

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

Signed: _____
County Superintendent or Designee

Date: _____

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

To the State Superintendent of Public Instruction:

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

Meeting Date: March 15, 2022

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: Ivan Myrick Telephone: 916-228-2253

Title: Director, Financial Services E-mail: imyrick@scoe.net

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Projected ADA for County Operations Grant or county operated programs has not changed for any of the current or two subsequent fiscal years by more than two percent since first interim.		<input checked="" type="checkbox"/>

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the county office have long-term (multiyear) commitments or debt agreements?		X
		<ul style="list-style-type: none"> • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2020-21) annual payment? 		X
		<ul style="list-style-type: none"> • 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
		<ul style="list-style-type: none"> • If yes, have there been changes since first interim in OPEB liabilities? 		X
S7b	Other Self-insurance Benefits	Does the county office operate any self-insurance programs (e.g., workers' compensation)?	X	
		<ul style="list-style-type: none"> • If yes, have there been changes since first interim in self-insurance liabilities? 	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		<ul style="list-style-type: none"> • Certificated? (Section S8A, Line 1b) 	X	
		<ul style="list-style-type: none"> • 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	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
B. COUNTY OFFICE OF EDUCATION						
1. County Program Alternative Education Grant ADA						
a. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
b. Juvenile Halls, Homes, and Camps	114.02	122.06	122.06	122.06	0.00	0%
c. Probation Referred, On Probation or Parole, Expelled per EC 48915(a) or (c) [EC 2574(c)(4)(A)]	7.51	4.79	4.79	4.79	0.00	0%
d. Total, County Program Alternative Education ADA (Sum of Lines B1a through B1c)	121.53	126.85	126.85	126.85	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools	412.93	482.87	482.87	482.87	0.00	0%
b. Special Education-Special Day Class	253.42	165.24	165.24	165.24	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year	29.42	2.42	2.42	2.42	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools	0.00	0.00	0.00	0.00	0.00	0%
f. County School Tuition Fund (Out of State Tuition) [EC 2000 and 46380]	0.00	0.00	0.00	0.00	0.00	0%
g. Total, District Funded County Program ADA (Sum of Lines B2a through B2f)	695.77	650.53	650.53	650.53	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1d and B2g)	817.30	777.38	777.38	777.38	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	237,519.11	219,855.30	219,855.30	219,855.30	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources	8010-8099		30,421,655.00	30,478,300.00	21,570,940.71	30,478,300.00	0.00	0.0%
2) Federal Revenue	8100-8299		10,763,106.00	17,650,427.00	3,782,167.11	17,650,427.00	0.00	0.0%
3) Other State Revenue	8300-8599		23,993,596.00	26,336,123.00	11,477,274.70	26,336,123.00	0.00	0.0%
4) Other Local Revenue	8600-8799		36,919,272.00	45,494,985.00	10,147,764.88	45,494,985.00	0.00	0.0%
5) TOTAL, REVENUES			102,097,629.00	119,959,835.00	46,978,147.40	119,959,835.00		
B. EXPENDITURES								
1) Certificated Salaries	1000-1999		23,359,918.00	24,100,874.00	13,239,177.05	24,100,874.00	0.00	0.0%
2) Classified Salaries	2000-2999		31,234,124.00	32,170,470.00	17,990,780.46	32,170,470.00	0.00	0.0%
3) Employee Benefits	3000-3999		20,078,256.00	23,091,797.00	12,638,932.08	23,091,797.00	0.00	0.0%
4) Books and Supplies	4000-4999		2,300,063.00	3,782,839.00	1,175,499.40	3,782,839.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		20,503,674.00	34,539,466.00	11,121,277.05	34,539,466.00	0.00	0.0%
6) Capital Outlay	6000-6999		654,198.00	2,269,008.00	1,201,808.12	2,269,008.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299		612,021.00	632,462.00	0.00	632,462.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7400-7499		(745,374.00)	(769,502.00)	(5,568.25)	(769,502.00)	0.00	0.0%
9) TOTAL, EXPENDITURES	7300-7399		97,996,880.00	119,817,414.00	57,361,905.91	119,817,414.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			4,100,749.00	142,421.00	(10,383,758.51)	142,421.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		480,150.00	480,150.00	0.00	480,150.00	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			(480,150.00)	(480,150.00)	0.00	(480,150.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,620,599.00	(337,729.00)	(10,383,758.51)	(337,729.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	97,655,799.00	97,655,799.00			97,655,799.00	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)		97,655,799.00	97,655,799.00			97,655,799.00		
d) Other Restatements	9795	0.00	0.00			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		97,655,799.00	97,655,799.00			97,655,799.00		
2) Ending Balance, June 30 (E + F1e)		101,276,398.00	97,318,070.00			97,318,070.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711	30,000.00	30,000.00			30,000.00		
Stores	9712	0.00	0.00			0.00		
Prepaid Items	9713	0.00	0.00			0.00		
All Others	9719	0.00	0.00			0.00		
b) Restricted	9740	15,129,626.14	13,802,146.14			13,802,146.14		
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	46,480,464.76	48,666,190.76			48,666,190.76		
Accountability & Assessment	0000	9780	158,836.18					
Adult Re-Entry Programs	0000	9780	702,499.64					
After School - Local	0000	9780	74,288.34					
AVID - Local	0000	9780	111,784.38					
CAASPP	0000	9780	137,322.80					
CA Student Opportnity & Access Prog	0000	9780	185,633.65					
Career Tech Ed Incentive - Local	0000	9780	38,407.32					
Career Technical Education	0000	9780	6,109,554.34					
Civics Engagement Projects	0000	9780	196,605.15					
CNTS/Telephones	0000	9780	790,621.74					
Community Schools	0000	9780	2,687,417.87					
Community Schools CARE	0000	9780	646,645.34					
Curriculum & Instruction Local	0000	9780	6,719,546.27					
Deferred Maintenance	0000	9780	388,571.00					
English Language Prof Devlp	0000	9780	45,988.28					
Foster Youth Services - Local	0000	9780	899,152.48					
Gerber Community Sch Construction	0000	9780	10,000,000.00					
Health & Welfare Pool	0000	9780	2,107,251.11					
Information Services	0000	9780	441,723.90					
Instructional Support Services	0000	9780	2,201,774.43					
Internet & Media Services	0000	9780	82,172.59					
K-12 Coaching	0000	9780	93,870.78					
MAA-SpEd/EarlyLrng/ProjTeach/Prev	0000	9780	1,722,666.08					
Misc. Unrestricted	0000	9780	(1,357.36)					
PrevLocal/FNL/CL/ProjSAVE Local	0000	9780	117,556.09					
Planning & Improvement - Local	0000	9780	172,500.31					
School of Education - Leadership	0000	9780	800,207.65					
School of Education - Teaching	0000	9780	2,593,304.71					
SCOE Arts Program	0000	9780	71,315.00					

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)
Sly Park	0000	9780	444,998.20					
System of Support	0000	9780	5,606,413.92					
Technology Svcs Local/Video Prod	0000	9780	41,692.19					
Williams-Related Oversight	0000	9780	91,500.38					
Accountability & Assessment	0000	9780		298,692.18				
Adult Re-Entry Programs	0000	9780		569,586.64				
After School - Local	0000	9780		74,288.34				
AVID - Local	0000	9780		221,452.38				
CAASPP	0000	9780		100,822.80				
CA Student Opportnity & Access Prog	0000	9780		306,571.65				
Career Tech Ed Incentive - Local	0000	9780		80,859.32				
Career Technical Education	0000	9780		5,843,831.34				
Civics Engagement Projects	0000	9780		219,199.15				
CNTS/Telephones	0000	9780		896,114.74				
Community Schools	0000	9780		3,205,738.87				
Community Schools CARE	0000	9780		756,441.34				
Curriculum & Instruction Local	0000	9780		7,182,707.27				
Deferred Maintenance	0000	9780		448,906.00				
English Language Prof Devlp	0000	9780		177,720.28				
Foster Youth Services - Local	0000	9780		810,374.48				
Gerber Community Sch Construction	0000	9780		10,000,000.00				
Health & Welfare Pool	0000	9780		2,069,107.11				
Information Services	0000	9780		429,607.90				
Instructional Support Services	0000	9780		2,281,419.43				
Internet & Media Services	0000	9780		316,731.59				
Juvenile Court Schools	0000	9780		530,880.19				
K-12 Coaching	0000	9780		93,870.78				
MAA-SpEd/EarlyLrng/ProjTeach/Prev	0000	9780		1,750,633.08				
Misc. Unrestricted PrevLocal/FNL/CL/ProjSAVE Local	0000	9780		89,878.45				
PrevLocal/FNL/CL/ProjSAVE Local	0000	9780		332,189.09				
Planning & Improvement - Local	0000	9780		168,086.31				
School of Education - Leadership	0000	9780		600,896.65				
School of Education - Teaching	0000	9780		2,766,539.71				
SCOE Arts Program	0000	9780		44,769.00				
Sly Park	0000	9780		444,246.20				
System of Support	0000	9780		5,408,275.92				
Technology Svcs Local/Video Prod	0000	9780		120,362.19				
Williams-Related Oversight	0000	9780		25,390.38				
Other Assignments	0000	9780				48,666,190.76		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		2,132,000.00	2,405,951.28		2,405,951.28		
Unassigned/Unappropriated Amount	9790		37,504,307.10	32,413,781.82		32,413,781.82		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources	8010-8099	29,508,977.00	29,553,785.00	21,570,940.71	29,553,785.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	15,900.00	1,624.73	15,900.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	1,714,664.00	1,688,273.00	1,176,489.18	1,688,273.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	14,306,117.00	14,816,390.00	6,608,125.26	14,816,390.00	0.00	0.00	0.0%
5) TOTAL, REVENUES		45,529,758.00	46,074,348.00	29,357,179.88	46,074,348.00			
B. EXPENDITURES								
1) Certificated Salaries	1000-1999	9,023,011.00	8,328,550.00	4,777,389.43	8,328,550.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	15,109,892.00	14,896,059.00	8,437,881.22	14,896,059.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	8,215,010.00	10,401,252.00	6,903,723.46	10,401,252.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	1,310,519.00	1,507,212.00	521,312.59	1,507,212.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	6,809,108.00	7,566,225.00	3,111,624.85	7,566,225.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	610,000.00	2,053,708.00	1,189,121.28	2,053,708.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299	114,521.00	134,962.00	0.00	134,962.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7400-7499	(4,597,451.00)	(5,441,813.00)	(64,732.66)	(5,441,813.00)	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES	7300-7399	36,594,610.00	39,446,155.00	24,876,320.17	39,446,155.00			
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		8,935,148.00	6,628,193.00	4,480,859.71	6,628,193.00			
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	480,150.00	480,150.00	0.00	480,150.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	(4,757,186.00)	(5,081,079.00)	(1,512,349.00)	(5,081,079.00)	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(5,237,336.00)	(5,561,229.00)	(1,512,349.00)	(5,561,229.00)			

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,697,812.00	1,066,964.00	2,968,510.71	1,066,964.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	82,448,959.86	82,448,959.86			82,448,959.86	0.00	0.0%
b) Audit Adjustments	9793	0.00	0.00			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		82,448,959.86	82,448,959.86			82,448,959.86		
d) Other Restatements	9795	0.00	0.00			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		82,448,959.86	82,448,959.86			82,448,959.86		
2) Ending Balance, June 30 (E + F1e)		86,146,771.86	83,515,923.86			83,515,923.86		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711	30,000.00	30,000.00			30,000.00		
Stores	9712	0.00	0.00			0.00		
Prepaid Items	9713	0.00	0.00			0.00		
All Others	9719	0.00	0.00			0.00		
b) Restricted	9740	0.00	0.00			0.00		
c) Committed								
Stabilization Arrangements	9750	0.00	0.00			0.00		
Other Commitments	9760	0.00	0.00			0.00		
d) Assigned								
Other Assignments	9780	46,480,464.76	48,666,190.76			48,666,190.76		
Accountability & Assessment	0000	9780	158,836.18					
Adult Re-Entry Programs	0000	9780	702,499.64					
After School - Local	0000	9780	74,288.34					
AVID - Local	0000	9780	111,784.38					
CAASPP	0000	9780	137,322.80					
CA Student Opportnity & Access Prog	0000	9780	185,633.65					
Career Tech Ed Incentive - Local	0000	9780	38,407.32					
Career Technical Education	0000	9780	6,109,554.34					
Civics Engagement Projects	0000	9780	196,605.15					
CNTS/Telephones	0000	9780	790,621.74					
Community Schools	0000	9780	2,687,417.87					
Community Schools CARE	0000	9780	646,645.34					
Curriculum & Instruction Local	0000	9780	6,719,546.27					
Deferred Maintenance	0000	9780	388,571.00					
English Language Prof Devlp	0000	9780	45,988.28					
Foster Youth Services - Local	0000	9780	899,152.48					
Gerber Community Sch Construction	0000	9780	10,000,000.00					
Health & Welfare Pool	0000	9780	2,107,251.11					
Information Services	0000	9780	441,723.90					
Instructional Support Services	0000	9780	2,201,774.43					
Internet & Media Services	0000	9780	82,172.59					
K-12 Coaching	0000	9780	93,870.78					
MAA-SpEd/EarlyLrng/ProjTeach/Prev	0000	9780	1,722,666.08					
Misc. Unrestricted	0000	9780	(1,357.36)					
PrevLocal/FNL/CL/ProjSAVE Local	0000	9780	117,556.09					
Planning & Improvement - Local	0000	9780	172,500.31					
School of Education - Leadership	0000	9780	800,207.65					
School of Education - Teaching	0000	9780	2,593,304.71					
SCOE Arts Program	0000	9780	71,315.00					

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)
Sly Park	0000	9780	444,998.20					
System of Support	0000	9780	5,606,413.92					
Technology Svcs Local/Video Prod	0000	9780	41,692.19					
Williams-Related Oversight	0000	9780	91,500.38					
Accountability & Assessment	0000	9780		298,692.18				
Adult Re-Entry Programs	0000	9780		569,586.64				
After School - Local	0000	9780		74,288.34				
AVID - Local	0000	9780		221,452.38				
CAASPP	0000	9780		100,822.80				
CA Student Opportnity & Access Prog	0000	9780		306,571.65				
Career Tech Ed Incentive - Local	0000	9780		80,859.32				
Career Technical Education	0000	9780		5,843,831.34				
Civics Engagement Projects	0000	9780		219,199.15				
CNTS/Telephones	0000	9780		896,114.74				
Community Schools	0000	9780		3,205,738.87				
Community Schools CARE	0000	9780		756,441.34				
Curriculum & Instruction Local	0000	9780		7,182,707.27				
Deferred Maintenance	0000	9780		448,906.00				
English Language Prof Devlp	0000	9780		177,720.28				
Foster Youth Services - Local	0000	9780		810,374.48				
Gerber Community Sch Construction	0000	9780		10,000,000.00				
Health & Welfare Pool	0000	9780		2,069,107.11				
Information Services	0000	9780		429,607.90				
Instructional Support Services	0000	9780		2,281,419.43				
Internet & Media Services	0000	9780		316,731.59				
Juvenile Court Schools	0000	9780		530,880.19				
K-12 Coaching	0000	9780		93,870.78				
MAA-SpEd/EarlyLrng/ProjTeach/Prev	0000	9780		1,750,633.08				
Misc. Unrestricted PrevLocal/FNL/CL/ProjSAVE Local	0000	9780		89,878.45				
PrevLocal/FNL/CL/ProjSAVE Local	0000	9780		332,189.09				
Planning & Improvement - Local	0000	9780		168,086.31				
School of Education - Leadership	0000	9780		600,896.65				
School of Education - Teaching	0000	9780		2,766,539.71				
SCOE Arts Program	0000	9780		44,769.00				
Sly Park	0000	9780		444,246.20				
System of Support	0000	9780		5,408,275.92				
Technology Svcs Local/Video Prod	0000	9780		120,362.19				
Williams-Related Oversight	0000	9780		25,390.38				
Other Assignments	0000	9780				48,666,190.76		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		2,132,000.00	2,405,951.28		2,405,951.28		
Unassigned/Unappropriated Amount	9790		37,504,307.10	32,413,781.82		32,413,781.82		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources	8010-8099		912,678.00	924,515.00	0.00	924,515.00	0.00	0.0%
2) Federal Revenue	8100-8299		10,763,106.00	17,634,527.00	3,780,542.38	17,634,527.00	0.00	0.0%
3) Other State Revenue	8300-8599		22,278,932.00	24,647,850.00	10,300,785.52	24,647,850.00	0.00	0.0%
4) Other Local Revenue	8600-8799		22,613,155.00	30,678,595.00	3,539,639.62	30,678,595.00	0.00	0.0%
5) TOTAL, REVENUES			56,567,871.00	73,885,487.00	17,620,967.52	73,885,487.00		
B. EXPENDITURES								
1) Certificated Salaries	1000-1999		14,336,907.00	15,772,324.00	8,461,787.62	15,772,324.00	0.00	0.0%
2) Classified Salaries	2000-2999		16,124,232.00	17,274,411.00	9,552,899.24	17,274,411.00	0.00	0.0%
3) Employee Benefits	3000-3999		11,863,246.00	12,690,545.00	5,735,208.62	12,690,545.00	0.00	0.0%
4) Books and Supplies	4000-4999		989,544.00	2,275,627.00	654,186.81	2,275,627.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		13,694,566.00	26,973,241.00	8,009,652.20	26,973,241.00	0.00	0.0%
6) Capital Outlay	6000-6999		44,198.00	215,300.00	12,686.84	215,300.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299		497,500.00	497,500.00	0.00	497,500.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7400-7499		3,852,077.00	4,672,311.00	59,164.41	4,672,311.00	0.00	0.0%
9) TOTAL, EXPENDITURES	7300-7399		61,402,270.00	80,371,259.00	32,485,585.74	80,371,259.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(4,834,399.00)	(6,485,772.00)	(14,864,618.22)	(6,485,772.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		4,757,186.00	5,081,079.00	1,512,349.00	5,081,079.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,757,186.00	5,081,079.00	1,512,349.00	5,081,079.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(77,213.00)	(1,404,693.00)	(13,352,269.22)	(1,404,693.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	15,206,839.14	15,206,839.14			15,206,839.14	0.00	0.0%
b) Audit Adjustments	9793	0.00	0.00			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		15,206,839.14	15,206,839.14			15,206,839.14		
d) Other Restatements	9795	0.00	0.00			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		15,206,839.14	15,206,839.14			15,206,839.14		
2) Ending Balance, June 30 (E + F1e)		15,129,626.14	13,802,146.14			13,802,146.14		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711	0.00	0.00			0.00		
Stores	9712	0.00	0.00			0.00		
Prepaid Items	9713	0.00	0.00			0.00		
All Others	9719	0.00	0.00			0.00		
b) Restricted	9740	15,129,626.14	13,802,146.14			13,802,146.14		
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)
A. REVENUES								
1) LCFF Sources		8010-8099	9,099,772.00	9,889,246.00	0.00	9,889,246.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	186,385.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,435,389.00	4,980,630.00	2,379,357.00	4,980,630.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	106.00	0.00	0.00	0.0%
5) TOTAL REVENUES			11,535,161.00	14,869,876.00	2,565,848.00	14,869,876.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	11,751,732.00	14,846,340.00	6,248,666.00	14,846,340.00	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			11,751,732.00	14,846,340.00	6,248,666.00	14,846,340.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(216,571.00)	23,536.00	(3,682,818.00)	23,536.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(216,571.00)	23,536.00	(3,682,818.00)	23,536.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		1,631,815.37	1,631,815.37		1,631,815.37	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)			1,631,815.37	1,631,815.37		1,631,815.37		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,631,815.37	1,631,815.37		1,631,815.37		
2) Ending Balance, June 30 (E + F1e)			1,415,244.37	1,655,351.37		1,655,351.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711		0.00	0.00		0.00		
Stores	9712		0.00	0.00		0.00		
Prepaid Items	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		
b) Restricted	9740		1,415,244.37	1,655,351.37		1,655,351.37		
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)
A. REVENUES								
1) LCFF Sources	8010-8099		0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299		2,985,611.00	3,592,602.00	856,465.69	3,592,602.00	0.00	0.0%
3) Other State Revenue	8300-8599		13,074,977.00	13,604,462.00	6,236,123.00	13,604,462.00	0.00	0.0%
4) Other Local Revenue	8600-8799		1,200.00	200.00	445.62	200.00	0.00	0.0%
5) TOTAL, REVENUES			16,061,788.00	17,197,264.00	7,093,034.31	17,197,264.00		
B. EXPENDITURES								
1) Certificated Salaries	1000-1999		1,058,913.00	1,126,419.00	582,215.31	1,126,419.00	0.00	0.0%
2) Classified Salaries	2000-2999		1,620,826.00	1,627,629.00	910,455.88	1,627,629.00	0.00	0.0%
3) Employee Benefits	3000-3999		879,313.00	910,915.00	448,455.94	910,915.00	0.00	0.0%
4) Books and Supplies	4000-4999		29,800.00	75,300.00	10,436.21	75,300.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		703,866.00	1,377,295.00	406,401.12	1,377,295.00	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		11,466,590.00	11,744,283.00	6,032,643.00	11,744,283.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		297,414.00	316,139.00	0.00	316,139.00	0.00	0.0%
9) TOTAL, EXPENDITURES			16,056,722.00	17,177,980.00	8,390,607.46	17,177,980.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,066.00	19,284.00	(1,297,573.15)	19,284.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In	8900-8929		0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions								
4) TOTAL, OTHER FINANCING SOURCES/USES	8980-8999		0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,066.00	19,284.00	(1,297,573.15)	19,284.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		394,954.48	394,954.48		394,954.48	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)			394,954.48	394,954.48		394,954.48		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			394,954.48	394,954.48		394,954.48		
2) Ending Balance, June 30 (E + F1e)			400,020.48	414,238.48		414,238.48		
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		105,276.43	121,482.43		121,482.43		
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		294,744.05	292,756.05		292,756.05		
Adult Education Fund Reserve	0000	9780	294,744.05					
Adult Education Fund Reserves	0000	9780		292,756.05				
Adult Education Fund Reserves	0000	9780				292,756.05		
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)
A. REVENUES								
1) LCFF Sources	8010-8099		0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299		4,937,717.00	5,072,338.00	499,080.47	5,072,338.00	0.00	0.0%
3) Other State Revenue	8300-8599		3,501,267.00	3,410,233.00	511,229.00	3,410,233.00	0.00	0.0%
4) Other Local Revenue	8600-8799		2,701,554.00	3,888,753.00	502,040.50	3,888,753.00	0.00	0.0%
5) TOTAL, REVENUES			11,140,538.00	12,371,324.00	1,512,349.97	12,371,324.00		
B. EXPENDITURES								
1) Certificated Salaries	1000-1999		616,740.00	626,132.00	348,555.26	626,132.00	0.00	0.0%
2) Classified Salaries	2000-2999		2,552,924.00	2,438,991.00	1,344,592.06	2,438,991.00	0.00	0.0%
3) Employee Benefits	3000-3999		1,166,330.00	1,154,915.00	592,585.44	1,154,915.00	0.00	0.0%
4) Books and Supplies	4000-4999		83,302.00	115,535.00	16,385.26	115,535.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999		6,729,740.00	8,049,998.00	258,629.33	8,049,998.00	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		447,960.00	453,363.00	5,568.25	453,363.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,596,996.00	12,838,934.00	2,566,315.60	12,838,934.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(456,458.00)	(467,610.00)	(1,053,965.63)	(467,610.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers a) Transfers In	8900-8929		480,150.00	480,150.00	0.00	480,150.00	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			480,150.00	480,150.00	0.00	480,150.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,692.00	12,540.00	(1,053,965.63)	12,540.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		6,080.22	6,080.22			6,080.22	0.00
b) Audit Adjustments	9793		0.00	0.00			0.00	0.00
c) As of July 1 - Audited (F1a + F1b)			6,080.22	6,080.22			6,080.22	
d) Other Restatements	9795		0.00	0.00			0.00	0.00
e) Adjusted Beginning Balance (F1c + F1d)			6,080.22	6,080.22			6,080.22	
2) Ending Balance, June 30 (E + F1e)			29,772.22	18,620.22			18,620.22	
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711		0.00	0.00			0.00	
Stores	9712		0.00	0.00			0.00	
Prepaid Items	9713		0.00	0.00			0.00	
All Others	9719		0.00	0.00			0.00	
b) Restricted	9740		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		29,772.22	18,620.22			18,620.22	
Child Development Fund Reserves	0000	9780	29,772.22					
Child Development Fund Reserves	0000	9780		18,620.22				
Child Development Fund Reserves	0000	9780					18,620.22	
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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	11,000.00	5,000.00	37.00	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			11,000.00	5,000.00	37.00	5,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,000.00	5,000.00	37.00	5,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,000.00	5,000.00	37.00	5,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		752,637.31	752,637.31		752,637.31	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			752,637.31	752,637.31		752,637.31		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			752,637.31	752,637.31		752,637.31		
2) Ending Balance, June 30 (E + F1e)			763,637.31	757,637.31		757,637.31		
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		763,637.31	757,637.31		757,637.31		
Reserve for Workers Compensation	0000	9780	763,637.31					
Reserve for Workers Compensation	0000	9780		757,637.31				
Reserve for Workers Compensation	0000	9780				757,637.31		
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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,800.00	25,000.00	272.00	25,000.00	0.00	0.0%
5) TOTAL, REVENUES			13,800.00	25,000.00	272.00	25,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,800.00	25,000.00	272.00	25,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,800.00	25,000.00	272.00	25,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		5,499,811.03	5,499,811.03		5,499,811.03	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,499,811.03	5,499,811.03		5,499,811.03		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,499,811.03	5,499,811.03		5,499,811.03		
2) Ending Balance, June 30 (E + F1e)			5,513,611.03	5,524,811.03		5,524,811.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711		0.00	0.00		0.00		
Stores	9712		0.00	0.00		0.00		
Prepaid Items	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		
b) Restricted	9740		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		5,513,611.03	5,524,811.03		5,524,811.03		
Other Assignments	0000	9780	5,513,611.03					
Other Assignments	0000	9780		5,524,811.03				
Other Assignments	0000	9780				5,524,811.03		
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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	257,215.00	259,210.00	11,364.48	259,210.00	0.00	0.0%
5) TOTAL, REVENUES			257,215.00	259,210.00	11,364.48	259,210.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	375,525.00	375,525.00	410,787.50	375,525.00	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			375,525.00	375,525.00	410,787.50	375,525.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(118,310.00)	(116,315.00)	(399,423.02)	(116,315.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
a) Transfers In								
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources								
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		
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(118,310.00)	(116,315.00)	(399,423.02)	(116,315.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		230,709.32	230,709.32		230,709.32	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)			230,709.32	230,709.32		230,709.32		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			230,709.32	230,709.32		230,709.32		
2) Ending Balance, June 30 (E + F1e)			112,399.32	114,394.32		114,394.32		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711		0.00	0.00		0.00		
Stores	9712		0.00	0.00		0.00		
Prepaid Items	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		
b) Legally Restricted Balance	9740		112,399.32	114,394.32		114,394.32		
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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	76,153.00	0.00	76,153.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	(72.00)	(72.00)	(72.00)	0.00	0.0%
5) TOTAL, REVENUES			0.00	76,081.00	(72.00)	76,081.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	76,081.00	0.00	76,081.00	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	76,081.00	0.00	76,081.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	(72.00)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers		8900-8929						
a) Transfers In			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		8930-8979						
a) Sources			0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(72.00)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments	9793		0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash	9711		0.00	0.00		0.00		
Stores	9712		0.00	0.00		0.00		
Prepaid Items	9713		0.00	0.00		0.00		
All Others	9719		0.00	0.00		0.00		
b) Legally Restricted Balance	9740		0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements	9750		0.00	0.00		0.00		
Other Commitments	9760		0.00	0.00		0.00		
d) Assigned								
Other Assignments	9780		0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,010.00	15,095.00	20,087.00	15,095.00	0.00	0.0%
5) TOTAL, REVENUES			10,010.00	15,095.00	20,087.00	15,095.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	6,000.00	6,000.00	6,000.00	0.00	0.0%
6) Depreciation and Amortization		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	6,000.00	6,000.00	6,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			10,010.00	9,095.00	14,087.00	9,095.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			10,010.00	9,095.00	14,087.00	9,095.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited	9791		44,812.51	44,812.51		44,812.51	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)			44,812.51	44,812.51		44,812.51		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			44,812.51	44,812.51		44,812.51		
2) Ending Net Position, June 30 (E + F1e)			54,822.51	53,907.51		53,907.51		
Components of Ending Net Position								
a) Net Investment in Capital Assets	9796		0.00	0.00		0.00		
b) Restricted Net Position	9797		54,822.51	53,907.51		53,907.51		
c) Unrestricted Net Position	9790		0.00	0.00		0.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the County Office's ADA Variances

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

Program / Fiscal Year	Estimated Funded ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form AI) (Form MYPI)		
County and Charter School Alternative Education Grant ADA (Form AI, Lines B1d and C2d)				
Current Year (2021-22)	121.53	126.85	4.4%	Not Met
1st Subsequent Year (2022-23)	121.53	126.85	4.4%	Not Met
2nd Subsequent Year (2023-24)	121.53	126.85	4.4%	Not Met

District Funded County Program ADA (Form AI, Line B2g)				
Current Year (2021-22)	692.04	650.53	-6.0%	Not Met
1st Subsequent Year (2022-23)	692.04	650.53	-6.0%	Not Met
2nd Subsequent Year (2023-24)	692.04	650.53	-6.0%	Not Met

County Operations Grant ADA (Form AI, Line B5)				
Current Year (2021-22)	237,515.31	219,855.30	-7.4%	Not Met
1st Subsequent Year (2022-23)	237,515.31	219,855.30	-7.4%	Not Met
2nd Subsequent Year (2023-24)	237,515.31	219,855.30	-7.4%	Not Met

Charter School ADA and Charter School Funded County Program ADA (Form AI, Lines C1 and C3f)				
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 NOT MET - Projected ADA for County Operations Grant or county operated programs has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation: (required if NOT met)	Alternative Education: Increase in incarcerated youth. District Funded: Decrease in Special Education students due to districts serving their own students. County Operations: ADA declining overall countywide due to pandemic declining enrollment. Much is unknown but assumptions are that the reduced levels will continue in future years.
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2. CRITERION: LCFF Revenue

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

County Office LCFF Revenue Standard Percentage Range:

-2.0% to +2.0%

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			Status
	First Interim (Form 01CSI, Item 2A)	Second Interim Projected Year Totals	Percent Change	
Current Year (2021-22)	51,669,065.00	50,340,394.00	-2.6%	Not Met
1st Subsequent Year (2022-23)	51,669,065.00	50,340,394.00	-2.6%	Not Met
2nd Subsequent Year (2023-24)	51,669,065.00	50,340,394.00	-2.6%	Not Met

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

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

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

Explanation:
(required if NOT met)

LCFF calculation at first interim included estimated EPA from CDE resulting in a \$1.3 million increase to meet the minimum guarantee. After recalculating EPA with current data, EPA is projected to go down over \$1 million thus eliminating the additional \$1.3 million minimum guarantee funds.

3. CRITERION: Salaries and Benefits

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

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

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

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

Fiscal Year	Salaries and Benefits		Percent Change	Status
	First Interim (Form 01I, Objects 1000-3999) (Form 01CSI, Item 3A)	Second Interim Projected Year Totals (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)		
Current Year (2021-22)	79,350,049.00	79,363,141.00	0.0%	Met
1st Subsequent Year (2022-23)	80,842,998.00	80,820,779.00	0.0%	Met
2nd Subsequent Year (2023-24)	83,614,437.00	83,589,931.00	0.0%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 4A)	Second Interim Projected Year Totals (Fund 01/Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (MYPI, Line A2)

Current Year (2021-22)	15,324,560.00	17,650,427.00	15.2%	Yes
1st Subsequent Year (2022-23)	15,704,609.00	18,572,821.00	18.3%	Yes
2nd Subsequent Year (2023-24)	16,193,022.00	19,243,300.00	18.8%	Yes

Explanation:
(required if Yes)

Increase of \$2 million in ESSER II and ESSER III funds, and \$255,000 increase in CA Dyslexia Initiative and Cal Well Grants.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2021-22)	25,699,133.00	26,336,123.00	2.5%	No
1st Subsequent Year (2022-23)	26,336,472.00	27,739,838.00	5.3%	Yes
2nd Subsequent Year (2023-24)	27,155,536.00	28,741,246.00	5.8%	Yes

Explanation:
(required if Yes)

Higher COLA anticipated for outlying years based on Govenors proposed budget.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2021-22)	39,806,068.00	45,494,985.00	14.3%	Yes
1st Subsequent Year (2022-23)	40,793,258.00	47,919,868.00	17.5%	Yes
2nd Subsequent Year (2023-24)	42,061,928.00	49,649,775.00	18.0%	Yes

Explanation:
(required if Yes)

Increase of \$4.9 million due to amendment in the Project Cal HOPE contract ; Increase of \$893,000 in the community school, senior extension, and CARE programs, decrease of \$657,000 in outdoor education fees and a increase of \$441,000 in reimbursements from districts for trainings and staff development.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2021-22)	3,602,771.00	3,782,839.00	5.0%	No
1st Subsequent Year (2022-23)	3,633,911.00	3,838,492.00	5.6%	Yes
2nd Subsequent Year (2023-24)	3,665,682.00	3,908,352.00	6.6%	Yes

Explanation:
(required if Yes)

With increased funding in mental health and COVID related, we anticipate higher levels of expenses to continue in outlying years.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2021-22)	28,728,748.00	34,539,466.00	20.2%	Yes
1st Subsequent Year (2022-23)	29,028,456.00	35,399,647.00	21.9%	Yes
2nd Subsequent Year (2023-24)	29,351,641.00	36,677,574.00	25.0%	Yes

Explanation:
(required if Yes)

Increase of \$4.7 million for support and services for student mental health programs.; increase of \$346,000 in professional developement for school leaders; increase of \$535,000 for special education services provided to districts. With increased funding in mental health and COVID related, we anticipate higher levels of services to continue in outlying years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenues (Section 4A)				
Current Year (2021-22)	80,829,761.00	89,481,535.00	10.7%	Not Met
1st Subsequent Year (2022-23)	82,834,339.00	94,232,527.00	13.8%	Not Met
2nd Subsequent Year (2023-24)	85,410,486.00	97,634,321.00	14.3%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 4A)				
Current Year (2021-22)	32,331,519.00	38,322,305.00	18.5%	Not Met
1st Subsequent Year (2022-23)	32,662,367.00	39,238,139.00	20.1%	Not Met
2nd Subsequent Year (2023-24)	33,017,323.00	40,585,926.00	22.9%	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 first interim projections by more than the standard in one or more of the current or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating 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)	Increase of \$2 million in ESSER II and ESSER III funds, and \$255,000 increase in CA Dyslexia Initiative and Cal Well Grants.
Explanation: Other State Revenue (linked from 4A if NOT met)	Higher COLA anticipated for outlying years based on Govenors proposed budget.
Explanation: Other Local Revenue (linked from 4A if NOT met)	Increase of \$4.9 million due to amendment in the Project Cal HOPE contract ; Increase of \$893,000 in the community school, senior extension, and CARE programs, decrease of \$657,000 in outdoor education fees and a increase of \$441,000 in reimbursements from districts for trainings and staff developement.

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

Explanation: Books and Supplies (linked from 4A if NOT met)	With increased funding in mental health and COVID related, we anticipate higher levels of expenses to continue in outlying years.
Explanation: Services and Other Exps (linked from 4A if NOT met)	Increase of \$4.7 million for support and services for student mental health programs.; increase of \$346,000 in professional developement for school leaders; increase of \$535,000 for special education services provided to districts. With increased funding in mental health and COVID related, we anticipate higher levels of services to continue in outlying years.

5. CRITERION: Facilities Maintenance

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

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

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

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

	Required Minimum Contribution	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,112,242.80	1,465,550.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 5, Line 1)		1,402,443.00	

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

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

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

6. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
County Office's Available Reserves Percentage (Criterion 8B, Line 9)	28.9%	31.3%	32.1%
County Office's Deficit Standard Percentage Levels (one-third of available reserves percentage):	9.6%	10.4%	10.7%

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

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

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

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

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)	14,846,340.00	14,846,340.00	14,846,340.00

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			Status
	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2021-22)	1,066,964.00	39,926,305.00	N/A	Met
1st Subsequent Year (2022-23)	4,173,620.00	37,663,448.00	N/A	Met
2nd Subsequent Year (2023-24)	3,501,700.00	38,962,943.00	N/A	Met

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

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

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7. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance
County School Service Fund
Projected Year Totals

Fiscal Year	(Form 01I, Line F2)/(Form MYPI, Line D2)	Status
Current Year (2021-22)	97,318,070.00	Met
1st Subsequent Year (2022-23)	100,926,564.00	Met
2nd Subsequent Year (2023-24)	103,819,225.00	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance
County School Service Fund
(Form CASH, Line F, June Column)

Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2021-22)	114,764,046.00	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 reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts as applied to total expenditures and other financing uses²:

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

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

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

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

	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
County Office's Expenditures and Other Financing Uses (Criterion 8A1), plus SELPA Pass-through (Criterion 6B2b) if Criterion 6B, Line 1 is No:	120,297,564	121,082,333	125,199,960
County Office's Reserve Standard Percentage Level:	2%	2%	2%

8A. Calculating the County Office's Reserve Standard

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

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
1. Expenditures and Other Financing Uses (Form 01, objects 1000-7999) (Form MYPI, Line B11)	120,297,564.00	121,082,333.00	125,199,960.00
2. Plus: Special Education Pass-through (Criterion 6B, Line 2b if Criterion 6B, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line A1 plus Line A2)	120,297,564.00	121,082,333.00	125,199,960.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line A3 times Line A4)	2,405,951.28	2,421,646.66	2,503,999.20
6. Reserve Standard - by Amount (From percentage level chart above)	2,132,000.00	2,132,000.00	2,132,000.00
7. County Office's Reserve Standard (Greater of Line A5 or Line A6)	2,405,951.28	2,421,646.66	2,503,999.20

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)

1. County School Service Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)
2. County School Service Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)
3. County School Service Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)
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)
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)
8. County Office's Available Reserve Amount (Lines B1 thru B7)
9. County Office's Available Reserve Percentage (Information only) (Line 8 divided by Section 8A, Line 3)

**County Office's Reserve Standard
(Section 8A, Line 7):**

	Current Year Projected Year Totals (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
	0.00		
	2,405,951.28	2,421,646.66	2,503,999.20
	32,413,781.82	35,439,706.44	37,727,053.90
		0.00	0.00
	0.00		
	0.00		
	0.00		
	34,819,733.10	37,861,353.10	40,231,053.10
	28.94%	31.27%	32.13%
	2,405,951.28	2,421,646.66	2,503,999.20
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

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

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

Temporary Interfund Borrowing is anticipated from the County School Service Fund to the Adult Education Fund, Child Development Fund, and the County School Facilities Fund due to grants being on a reimbursement basis.

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
---------------------------	---	---	-------------------	------------------	--------

1a. Contributions, Unrestricted County School Service Fund (Fund 01, Resources 0000-1999, Object 8980)

Current Year (2021-22)	(4,723,402.00)	(5,081,079.00)	7.6%	357,677.00	Not Met
1st Subsequent Year (2022-23)	(4,723,402.00)	(5,081,079.00)	7.6%	357,677.00	Not Met
2nd Subsequent Year (2023-24)	(4,723,402.00)	(5,081,079.00)	7.6%	357,677.00	Not Met

1b. Transfers In, County School Service Fund *

Current Year (2021-22)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	0.00	0.00	0.0%	0.00	Met

1c. Transfers Out, County School Service Fund *

Current Year (2021-22)	480,150.00	480,150.00	0.0%	0.00	Met
1st Subsequent Year (2022-23)	480,150.00	480,150.00	0.0%	0.00	Met
2nd Subsequent Year (2023-24)	480,150.00	480,150.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met) Increase contributions to our outdoor education program and routine repair and maintenance. These additional contributions are anticipated to continue in outlying years.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your county office have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?
- No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2021
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Leases	6	01-0000 / 25-9010	01-7439 / 25-7438	2,015,000
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				1,903,783

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

TOTAL:				3,918,783

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	375,850	375,525	379,850	378,650
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	375,850	375,525	379,850	378,650
Has total annual payment increased over prior year (2020-21)?	No	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Increases are negligible, will cover with County School Services fund and Capital Facilities fund.

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

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

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

 No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

Yes

2. OPEB Liabilities

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

First Interim (Form 01CSI, Item S7A)	Second Interim
61,705,457.00	61,705,457.00
71,228,217.00	74,369,569.00
(9,522,760.00)	(12,664,112.00)
Actuarial	Actuarial
Jun 30, 2019	Jun 30, 2019

3. OPEB Contributions

- a. OPEB actuarially determined contribution (ADC) if available, per actuarial valuation or Alternative Measurement Method

Current Year (2021-22)

1st Subsequent Year (2022-23)

2nd Subsequent Year (2023-24)

First Interim (Form 01CSI, Item S7A)	Second Interim
1,818,130.00	1,818,130.00
1,870,595.00	1,870,595.00
n/a	n/a

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)

Current Year (2021-22)

1st Subsequent Year (2022-23)

2nd Subsequent Year (2023-24)

2,400,000.00	2,400,000.00
0.00	0.00
0.00	0.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2021-22)

1st Subsequent Year (2022-23)

2nd Subsequent Year (2023-24)

2,853,692.00	2,853,692.00
3,000,063.00	3,000,063.00
n/a	n/a

- d. Number of retirees receiving OPEB benefits

Current Year (2021-22)

1st Subsequent Year (2022-23)

2nd Subsequent Year (2023-24)

439	439
439	439
439	439

4. Comments:

New actuarial as June 30, 2021 has been delayed but is anticipated soon. For 3.b. 2021-22 made a one-time contribution from the County School Service Fund to pay for the retiree health benefits. The CERBT Trust is intended to fund the retiree health costs starting in 2022-23.

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs

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

First Interim (Form 01CSI, Item S7B)	Second Interim

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of certificated (non-management) full-time-equivalent (FTE) positions	130.0	119.0	119.0	119.0

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

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

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since First Interim Projections

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

Begin Date:

End Date:

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
--------------------------	--------------------------	--------------------------

One Year Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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

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

<input type="text"/>

Negotiations Not Settled

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

<input type="text"/>

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

6. Amount included for any tentative salary schedule increases

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Certificated (Non-management) Health and Welfare (H&W) Benefits

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

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

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

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

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

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

Yes

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of classified (non-management) FTE positions	294.6	296.6	296.6	296.6

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

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

n/a

If No, complete questions 5 and 6.

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

If Yes, complete questions 5 and 6.

No

Negotiations Settled Since First Interim Projections

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

3. Period covered by the agreement:

Begin Date:

End Date:

4. Salary settlement:

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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One Year Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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

<input type="text"/>

Negotiations Not Settled

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

<input type="text"/>

Current Year
(2021-22)

1st Subsequent Year
(2022-23)

2nd Subsequent Year
(2023-24)

6. Amount included for any tentative salary schedule increases

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

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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)

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

n/a

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2020-21)	Current Year (2021-22)	1st Subsequent Year (2022-23)	2nd Subsequent Year (2023-24)
Number of management, supervisor, and confidential FTE positions	167.5	172.5	172.5	172.5

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

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

n/a

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Negotiations Not Settled

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

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of County Office Second Interim Criteria and Standards Review
