412,811.64
9010	Other Restricted Local	67,450.85
Total, Restricted Balance		<u>480,262.49</u>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	45,979.00	45,979.00	0.00	45,979.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,865.00	3,865.00	33.08	3,865.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(4.76)	0.00	0.00	0.0%
5) TOTAL, REVENUES			49,844.00	49,844.00	28.32	49,844.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	10,004.00	10,004.00	5,011.16	15,033.00	(5,029.00)	-50.3%
2) Classified Salaries		2000-2999	22,274.00	22,274.00	5,574.52	22,859.00	(585.00)	-2.6%
3) Employee Benefits		3000-3999	29,649.00	29,649.00	3,232.42	12,434.00	17,215.00	58.1%
4) Books and Supplies		4000-4999	64,090.00	64,090.00	8,330.44	64,090.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,235.00	10,235.00	2,792.00	10,733.00	(498.00)	-4.9%
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	6,793.00	6,793.00	0.00	6,858.00	(65.00)	-1.0%
9) TOTAL, EXPENDITURES			143,045.00	143,045.00	24,940.54	132,007.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(93,201.00)	(93,201.00)	(24,912.22)	(82,163.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	93,201.00	93,201.00	0.00	82,163.00	(11,038.00)	-11.8%
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			93,201.00	93,201.00	0.00	82,163.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(24,912.22)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			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)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	45,979.00	45,979.00	0.00	45,979.00	0.00	0.0%
Donated Food Commodities		8221	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>45,979.00</b>	<b>45,979.00</b>	<b>0.00</b>	<b>45,979.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	3,865.00	3,865.00	33.08	3,865.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,865.00</b>	<b>3,865.00</b>	<b>33.08</b>	<b>3,865.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(4.76)	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%
<b>Fees and Contracts</b>								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>(4.76)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>49,844.00</b>	<b>49,844.00</b>	<b>28.32</b>	<b>49,844.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	10,004.00	10,004.00	5,011.16	15,033.00	(5,029.00)	-50.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>10,004.00</b>	<b>10,004.00</b>	<b>5,011.16</b>	<b>15,033.00</b>	<b>(5,029.00)</b>	<b>-50.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	22,274.00	22,274.00	5,574.52	22,859.00	(585.00)	-2.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>22,274.00</b>	<b>22,274.00</b>	<b>5,574.52</b>	<b>22,859.00</b>	<b>(585.00)</b>	<b>-2.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,601.00	1,601.00	847.92	2,544.00	(943.00)	-58.9%
PERS		3201-3202	4,836.00	4,836.00	1,277.12	5,237.00	(401.00)	-8.3%
OASDI/Medicare/Alternative		3301-3302	450.00	450.00	148.05	544.00	(94.00)	-20.9%
Health and Welfare Benefits		3401-3402	18,241.00	18,241.00	253.00	1,265.00	16,976.00	93.1%
Unemployment Insurance		3501-3502	397.00	397.00	51.05	180.00	217.00	54.7%
Workers' Compensation		3601-3602	1,384.00	1,384.00	455.40	1,665.00	(281.00)	-20.3%
OPEB, Allocated		3701-3702	2,740.00	2,740.00	199.88	899.00	1,741.00	63.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>29,649.00</b>	<b>29,649.00</b>	<b>3,232.42</b>	<b>12,434.00</b>	<b>17,215.00</b>	<b>58.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	7,145.00	7,145.00	315.00	7,145.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	56,945.00	56,945.00	8,015.44	56,945.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>64,090.00</b>	<b>64,090.00</b>	<b>8,330.44</b>	<b>64,090.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,879.00	5,879.00	0.00	5,879.00	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	1,002.00	1,002.00	177.00	1,500.00	(498.00)	-49.7%
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	3,354.00	3,354.00	2,615.00	3,354.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>10,235.00</b>	<b>10,235.00</b>	<b>2,792.00</b>	<b>10,733.00</b>	<b>(498.00)</b>	<b>-4.9%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	6,793.00	6,793.00	0.00	6,858.00	(65.00)	-1.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>6,793.00</b>	<b>6,793.00</b>	<b>0.00</b>	<b>6,858.00</b>	<b>(65.00)</b>	<b>-1.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>143,045.00</b>	<b>143,045.00</b>	<b>24,940.54</b>	<b>132,007.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	93,201.00	93,201.00	0.00	82,163.00	(11,038.00)	-11.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>93,201.00</b>	<b>93,201.00</b>	<b>0.00</b>	<b>82,163.00</b>	<b>(11,038.00)</b>	<b>-11.8%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Long-Term Debt Proceeds								
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>93,201.00</b>	<b>93,201.00</b>	<b>0.00</b>	<b>82,163.00</b>		

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



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Items		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			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)
<b>FEDERAL REVENUE</b>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.00	0.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFE 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	3,434.00	3,434.00	674.60	3,434.00	0.00	0.0%
5) TOTAL, REVENUES			3,434.00	3,434.00	674.60	3,434.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,434.00	3,434.00	674.60	3,434.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,000.00)	(2,000.00)	0.00	(2,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,434.00	1,434.00	674.80	1,434.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	396,449.69	396,449.69		396,449.69	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)			396,449.69	396,449.69		396,449.69		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			396,449.69	396,449.69		396,449.69		
2) Ending Balance, June 30 (E + F1e)			397,883.69	397,883.69		397,883.69		
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	37,883.69	37,883.69		37,883.69		
	COUNTYWIDE DATA PROCESSING UPGRAI	0000	37,883.69					
	COUNTYWIDE DATA PROCESSING UPGRAI	0000		37,883.69				
	COUNTYWIDE DATA PROCESSING UPGRAI	0000				37,883.69		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	360,000.00	360,000.00		360,000.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,434.00	3,434.00	577.60	3,434.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	97.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,434.00</b>	<b>3,434.00</b>	<b>674.60</b>	<b>3,434.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,434.00</b>	<b>3,434.00</b>	<b>674.60</b>	<b>3,434.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>2,000.00</b>	<b>2,000.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + e)</b>			<b>(2,000.00)</b>	<b>(2,000.00)</b>	<b>0.00</b>	<b>(2,000.00)</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	9,924.00	9,924.00	2,740.49	9,924.00	0.00	0.0%
<b>5) TOTAL, REVENUES</b>			<b>9,924.00</b>	<b>9,924.00</b>	<b>2,740.49</b>	<b>9,924.00</b>		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
<b>9) TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			<b>9,924.00</b>	<b>9,924.00</b>	<b>2,740.49</b>	<b>9,924.00</b>		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
<b>4) TOTAL, OTHER FINANCING SOURCES/USES</b>			<b>(150,000.00)</b>	<b>(150,000.00)</b>	<b>0.00</b>	<b>(150,000.00)</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(140,076.00)	(140,076.00)	2,740.49	(140,076.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,695,207.67	1,695,207.67		1,695,207.67	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,695,207.67	1,695,207.67		1,695,207.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,695,207.67	1,695,207.67		1,695,207.67		
2) Ending Balance, June 30 (E + F1e)			1,555,131.67	1,555,131.67		1,555,131.67		
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	1,555,131.67	1,555,131.67		1,555,131.67		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	9,924.00	9,924.00	2,451.49	9,924.00	0.00	0.0%
Net increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	289.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>9,924.00</b>	<b>9,924.00</b>	<b>2,740.49</b>	<b>9,924.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>9,924.00</b>	<b>9,924.00</b>	<b>2,740.49</b>	<b>9,924.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>150,000.00</b>	<b>150,000.00</b>	<b>0.00</b>	<b>150,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + e)</b>			<b>(150,000.00)</b>	<b>(150,000.00)</b>	<b>0.00</b>	<b>(150,000.00)</b>		

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	923.00	923.00	232.31	923.00	0.00	0.0%
5) TOTAL, REVENUES			923.00	923.00	232.31	923.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	75,125.00	75,125.00	36,934.00	148,429.00	(73,304.00)	-97.6%
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			75,125.00	75,125.00	36,934.00	148,429.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(74,202.00)	(74,202.00)	(36,701.69)	(147,508.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	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			60,000.00	60,000.00	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,202.00)	(14,202.00)	23,298.31	(87,506.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	138,087.85	138,087.85		138,087.85	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)								
			138,087.85	138,087.85		138,087.85		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			138,087.85	138,087.85		138,087.85		
2) Ending Balance, June 30 (E + F1e)								
			123,885.85	123,885.85		50,581.85		
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) Legally Restricted Balance								
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	123,885.85	123,885.85		50,581.85		
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)
<b>FEDERAL REVENUE</b>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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	923.00	923.00	198.31	923.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	34.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			923.00	923.00	232.31	923.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			923.00	923.00	232.31	923.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	75,125.00	75,125.00	36,934.00	148,429.00	(73,304.00)	-97.6%
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%
Lease Assets		6600	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>75,125.00</b>	<b>75,125.00</b>	<b>36,934.00</b>	<b>148,429.00</b>	<b>(73,304.00)</b>	<b>-97.6%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7436	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>75,125.00</b>	<b>75,125.00</b>	<b>36,934.00</b>	<b>148,429.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>60,000.00</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Disposal of Capital Assets		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8960	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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>60,000.00</b>	<b>60,000.00</b>	<b>60,000.00</b>	<b>60,000.00</b>		

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





Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program Alternative Education Grant ADA</b>						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	28.48	28.48	28.48	28.48	0.00	0%
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%
<b>d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)</b>	<b>92.98</b>	<b>92.98</b>	<b>92.98</b>	<b>92.98</b>	<b>0.00</b>	<b>0%</b>
<b>2. District Funded County Program ADA</b>						
a. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	32.95	32.95	32.95	32.95	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
<b>g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)</b>	<b>32.95</b>	<b>32.95</b>	<b>32.95</b>	<b>32.95</b>	<b>0.00</b>	<b>0%</b>
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)</b>	<b>125.93</b>	<b>125.93</b>	<b>125.93</b>	<b>125.93</b>	<b>0.00</b>	<b>0%</b>
<b>4. Adults in Correctional Facilities</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0%</b>
<b>5. County Operations Grant ADA</b>	<b>31,785.03</b>	<b>31,785.03</b>	<b>31,785.03</b>	<b>31,785.03</b>	<b>0.00</b>	<b>0%</b>
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



**SAN LUIS OBISPO COUNTY OFFICE OF EDUCATION**

ACTUAL AND PROJECTED MONTHLY CASH FLOWS  
GENERAL FUND as of November 30, 2021

**2021-22 FISCAL YEAR, First Interim**

**Projected Cash Flow**

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTAL
<b>A. BEGINNING CASH</b>	9,610,356	8,202,793	9,442,415	12,998,612	15,037,396	17,658,751	26,442,900	9,560,637	8,112,054	21,304,052	26,117,320	18,360,245	9,610,356
<b>B. RECEIPTS</b>													
Revenue Limit:	0	39,941	758,873	3,002,272	1,699,908	9,209,435	910,388	1,113,985	1,517,063	6,337,342	471,135	628,580	25,688,922
Property Tax	82,924	480,058	154,153	149,263	205,689	141,012	276,696	167,990	157,368	150,284	150,078	385,528	2,501,043
State Aid	0	0	0	0	0	9,782	(2,365,400)	(4,436,023)	(48,790)	(80,354)	(2,011,356)	(4,578,664)	(13,510,805)
Other	36,766	470,611	445,944	91,009	638,322	417,356	2,459,116	711,966	3,147,870	1,696,887	(24,691)	2,568,703	12,659,878
Federal Revenues	(4,508)	144,619	3,827,776	302,634	(61,130)	74,210	85,870	93,684	564,562	265,169	43,884	1,309,636	6,646,407
Other State Revenues	18,470	9,155	87,365	136,614	137,962	587,962	439,241	512,270	1,101,956	268,945	429,270	4,560,068	8,349,278
Interfund Transfers In	0	0	0	0	0	10,531	0	0	0	0	889	140,580	152,000
All Other Financing Sources	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Receipts/Non-Revenue	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL RECEIPTS</b>	133,652	1,144,384	5,274,111	3,741,792	2,620,751	10,450,288	1,805,911	(1,836,108)	6,440,029	8,638,273	(940,791)	5,014,431	42,486,723
<b>C. DISBURSEMENTS</b>													
Certificated Salary	347,931	301,627	457,246	467,304	477,673	6,987	935,510	474,022	477,062	483,318	471,860	520,383	5,420,924
Classified Salary	402,704	429,677	512,378	491,945	509,744	493,232	503,735	516,009	512,073	508,296	495,094	649,853	6,024,740
Employee Benefits	201,593	196,267	400,411	441,585	444,669	296,059	556,737	464,161	428,313	359,144	386,936	1,252,171	5,428,037
Supplies	11,949	185,877	62,618	36,338	71,952	61,748	70,843	98,329	76,813	83,906	132,191	354,384	1,246,945
Services	398,001	337,673	342,791	414,066	688,361	676,823	1,802,581	1,229,252	2,512,811	1,111,994	988,962	5,523,122	16,026,428
Capital Outlays	0	0	51,212	60,302	5,406	9,935	24,480	40,401	16,226	10,458	123,124	40,043	381,587
Other Outgo	0	0	(14,718)	0	26,233	799,399	1,945,890	67,656	67,656	576,733	(29,073)	3,730,532	7,715,114
Interfund Transfers Out	0	0	(60,000)	0	0	0	0	(25,000)	0	0	0	0	(114,073)
All Other Financing Uses	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Disbursements/Non-Expenditure	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>TOTAL DISBURSEMENTS</b>	1,362,169	1,451,121	1,751,928	1,911,540	2,224,038	2,344,182	5,639,776	2,864,830	4,090,954	3,133,850	3,084,828	12,070,487	42,129,703
<b>A/R</b>	730,510	2,446,815	813,578	285,546	2,248,939	1,193,922	(12,393,463)	3,299,174	11,094,030	345,721	(2,215,511)	0	7,849,259
<b>A/P &amp; Deferred Revenue</b>	909,556	900,456	779,564	77,013	24,298	515,879	454,935	46,819	251,108	1,036,875	1,515,944	1,515,944	8,028,390
<b>D. NET CASH FLOW</b>	(1,407,563)	1,239,622	3,556,197	2,038,785	2,621,355	8,784,148	(16,882,263)	(1,448,583)	13,191,998	4,813,268	(7,757,074)	(8,572,000)	177,889
<b>E. ENDING CASH</b>	8,202,793	9,442,415	12,998,612	15,037,396	17,658,751	26,442,900	9,560,637	8,112,054	21,304,052	26,117,320	18,360,245	9,788,245	9,788,245



Section I - Expenditures	Funds 01, 09, and 62			2021-22 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	42,271,865.32
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	12,609,509.42
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	200,978.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	21,000.00
4. Other Transfers Out	All	9200	7200-7299	6,348,589.00
5. Interfund Transfers Out	All	9300	7600-7629	142,163.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,264,103.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	3,722,143.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				11,698,976.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	82,163.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures subject to MOE (Line A minus lines B and C10, plus lines D1 and D2)				18,045,542.90

<b>Section II - Expenditures Per ADA</b>		<b>2021-22 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column D, sum of lines B1d and C9)*		92.98
B. Expenditures per ADA (Line I.E divided by Line II.A)		194,079.83
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	16,156,547.36	165,199.87
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section IV)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	16,156,547.36	165,199.87
B. Required effort (Line A.2 times 90%)	14,540,892.62	148,679.88
C. Current year expenditures (Line I.E and Line II.B)	18,045,542.90	194,079.83
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under ESSA covered programs in FY 2023-24 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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





Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
		31,785.03	-10.00%	28,606.53	0.00%	28,606.53
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	14,679,160.00	-2.72%	14,280,122.00	0.00%	14,280,122.00
2. Federal Revenues	8100-8299	12,659,878.42	-68.01%	4,049,466.00	3.99%	4,210,851.00
3. Other State Revenues	8300-8599	6,646,407.20	-16.87%	5,524,904.00	6.34%	5,875,005.00
4. Other Local Revenues	8600-8799	8,349,277.52	4.43%	8,719,038.00	4.24%	9,088,346.00
5. Other Financing Sources						
a. Transfers In	8900-8929	152,000.00	31.58%	200,000.00	0.00%	200,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		42,486,723.14	-22.86%	32,773,530.00	2.69%	33,654,324.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				5,420,924.46		5,638,020.46
b. Step & Column Adjustment				207,349.00		199,241.00
c. Cost-of-Living Adjustment				65,194.00		43,304.00
d. Other Adjustments				(55,447.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,420,924.46	4.00%	5,638,020.46	4.30%	5,880,565.46
2. Classified Salaries						
a. Base Salaries				6,024,740.08		6,362,989.08
b. Step & Column Adjustment				180,536.00		190,893.00
c. Cost-of-Living Adjustment				164,570.00		43,613.00
d. Other Adjustments				(6,857.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,024,740.08	5.61%	6,362,989.08	3.69%	6,597,495.08
3. Employee Benefits	3000-3999	5,428,036.56	8.79%	5,904,965.00	3.69%	6,122,841.00
4. Books and Supplies	4000-4999	1,246,945.31	-8.80%	1,137,244.00	2.32%	1,163,629.00
5. Services and Other Operating Expenditures	5000-5999	16,026,427.86	-46.54%	8,568,140.00	-0.02%	8,566,258.00
6. Capital Outlay	6000-6999	381,587.00	-60.43%	150,978.00	0.00%	150,978.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,715,114.30	-10.81%	6,880,758.00	-2.07%	6,738,065.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(114,073.25)	0.00%	(114,069.00)	-0.01%	(114,060.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	142,163.00	2.89%	146,275.00	2.96%	150,600.00
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)		42,271,865.32	-17.97%	34,675,300.54	1.68%	35,256,371.54
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		214,857.82		(1,901,770.54)		(1,602,047.54)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,095,943.58		9,310,801.40		7,409,030.86
2. Ending Fund Balance (Sum lines C and D1)		9,310,801.40		7,409,030.86		5,806,983.32
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,475.00		25,475.00		25,475.00
b. Restricted	9740	3,171,526.57		1,657,991.03		675,432.49
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	4,418,956.97		4,290,249.49		4,085,951.90
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,694,842.86		1,435,315.34		1,020,123.93
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,310,801.40		7,409,030.86		5,806,983.32

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,694,842.86		1,435,315.34		1,020,123.93
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	360,000.00		360,000.00		360,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2c)		2,054,842.86		1,795,315.34		1,380,123.93
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		4.86%		5.18%		3.91%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For counties that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? <u>Yes</u>						
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<u>AJ -San Luis Obispo SELPA</u>						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		16,902,574.00		16,902,574.00		16,902,574.00
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)						
		42,271,865.32		34,675,300.54		35,256,371.54
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
		42,271,865.32		34,675,300.54		35,256,371.54
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)						
		42,271,865.32		34,675,300.54		35,256,371.54
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)						
		1,268,155.96		1,040,259.02		1,057,691.15
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)						
		1,268,155.96		1,040,259.02		1,057,691.15
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)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
		31,785.03	-10.00%	28,606.53	0.00%	28,606.53
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	14,335,895.00	-2.78%	13,936,857.00	0.00%	13,936,857.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,743,523.00	2.45%	1,786,193.00	3.07%	1,841,030.00
4. Other Local Revenues	8600-8799	3,326,918.00	2.69%	3,416,415.00	2.32%	3,495,756.00
5. Other Financing Sources						
a. Transfers In	8900-8929	152,000.00	31.58%	200,000.00	0.00%	200,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,047,383.00)	1.20%	(1,060,000.00)	1.42%	(1,075,000.00)
6. Total (Sum lines A1 thru A5c)		18,510,953.00	-1.25%	18,279,465.00	0.65%	18,398,643.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,999,111.00		2,124,278.00
b. Step & Column Adjustment				59,973.00		63,728.00
c. Cost-of-Living Adjustment				65,194.00		43,304.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,999,111.00	6.26%	2,124,278.00	5.04%	2,231,310.00
2. Classified Salaries						
a. Base Salaries				4,011,267.00		4,249,770.00
b. Step & Column Adjustment				120,338.00		127,493.00
c. Cost-of-Living Adjustment				118,165.00		38,430.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,011,267.00	5.95%	4,249,770.00	3.90%	4,415,693.00
3. Employee Benefits	3000-3999	2,481,358.00	11.33%	2,762,499.00	4.62%	2,890,118.00
4. Books and Supplies	4000-4999	311,716.00	2.65%	319,976.00	2.36%	327,528.00
5. Services and Other Operating Expenditures	5000-5999	3,715,257.82	0.04%	3,716,780.00	2.42%	3,806,870.00
6. Capital Outlay	6000-6999	70,802.00	0.00%	70,802.00	0.00%	70,802.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,348,589.00	1.64%	6,452,714.00	-2.21%	6,310,021.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,629,628.33)	-31.56%	(1,115,394.00)	0.84%	(1,124,810.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	82,163.00	5.00%	86,275.00	5.01%	90,600.00
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)		17,390,635.49	7.34%	18,667,700.00	1.88%	19,018,132.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		1,120,317.51		(388,235.00)		(619,489.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)						
		5,018,957.32		6,139,274.83		5,751,039.83
2. Ending Fund Balance (Sum lines C and D1)						
		6,139,274.83		5,751,039.83		5,131,550.83
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	4,418,956.97		4,290,249.49		4,085,951.90
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,694,842.86		1,435,315.34		1,020,123.93
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,139,274.83		5,751,039.83		5,131,550.83

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,694,842.86		1,435,315.34		1,020,123.93
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	360,000.00		360,000.00		360,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)						
		2,054,842.86		1,795,315.34		1,380,123.93
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
SEE NARRATIVE						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
County Operations Grant ADA (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted from Form AI, Line B5)						
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	343,265.00	0.00%	343,265.00	0.00%	343,265.00
2. Federal Revenues	8100-8299	12,659,878.42	-68.01%	4,049,466.00	3.99%	4,210,851.00
3. Other State Revenues	8300-8599	4,902,884.20	-23.74%	3,738,711.00	7.90%	4,033,975.00
4. Other Local Revenues	8600-8799	5,022,359.52	5.58%	5,302,623.00	5.47%	5,592,590.00
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	1,047,383.00	1.20%	1,060,000.00	1.42%	1,075,000.00
6. Total (Sum lines A1 thru A5c)		23,975,770.14	-39.55%	14,494,065.00	5.25%	15,255,681.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,421,813.46		3,513,742.46
b. Step & Column Adjustment				147,376.00		135,513.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(55,447.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,421,813.46	2.69%	3,513,742.46	3.86%	3,649,255.46
2. Classified Salaries						
a. Base Salaries				2,013,473.08		2,113,219.08
b. Step & Column Adjustment				60,198.00		63,400.00
c. Cost-of-Living Adjustment				46,405.00		5,183.00
d. Other Adjustments				(6,857.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,013,473.08	4.95%	2,113,219.08	3.25%	2,181,802.08
3. Employee Benefits	3000-3999	2,946,678.56	6.64%	3,142,466.00	2.87%	3,232,723.00
4. Books and Supplies	4000-4999	935,229.31	-12.61%	817,268.00	2.30%	836,101.00
5. Services and Other Operating Expenditures	5000-5999	12,311,170.04	-60.59%	4,851,360.00	-1.90%	4,759,388.00
6. Capital Outlay	6000-6999	310,785.00	-74.20%	80,176.00	0.00%	80,176.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,366,525.30	-68.68%	428,044.00	0.00%	428,044.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,515,555.08	-33.93%	1,001,325.00	0.94%	1,010,750.00
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)		24,881,229.83	-35.66%	16,007,600.54	1.44%	16,238,239.54
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(905,459.69)		(1,513,535.54)		(982,558.54)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,076,986.26		3,171,526.57		1,657,991.03
2. Ending Fund Balance (Sum lines C and D1)		3,171,526.57		1,657,991.03		675,432.49
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,171,526.57		1,657,991.03		675,432.49
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)		3,171,526.57		1,657,991.03		675,432.49

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2022-23 Projection (C)	% Change (Cols. E-C/C) (D)	2023-24 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. County School Service Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
USED SSC DARTBOARD. ALL ASSUMPTIONS INCLUDED IN NARRATIVE						

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	(11,524.00)	0.00	(114,073.25)				
Other Sources/Uses Detail					152,000.00	142,163.00		
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	11,524.00	0.00	107,215.25	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	6,858.00	0.00				
Other Sources/Uses Detail					82,163.00	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	2,000.00		
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	150,000.00		
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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8800-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	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								
781 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>11,524.00</b>	<b>(11,524.00)</b>	<b>114,073.25</b>	<b>(114,073.25)</b>	<b>294,163.00</b>	<b>294,163.00</b>		



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First Interim  
2021-22 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.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
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.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
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.	<u>PASSED</u>
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.	<u>EXCEPTION</u>

ACCOUNT

FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
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01-0000-0-0000-0000-8625	0000	8625	559,088.00
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Explanation:RDA funds tracked in restricted resource via a contribution

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

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

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

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

INTRAED-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

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	3210	5300	-603.00
Explanation:PRIOR YEAR CL			
01	6536	5800	-6,917.00
Explanation:PRIOR YEAR CL			
01	6685	4300	-12,419.00
Explanation:PRIOR YEAR CL			
01	6685	5300	-200.00

Explanation:PRIOR YEAR CL

01 7425 4300 -279.00

Explanation:PRIOR YEAR CL

01 7425 8590 -215,900.00

Explanation:COVID 19 FUNDS

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

FUND	RESOURCE	VALUE
01	7425	-215,900.00

Explanation:COIVD 19

10	0000	-95.00
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Explanation:NEGATIVE INTEREST

**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

FUND	RESOURCE	FUNCTION	VALUE
01	3210	7150	-603.00

Explanation:COVID 19

01	6500	3900	-20,336.00
----	------	------	------------

Explanation:PRIOR YEAR CL

01	6536	2200	-6,917.00
----	------	------	-----------

Explanation:CORRECT AT SECOND INTERIM

01	6546	2200	-22,681.00
----	------	------	------------

Explanation:CORRECT AT 2ND INTERIM

**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.) EXCEPTION

Explanation:SEE spreadsheet

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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First Interim  
2021-22 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:

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- 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.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
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.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
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.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>

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) do not net to zero by fund. EXCEPTION

FUND	OBJECT 5710
01	-232.52

Explanation:CORRECTED AFTER THE 10/31/21 FIRST INTERIM CUTOFF

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.